

BUS 010 PRACTICAL ACCOUNTING (3 Units)

Instructor: Vicki Vioria 760-791-1849

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Office: 1713

Course # 10607

Monday and Wednesday 08:35 - 10:00 am

Course # 10596

Monday and Wednesday 10:15 - 11:40 am

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, 19th 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**

HOMEWORK

Problems from the textbook will be assigned as homework. These assignments account for 20% of your grade.

ATTENDANCE

Your presence in class is very important. Absences hurt your progress.

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.

*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
Instructor: Vicki Vloria
FALL 2012 TIMELINE (Subject to Change)

Week	Dates	TOPIC	ASSIGNMENTS / NOTES
1	20-Aug 22-Aug	Chap 1 Orientation / Introduction to Accounting Chap 2 Analyzing Transactions: The Accounting Equation	Read Chapters 1 & 2 Study Chapters 1 & 2 Key Terms
2	27-Aug 29-Aug	Chap 1 & 2 Quiz - Key Terms Exercises and Problems / Review for Exam	Study for Exam Chap 1 & 2
3	3-Sep 5-Sep	NO CLASS: LABOR DAY Chap 1 & 2 Exam	Read Chapter 3
4	10-Sep 12-Sep	Chap 3 The Double-Entry Framework Quiz - Key Terms / Exercises and Problems	Study Chapter 3 Key Terms Study for Exam Chapters 3
5	17-Sep 19-Sep	Chap 3 Exam Chap 4 Journalizing and Posting Transactions	Read Chapter 4 Study Chap 4 Key Terms
6	24-Sep 26-Sep	Chap 4 Quiz - Key Terms Exercises and Problems / Review for Exam	Study for Exam Chapter 4
7	1-Oct 3-Oct	Chap 4 Exam Chap 5 Adjusting Entries and the Worksheet	Read Chapter 5 Study Chapter 5 Key Terms
8	8-Oct 10-Oct	Chap 5 Quiz - Key Terms Chap 5 Exercises and Problems	Study for Exam Chap 5
9	15-Oct 17-Oct	Chap 5 Exam Chap 6 Financial Statements and the Closing Process	Read Chapter 6 Study Chapter 6 Key Terms
10	22-Oct 24-Oct	Chap 6 Quiz - Key Terms Exercises and Problems	Study for Exam Chapter 6
11	29-Oct 31-Oct	Chap 6 Exam Chap 7 Accounting for Cash	Read Chapter 7 Study Chapter 7 Key Terms
12	5-Nov 7-Nov	NO CLASS: VETERN'S DAY Chap 7 Quiz - Key Terms / Exercises and Problems	Study for Exam Chapter 7
13	12-Nov 14-Nov	Chap 7 Exam Chap 8 Payroll Acctg: Employee Earnings and Deductions	Read Chapter 8 Study Chapter 8 Key Terms
14	19-Nov 21-Nov	Chap 8 Quiz - Key Terms Chap 9 Payroll Accounting: Employer Taxes & Reports	Read Chapter 9 Study Chapter 9 Key Terms
15	26-Nov 28-Nov	Chap 9 Quiz - Key Terms Chap 8-9 Exercises and Problems / Review for Exam	Study for Exam Chapters 8-9
16	3-Dec	Chap 8-9 Exam	