

Basic Course Information

Semester	Fall 2014	Instructor Name	Alison Jill Brock
Course Title & #	Practical Accounting, BUS 010	Email	alison.brock@imperial.edu
CRN #	10221, 10222, 10223	Webpage (optional)	Blackboard class page
Room	10221, 10222: Room 3109 10223: Room 803	Office	1713
Class Dates	10221: 8/18-12/8 10222: 8/19-12/9 10223: 8/20-12/10	Office Hours	M: 12:00-12:30 T: 12:30-2:00 R: 12:30-2:00 F: 10:15-10:45
Class Days	10221: Mondays/Wednesdays 10222: Tuesdays/Thursdays 10223: Wednesdays	Office Phone #	760-355-6485
Class Times	10221: 10:15 – 11:40 a.m. 10222: 10:15 – 11:40 a.m. 10223: 6:30 – 9:40 p.m.	Office contact if student will be out or emergency	Use email address above
Units	3		

Course Description

This basic course teaches students to journalize and post transactions common to service businesses and teaches the end-of-period functions on the accrual basis (nontransferable, AA/AS only).

Accounting is the language of business.

Student Learning Outcomes

Upon course completion, the successful student will be able to: (1) Demonstrate knowledge of accounting concepts to analyze, journalize, and post transactions (ILO1, ILO2, ILO3, ILO4, ILO5); (2) Prepare a bank reconciliation statement (ILO1, ILO2, ILO3); (3) Calculate employee earnings and deductions (ILO1, ILO2, ILO3).

Course Objectives

Upon satisfactory completion of the course, students will be able to: (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 a worksheet, (6) Prepare financial statements and closing entries, (7) Journalize transactions using the combination journal, (8) Create a bank reconciliation and account for petty cash and cash short over, (9) Perform payroll accounting: employee earnings and deductions, (10) Perform payroll accounting: employer taxes and reports, (11) Account for sales and cash receipts transactions, (12) Account for purchases and cash payments transactions.

Textbooks & Other Resources or Links

College Accounting, 21e, Heintz & Parry, Cengage

CengageNOW + Blackboard Access Code

Red pen

Pencils/eraser (**Complete all work in pencil**)

Calculator

Ruler (optional)

Course Requirements and Instructional Methods

It is imperative that you keep up with assignments. Test problems are similar to homework problems. **No late work is accepted.** Exams are completed in class without make-ups.

Out of Class Assignments: The Department of Education policy states that one (1) credit hour is the amount of student work that reasonably approximates not less than one hour of class time and two (2) hours of out-of-class time per week over the span of a semester. WASC has adopted a similar requirement.

Course Grading Based on Course Objectives

- A 90% -100%
- B 80% - 89%
- C 70% - 79%
- D 60% - 69%
- F 0% - 59%

Grades will be posted regularly on Blackboard. You may earn up to 1000 points, as follows:

- 670 points on the quiz and exams (5)
- 270 points on homework (9)
- 60 points on the comprehensive problem (1)

Therefore, to earn an A, you must earn at least (1000 X 90%) 900 points. To earn a B, you must earn at least (1000 X 80%) 800 points. And so forth....

Attendance

- A student who fails to attend the first meeting of a class or does not complete the first mandatory activity of an online class will be dropped by the instructor as of the first official meeting of that class. Should readmission be desired, the student's status will be the same as that of any other student who desires to add a class. It is the student's responsibility to drop or officially withdraw from the class. See General Catalog for details.
- Regular attendance in all classes is expected of all students. A student whose continuous, unexcused absences exceed the number of hours the class is scheduled to meet per week may be dropped. For online courses, students who fail to complete required activities for two consecutive weeks may be considered to have excessive absences and may be dropped.
- Absences attributed to the representation of the college at officially approved events (conferences, contests, and field trips) will be counted as 'excused' absences.

Classroom Etiquette

- Electronic Devices: Cell phones must be turned off and put away during class unless otherwise directed by the instructor.
- Food and Drink are prohibited in all classrooms. Water bottles with lids/caps are the only exception.
- Disruptive Students: Students who disrupt or interfere with a class may be sent out of the room and told to meet with the Campus Disciplinary Officer before returning to continue with coursework. Disciplinary procedures will be followed as outlined in the General Catalog.
- Children in the classroom: Due to college rules and state laws, no one who is not enrolled in the class may attend, including children.

Academic Honesty

- Plagiarism is to take and present as one's own the writings or ideas of others, without citing the source. You should understand the concept of plagiarism and keep it in mind when taking exams and preparing written materials. If you do not understand how to correctly 'cite a source', you must ask for help.
- Cheating is defined as fraud, deceit, or dishonesty in an academic assignment or using or attempting to use materials, or assisting others in using materials, or assisting others in using materials, which are prohibited or inappropriate in the context of the academic assignment in question. Anyone caught cheating will receive a zero (0) on the exam or assignment and the instructor may report the incident to the Campus Disciplinary Officer, who may place related documentation in a file. Repeated acts of cheating may result in an F in the course and/or disciplinary action. Please refer to the General School Catalog for more information on academic dishonesty or other misconduct. Acts of cheating include, but are not limited to the following:
 - plagiarism
 - copying or attempting to copy from others during an examination or on an assignment;
 - communicating test information with another person during an examination;
 - allowing others to do an assignment or portion of an assignment
 - use of a commercial term paper service

Additional Help – Discretionary Section and Language

- Blackboard support center: <http://bbcrm.edusupportcenter.com/ics/support/default.asp?deptID=8543>
- Learning Labs: There are several 'labs' on campus to assist you through the use of computers, tutors, or a combination. Please consult your college map for the Math Lab, Reading & Writing Lab, and Learning Services (library).
- Library Services: There is more to our library than just books. You have access to tutors in the learning center, study rooms for small groups, and online access to a wealth of resources.

Disabled Student Programs and Services (DSPS)

Any student with a documented disability who may need educational accommodations should notify the instructor or the Disabled Student Programs and Services (DSP&S) office as soon as possible. The DSP&S office is located in Building 2100, telephone 760-355-6312 if you feel you need to be evaluated for educational accommodations.

Student Counseling and Health Services

Students have counseling and health services available, provided by the pre-paid Student Health Fee. We now also have a fulltime mental health counselor. For information see <http://www.imperial.edu/students/student-health-center/>. The IVC Student Health Center is located in the Health Science building in Room 2109, telephone 760-355-6310.

Student Rights and Responsibilities

Students have the right to experience a positive learning environment and due process. For further information regarding student rights and responsibilities please refer to the IVC General Catalog available online at http://www.imperial.edu/index.php?option=com_docman&task=doc_download&gid=4516&Itemid=762

Information Literacy

Imperial Valley College is dedicated to help students skillfully discover, evaluate, and use information from all sources. Students can access tutorials at <http://www.imperial.edu/courses-and-programs/divisions/arts-and-letters/library-department/info-lit-tutorials/>

Anticipated Class Schedule			
Week	Topic	In-Class Exercises	Assignment
1	Introductions Introduction to Accounting (Ch. 1)	Review questions Series A	Read Chapter 1 Series B: all Prepare for Chapter 1 quiz
2	Ch. 1 quiz (15 min.); Analyzing Transactions (Ch. 2)	Series A: 5, 2, 9-12, (8, review questions)	Read Chapter 2 Series B: 2, 5, 9-12
3	The Double-Entry Framework (Ch. 3)	(Additional Ch. 2 as needed. See below.) Ch. 3: A: 1, 2, 4, 7, 8, 10-12 Review questions	Read Chapter 3 Series B: 1, 2, 4, 13 - 15
4	Review Exam: Chapters 2 & 3	TBD (Ch. 2–A: 1, 3-4, 6-7; Ch. 3–A: 3, 9-12)	Prepare for exam: Chapters 2 & 3
5	Journalizing and Posting Transactions (Ch. 4)	A: 1, 9, 8 Selected rev. questions	Read Chapter 4 Series B: 1, 4, 5, 7, 8
6	Adjusting Entries and the Worksheet (Ch. 5)	Series A: 5-7, 15, 16 Selected rev. questions	Read Chapter 5 Series B: 4, 5, 15, 16
7	Basis of accounting, more depreciation (Ch. 5 appendix) Review	Ch. 5 rev question 14 B: 13 Appdx rev. questions Appendix A	Read Ch. 5 appendix Ch. 5 Review Question 15 Appendix Series B exercises
8	Comprehensive problem Exam: Chapters 4 & 5	Comp. Prob. 1: p. 223, 224 (Parts 1-6)	Complete Comprehensive Problem 1, p 223, 224 (Parts 1-6), Exam prep
9	Turn in Comp. Problem, Parts 1-6 Financial Statements and the Closing Process (Ch. 6) Statement of Cash Flows (Ch. 6 appendix)	Series A: 9, 7, 8 (together) Appendix series A: 1, 2 (as time allows) Selected review questions (incl appdx)	Read Chapter 6, including appendix Series B: 7, 8, 9 Appendix series B: 1, 2
10	Accounting for Cash (Ch. 7)	Series A: 2-4, 9, 10, 7 Selected rev. questions	Read Chapter 7 Series B: 1, 8, 10, 11
11	Internal controls (Ch. 7 appdx) Complete Comprehensive Problem	Appdx A: 2-4 Selected appdx rev. questions Comp. problem 1: (all)	Read Ch. 7 appendix Appendix Series B: 4 Complete comprehensive problem 1, p. 223, 224 (all)
12	Turn in Comp. Problem 1, all; Review Exam: Chapters 6 & 7	TBD	Prepare for exam, Chapters 6 & 7
13	Payroll (employee) (Ch. 8)	Selected rev questions A: 4, 1, 3, 5, 9, 10	Read Chapter 8 Series B: 1, 2, 3, 5, 8, 10
14	Payroll (employer) (Ch. 9) Review	Series A: 3-6 Selected rev questions	Read Ch. 9; Rev questions: 8-10, 12, 13; Series B: 7-9 Prepare for exam, Ch. 8 & 9
15	Holiday cushion	M/W: 1, W: 0, T/R: 2	
16	Exam: Chapters 8 & 9		Congratulations, you did it! :))

Tentative, subject to change without prior notice