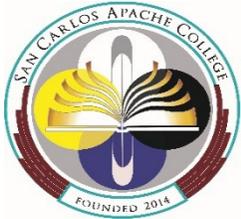


Syllabus: ACC 101-3 Financial Accounting



Course Information

Course Title: Financial Accounting
Course Prefix/Number: ACC 101-3
Semester: Fall 2025
Class Days/Times: TTh - 5:30 - 7:45PM
Credit Hours: 3

Instructor Information

Name: James A Yostrum CPA/CMA/GCMA
Phone/Voice Mail: NA
E-mail: Jim.Yostrum@apachecollege.org
Office location: Zoom
Office hours: By Appointment
All communication should be conducted through Canvas

Course Description

This is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

Student Learning Outcomes

1. Understand that accounting is the language of business, and the significance of accounting systems in generating reliable accounting information.
2. Understand the nature and general purpose of financial statements and their relationship to one another.
3. Identify the steps in the accounting cycle and the role of accounting records in an organization.
4. Describe and use the accounting model, the measurement process involved, the data classifications, and the terminology of accounting.
5. Describe the operating cycle of a merchandising company.
6. Define financial assets and explain their valuation in the balance sheet.
7. Understand the use of and difference between a perpetual and periodic inventory system and the need to take physical inventories.

Course Structure

The course will introduce students to accounting concepts through instructor lectures, power point presentations and class discussions. The student will learn through an interactive approach including participation in problem solving. Students should attend all class periods and be prepared by reading assigned class materials and completing assigned homework problems. Homework will only be accepted through Canvas.

Course Learning Materials and Textbook Information

Principles of Accounting Volume 1 Financial Accounting

OpenStax, ISBN-10: 1-947172-67-0

<https://openstax.org/>Links to an external site.

You have several options to obtain this book:

View online

Download a PDF

Policies and Expectations (organized around SCAC's ARROW framework – accountability, respect, resilience, openness, and wisdom)

Accountability: (defines grade expectations and accountability for coursework; emphasizes students' responsibility for original work and proper citation; stresses punctuality, participation, and consequences of absences)

Evaluations and Grading & Assignments:

90 and above is an A

80 - 89 is a B

70 - 79 is a C

60 - 69 is a D

Under 60 is Failing

Your grade will be determined by the following:

The results of homework, two exams and class participation. Your grade will be determined by the accumulation of points earned through the completion of the required assignments in a timely manner. Homework work submitted past the deadline will be reduced 10 points and every five days subsequent will be docked another 10 points until the work is submitted or the grade reflects a 0.

Attendance Policy

You are expected to be logged onto Canvas on time and be prepared to participate in each class period. Four unexcused absences may result in withdrawal and a "W" or "Y" will be recorded. You may request to be excused from class for religious observances and practices, for illness, for school or work-related travel or for personal or family emergency. If you anticipate being absent, please notify the instructor as soon as possible.

Academic Integrity:

Violations of scholastic ethics are considered serious offenses by San Carlos Apache College. Students may consult the SCAC Student Handbook sections on student code of conduct, on scholastic ethics and on the grade appeal procedure.

All work done for this class must be your own, or the original work of your group. While you may discuss assignments with other class members, the final written project must clearly be original. You may use work from books and other materials if it is properly cited.

Instructor Withdrawals

Students who have missed four consecutive classes (or the equivalent), or have not submitted any assignments nor taken any quizzes by the 45th day census report, due on [date of 45th day

found in Academic Calendar on SCAC website], are assumed NOT to be participating in the class and may be withdrawn at the faculty member's discretion.

Student Withdrawals

Students may withdraw from class at any time during the first 2/3 of the semester without instructor permission and without incurring any grade penalty. Please be sure to withdraw yourself by [withdrawal deadline date found in Academic Calendar on SCAC website] if you do not expect to complete the class; otherwise, you may receive an "F" grade.

RESPECT (Establishes a respectful learning environment free from discrimination; promotes a safe and inclusive campus).

Equal Access Statement/Disability Accommodations

San Carlos Apache College seeks to provide reasonable accommodations for qualified individuals with disabilities. The College will comply with all applicable regulations, and guidelines with respect to providing reasonable accommodations as required to ensure an equal educational opportunity. This process includes self-identifying as a student with a disability, providing supporting documentation of their disability, and being approved for services through the Disability Resources Office (DRO). It is the student's responsibility to make known to their instructor(s) the student's specific needs within the context of each class in order to receive appropriate accommodations. We will work together in order to develop an accommodation plan specifically designed to meet the individual student's requirements.

For more information or to request academic accommodations, please contact: Anthony Osborn, TOCC Disabilities Resource Coordinator, aosborn@tocc.edu, or 520-383-0033 for additional information and assistance.

Title IX

San Carlos Apache College encourages each student to have the knowledge and skills to be an active bystander who intervenes when anyone is observed or being harassed or endangered by sexual violence. Sexual discrimination and sexual violence can undermine students' academic success and quality of life on campus and beyond. We encourage students who have experienced or witnessed any form of sexual misconduct to talk about their experience and seek the support they need.

Conduct: Bias, Bullying, Discrimination and Harassment

San Carlos Apache College faculty and staff are dedicated to creating a safe and supportive campus environment as a core value. Harassment based on age, class, color, culture, disability and ability, ethnicity, gender, gender identity and expression, immigration status, marital

status, political ideology, race, religion/spirituality, sex, sexual orientation, and tribal sovereign status will not be tolerated.

RESILIENCE (Supports students facing unavoidable circumstances and recognizes hardships, while setting academic expectations).

Incomplete Policy

Incomplete (I) grades are not awarded automatically. The student must request an "I" from the instructor who can choose to award an Incomplete only if all three of the following conditions are met:

1. The student must be in compliance with the attendance policy.
2. The student must have unavoidable circumstance that would prohibit the student from completing the course.
3. The student must have completed over 75% of the course requirements with at least a "C" grade.

Incompletes are not a substitute for incomplete work due to frequent absences or poor academic performance. Incomplete grades that are not made up by the end of the ninth week of the following semester will be automatically changed to an F if the agreed upon work, as stipulated on the written form signed by the instructor and the student when the I grade is awarded, is not completed.

Special Withdrawals (Y) Grade

The "Y" grade is an administrative withdrawal given at the instructor's option when no other grade is deemed appropriate. Your instructor must file a form stating the specific rationale, with documentation, for awarding this grade. "Y" grades are discouraged since they often affect students negatively. Your instructor will not award a "Y" grade without a strong reason.

OPENNESS (Encourages open discussions between students and faculty and provides transparency about expectations and learning methods)

Courses Outline and Important Dates

[Weekly structure, reading assignments, class projects, due date, exams, etc. details regarding assignments, exams, projects with due dates and any instructions for work. Make sure that you have one or more learning activities in the calendar/schedule that address each outcome. An activity can address more than one outcome.)

Faculty/Student Communication

Course Syllabus

A faculty member will respond to a student's communication within 24 hours of receiving the communication excluding weekends and college closures. If a course is online a faculty will login their Canvas classroom a minimum of three times per week spread evenly throughout the week and respond to any discussion posts and check on student progress in the course.

Course Feedback:

All assignments will be graded and returned to the students promptly, typically within a week after the assignment is closed for handing in. Email and phone messages will be returned within 24 hours. A student or the instructor may request a student conference at any time during the semester. Quarterly grade reports will be provided to each student, either in person, by email or via the electronic system of Canvas.

WISDOM (Encourages evaluation, reasoning and diverse perspectives; emphasizes organized and audience-aware expression, and promotes learning from elders and cultural teachings for personal and academic growth)

SCAC General Education Learning Outcomes

Apache Wisdom

Learning from the teachings carried on from Apache elders and other community leaders, students will appreciate their unique history, language, and culture as a source of strength for their personal, family, academic, and career aspirations.

Critical Thinking

Approach critical issues, problems, or questions using creativity and deductive reasoning, evaluating evidence, acknowledging diverse perspectives and contexts, and synthesizing one's own viewpoint into ongoing conversations and debates.

Communication

Effectively express ideas orally and in writing. Good communication includes understanding one's audience, organizing one's thoughts, acknowledging and integrating outside sources, using the most recent technology, and following the accepted writing and citation conventions of the particular discipline.

Environmental Literacy

Students will understand their connection to social, cultural, physical, and global environments. Students will consider and evaluate strategies for cultural, community and global sustainability.

DISCLAIMER: This syllabus is designed to evolve and change throughout the semester based on class progress and interests. You will be notified of any changes as they occur.