

BUS 010 PRACTICAL ACCOUNTING (3 Units)
Instructor: Vicki Vloria 760-791-1849
Vicki.Vloria@imperial.edu
Office 1713 Office Hours: M-Th Noon to 1 p.m.

TERM HOURS: 54 Lecture

LETTER GRADE or PASS/NO PASS

COURSE DESCRIPTION:

This basic course will teach students to journalize and post transactions common to a service type business and teach them the end of the fiscal period functions on the accrual basis. (Nontransferable, AA/AS degree)

Institutional Student Learning Objectives:

Students who complete a degree or certificate at Imperial Valley College will demonstrate competency in these five areas: Communication Skills, Critical Thinking Skills, Personal Responsibility, Information Literacy and Global Awareness.

Student Learning Outcomes

Demonstrate knowledge of accounting concepts to analyze, journalize and post transaction.

COURSE OBJECTIVES:

1. Demonstrate knowledge of the accounting environment
2. Analyze transactions using the accounting equation
3. Demonstrate knowledge of debits and credits
4. Post transactions
5. Make adjusting entries and complete worksheet
6. Prepare financial statements and closing entries
7. Journalize transactions using the combinations journal
8. Create a bank reconciliation for petty cash and shortage and over
9. Perform payroll accounting: Employee earnings and deductions
10. Perform payroll accounting: Employer taxes and reports

TEXTBOOK: College Accounting, 20th Edition Chapter 1-9, Heintz & Parry

WORKING PAPERS (optional) College Accounting, 20th Edition, Working Papers with Study Guide
Small Hand Held Calculator Recommended.

GRADING: Chapter Exams 60% Quizzes 20% Homework 20%

Grading Scale is as follows:

90 - 100% **A** 80 - 89% **B** 70 - 79% **C** 60 - 69% **D**

Makeup Exams / Quizzes

Makeup Exams must be taken before the next class meeting. Please call me to make arrangements. Quizzes are given during the first 10 minutes of class. No makeup will be given for quizzes. You may drop one quiz.

Homework: To be turned in the day of the Exam

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services office as soon as possible. Room 2117, Health Sciences Bldg., 760 355-6312..

BUS 010 PRACTICAL ACCOUNTING

Course # 20268 Mon / Wed 8:35 - 10:00 a.m.

Course # 20269 Mon / Wed 10:15 - 11:40 a.m.

Spring 2013 Timeline

Week	Dates	Chapter	TOPIC	Quiz
1	14-Jan	1	Orientation / Intro to Accounting	
	16-Jan	2	Analyzing Transactions: The Accounting Equation	
2	21-Jan	Holiday	Martin Lutheran King Day	
	23-Jan	2	Exercises and Problems	1&2
3	28-Jan	2	Review for Exam	
	30-Jan		Exam Chapter 2	
4	4-Feb	3	The Double-Entry Framework	
	6-Feb		Exercises and Problems	3
5	11-Feb	3	Exam Chapter 3	
	13-Feb	4	Journalizing and Posting Transactions	
6	18-Feb	Holiday	President's Day	
	20-Feb	4	Exercises and Problems	4
7	25-Feb	4	Exam Chapter 4	
	27-Feb	5	Adjusting Entries and the Worksheet	
8	4-Mar	5	Exercises and Problems	5
	6-Mar		Review for Exam	
9	11-Mar	5	Exam Chapter 5	
	13-Mar	6	Financial Statements and the Closing Process	
10	18-Mar	6	Exercises and Problems	6
	20-Mar		Review for Exam	
11	25-Mar	6	Exam Chapter 6	
	27-Mar	7	Accounting for Cash	
	1-Apr		NO CLASS	
	3-Apr		SPRING BREAK	
12	8-Apr		Exercises and Problem	7
	10-Apr	7	Review for Exam	
13	15-Apr		Exam Chapter 7	
	17-Apr	8	Payroll: Employee Earnings and Deductions	
14	22-Apr	8	Payroll: Employee Earnings and Deductions	
	24-Apr	9	Payroll: Employer Taxes and Reports	8
15	29-Apr	9	Exercises and Problems	9
	1-May			
16	8-May	8 & 9	Exam Chapters 8 & 9	