

Basic Course Information

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|-------------------|--|--------------------|---|
| Semester: | Fall 2019 | Instructor Name: | Alison Brock |
| Course Title & #: | BUS 100, Practical Accounting | Email: | alison.brock@imperial.edu |
| CRN #: | 11672, 11673 | Webpage: | Canvas |
| Classroom: | 3109 | Office #: | 3113B |
| Class Dates: | August 19 to December 13 | Office Hours: | M: 12:00 to 1:00, Room 3109 W: 9:30 to 10:30, Room 3113B R: 11:30 to 12:30 Room 3113B F: 9:00 to 10:00, online |
| Class Days: | 11672: Mon. AND Wed. 11673: Thursdays only | Office Phone #: | 760-355-6485 |
| Class Times: | 11672: 8:00 to 9:25 a.m. 11673: 6:30 to 9:30 p.m. | Emergency Contact: | Tisha Nelson |
| 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 and 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

Required: Access to CengageNOW (comes with an ebook)

Optional hard-copy book: College Accounting, Chapters 1-9 only, **22e**, Heintz & Parry, Cengage

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ISBN: 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

| Grade | Points |
|-------|----------|
| A | 900-1000 |
| B | 800-899 |
| C | 700-799 |
| D | 600-699 |
| F | 0-599 |

Grades will be posted regularly on Canvas. You may earn up to 1000 points, as follows. There is no scheduled make-up testing.

| Points possible | Assignment/Assessment | Details |
|-----------------|-----------------------|--|
| 670 | Quiz and exams | Approx. 74 points per chapter X 9 chapters |
| 270 | Homework | 30 points per chapter X 9 chapters |
| 60 | Comprehensive problem | Submitted in two parts, 30 points each |

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 and electronic devices 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. Additional restrictions will apply in labs. Please comply as directed by the instructor.

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- 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.

Online Netiquette

- What is netiquette? Netiquette is internet manners, online etiquette, and digital etiquette all rolled into one word. Basically, netiquette is a set of rules for behaving properly online.
- Students are to comply with the following rules of netiquette: (1) identify yourself, (2) include a subject line, (3) avoid sarcasm, (4) respect others' opinions and privacy, (5) acknowledge and return messages promptly, (6) copy with caution, (7) do not spam or junk mail, (8) be concise, (9) use appropriate language, (10) use appropriate emoticons (emotional icons) to help convey meaning, and (11) use appropriate intensifiers to help convey meaning [do not use ALL CAPS or multiple exclamation marks (!!!)].

Academic Honesty

Academic honesty in the advancement of knowledge requires that all students and instructors respect the integrity of one another's work and recognize the important of acknowledging and safeguarding intellectual property.

There are many different forms of academic dishonesty. The following kinds of honesty violations and their definitions are not meant to be exhaustive. Rather, they are intended to serve as examples of unacceptable academic conduct.

- Plagiarism is taking and presenting 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 "cite a source" correctly, 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 that are prohibited or inappropriate in the context of the academic assignment in question.

Anyone caught cheating or plagiarizing 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 Catalog](#) for more information on academic dishonesty or other misconduct. Acts of cheating include, but are not limited to, the following: (a) plagiarism; (b) copying or attempting to copy from others during an examination or on an assignment; (c) communicating test information with another person during an examination; (d) allowing others to do an assignment or portion of an assignment; (e) using a commercial term paper service.

Additional Student Services

Imperial Valley College offers various services in support of student success. The following are some of the services available for students. Please speak to your instructor about additional services which may be available.

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- **[Learning Services](#)**. There are several learning labs on campus to assist students through the use of computers and tutors. Please consult your [Campus Map](#) for the [Math Lab](#); [Reading, Writing & Language Labs](#); and the [Study Skills Center](#).
- **[Library Services](#)**. There is more to our library than just books. You have access to tutors in the [Study Skills 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 760-355-6313. Please contact them 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.

- **[Student Health Center](#)**. A Student Health Nurse is available on campus. In addition, Pioneers Memorial Healthcare District and El Centro Regional Center provide basic health services for students, such as first aid and care for minor illnesses. Contact the IVC [Student Health Center](#) at 760-355-6310 in Room 2109 for more information.
- **[Mental Health Counseling Services](#)**. Short-term individual, couples, family, and group therapy are provided to currently enrolled students. Contact the IVC [Mental Health Counseling Services](#) at 760-355-6196 in Room 2109 for more information.

Student Rights and Responsibilities

Students have the right to experience a positive learning environment and to due process of law. For more information regarding student rights and responsibilities, please refer to the IVC [General Catalog](#).

Information Literacy

Imperial Valley College is dedicated to helping students skillfully discover, evaluate, and use information from all sources. The IVC [Library Department](#) provides numerous [Information Literacy Tutorials](#) to assist students in this endeavor.

| Anticipated Class Schedule/Calendar | | | |
|--|---|---|---|
| Week | Topic | In-Class Exercises | Assignment |
| 1 | Introductions, CengageNOW Intro to Accounting (Ch. 1) | Series A | Read Chapter 1 Series B: all; Prepare for Chapter 1 quiz |
| 2 | Ch. 1 quiz (15 min.); Analyzing Transactions (Ch. 2) | A: 5, 2, 9-12 | Read Chapter 2 Series B: 2, 5, 9-12 |
| 3 | Monday holiday The Double-Entry Framework (Ch. 3) | A: 1, 2, 4, 7, 8, 10–12 | Read Chapter 3 Series B: 1, 2, 4, 13, 15 |
| 4 | Mon.: Continue Ch. 3 Wed./Thurs.: Review, Dr./Cr. Video, 2 games | | |
| 5 | Exam: Chapters 2 & 3 Wed.: cushion | TBD | Prepare for exam: Chapters 2 & 3 |
| 6 | Journalizing and Posting Transactions (Ch. 4) (Go over homework instructions) | A: 1, 9 (parts 1 and 2 in CNOW), 8 | Read Chapter 4 Series B: 1, 8 Series A: 10 |
| 7 | Adjusting Entries and the Worksheet (Ch. 5) | A: 5-7, 15, 16 | Read Chapter 5 Series B: 4, 5, 14 |
| 8 | Basis of accounting, more depreciation (Ch. 5 appendix) Comprehensive Problem | Ch. 5 Appendix A Comp. Prob. 1: p. 223- 224 (Parts (1-6)) | Read Ch. 5 appendix Appendix Series B exercises Complete Comprehensive Problem 1, p. 223-224 (Parts 1-6) |
| 9 | Review, Cash/Accrual Video Exam: Chapters 4 & 5 | | Prepare for exam, Chapters 4 & 5 |
| 10 | Turn in Comp. Problem, Parts 1-6 Financial Statements and the Closing Process (Ch. 6) Statement of Cash Flows (Ch. 6 appendix) | A: 9, 7, 8 (together) Appendix A: 1, 2 | Read Chapter 6, including appendix Series B: 7, 8, 9 Appendix series B: 1, 2 |
| 11 | Accounting for Cash (Ch. 7) | A: 2-4, 9, 10, 7 | Read Chapter 7 Series B: 1, 8, 10, 11 |
| 12 | Complete Comprehensive Problem Turn in Comp. Problem 1, all Review, Acctng Cycle video, corporate financial statements | Comp. problem 1: (all) TBD | Complete comprehensive problem 1, p. 223, 224 (all) Prepare for exam, Chapters 6 & 7 |
| 13 | Monday holiday Exam: Chapters 6 & 7 | | |
| 14 | Payroll (employee) (Ch. 8) | A: 2, 3, 4, 5, 9, 10 | Read Chapter 8 Series B: 1, 2, 5, 8, 10, 4 |
| 15 | Payroll (employer) (Ch. 9) | A: 3-6 | Read Ch. 9 Series B: 7-9 |
| 16 | Review Online Exam: Chapters 8 & 9 | | Prepare for exam, Ch. 8 & 9 Congratulations, you did it! :) |

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