



Basic Course Information

Semester:	Spring 2023	Instructor Name:	Alison Jill Brock
Course Title & #:	ACCT 099, Practical Accounting	Email:	alison.brock@imperial.edu
CRN #:	20684, 20685, 20971	Webpage (optional):	See Canvas
Classroom:	20684: 3109 20685, 20971: None	Office #:	3113B
Class Dates:	February 13 to June 9	Office Hours:	Mondays and Wednesdays 11:05 a.m. to 12:05 p.m. Thursdays 9:30 to 11:30 a.m.
Class Days:	20684: Mondays AND Wednesday 20685, 20971: Asynchronous	Office Phone #:	Use email
Class Times:	20684: 9:40 to 11:05 a.m. 20685, 20971: Asynchronous	Emergency Contact:	Tisha Nelson
Units:	3	Class Format:	20684: In person 20685, 20971: Online, asynchronous

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.

Course Prerequisite(s) and/or Corequisite(s)

None

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).

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

CengageNOW (CNOW) with College Accounting, 22nd edition, by Heintz & Perry. Instructions for accessing CNOW are included in the Week 1 module in Canvas. You may pay online. Free access is allowed for a very limited time. Your purchase includes an e-book. For a little more money you may purchase a loose-leaf, hardcopy textbook.

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. Exam are completed as scheduled without makeups.

It is important that we maintain regular, effective communication in this online environment. Most weeks you will find an assignment in Canvas to participate in a discussion with your classmates. I will jump in, as needed, to answer questions. If necessary, I may contact you directly using email, so remember to check your IVC email account regularly. If you have a personal question that you don't want to post in the discussion forum, the best way to contact me is through email. You can send me an email message using the Inbox in Canvas. Also, my phone number, office number, and office hours are listed at the top of this syllabus.

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 are posted regularly on Canvas. You may earn up to 1,000 points, as follows:

Points possible	Assignment/Assessment	Details
700	Quiz and Exams	Chapter 1 quiz: 60 points Exams, Chapters 2 through 9: 80 points per chapter
180	Homework	9 chapters, 20 points each
40	Comprehensive problem	Submitted in two parts, 20 points each
80	Discussion	16 weeks, 5 points each

Due dates are posted on each assignment in Canvas. **Late discussion posts will not receive points.**

Course Policies

Refer to the college catalog for attendance and academic honesty policies.



IVC Student Resources

IVC wants you to be successful in all aspects of your education. For help, resources, services, and an explanation of policies, visit <http://www.imperial.edu/studentresources> or click the heart icon in Canvas.

Anticipated Class Schedule/Calendar

SEE CANVAS FOR DUE DATES (CLICK MODULES IN OUR CANVAS PAGE)

Week	10805: In Person	10806: Online
1	M/W: Introductions, CengageNOW, Intro to Accounting (Ch. 1)	Chapter 1 Videos Chapter 1 In Class Assignment Chapter 1 Homework Discussion
2	M: Holiday W: Ch. 1 quiz (15 min.); Analyzing Transactions (Ch. 2)	Chapter 1 Quiz Chapter 2 Videos Chapter 2 In Class Assignment Chapter 2 Homework Discussion
3	M: Chapter 2 continued W: The Double-Entry Framework (Ch. 3)	Chapter 3 Videos Chapter 3 In Class Assignment Chapter 3 Homework Discussion
4	M: Chapter 3 continued W: Review, Dr/Cr video, Games	Review Discussion Prepare for Exam
5	M: Exam: Chapters 2 & 3 W: Journalizing and Posting Transactions (Ch. 4) (Go over homework instructions)	Chapter 4 Videos Chapter 4 In Class Assignment Chapter 4 Homework Discussion
6	M: Continue Ch. 4 W: Adjusting Entries and the Worksheet (Ch. 5)	Chapter 5 Videos Chapter 5 In Class Assignment Chapter 5 Homework Discussion
7	M: Continue Ch. 5 W: More depreciation (Ch. 5 appendix)	Chapter 5 Appendix Videos Chapter 5 Appendix In Class Assignment Chapter 5 Appendix Homework Discussion
8	M: Comprehensive Problem W: Turn in Comp. Problem, Parts 1-6 Review, Cash/Accrual Video	Comprehensive Problem Videos Comprehensive Problem, Parts 1 through 6 Review/Prepare for Exam Discussion
9	M: Exam: Chapters 4 & 5 W: Financial Statements and the Closing Process (Ch. 6) Statement of Cash Flows (Ch. 6 Appendix)	Chapter 6 Videos Chapter 6 In Class Assignment Chapter 6 Homework Discussion
10	M: Continue Ch. 6 W: Accounting for Cash (Ch. 7)	Chapter 7 Videos Chapter 7 In Class Assignment



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		Chapter 7 Homework Discussion
11	M: Continue Ch. 7 W: Complete Comprehensive Problem	Comprehensive Problem Videos Comprehensive Problem, All Discussion Review
12	M: Turn in Comp. Problem 1, all, Review, Acctng Cycle Video, Corporate Financial Statements W: Exam: Chapter 6 & 7	Prepare for Exam
13	M/W: Payroll (employee) (Ch. 8)	Chapter 8 Videos Chapter 8 In Class Assignment Chapter 8 Homework Discussion
14	M/W: Payroll (employer) (Ch. 9)	Chapter 9 Videos Chapter 9 In Class Assignment Chapter 9 Homework Discussion
15	M: Holiday W: Review	Prepare for Exam
16	M: Exam: Chapters 8 & 9	Exam: Chapter 8 & 9 Discussion

Subject to change without prior notice