

### Basic Course Information

Semester:	<b>Fall 2015</b>	Instructor Name:	<b>Vicki Vloria</b>
Course Title & #:	<b>BUS 100 Practical Accounting</b>	Email:	<b>Vicki_lynn_v@yahoo.com</b>
CRN #:	<b>10878</b>	Webpage (optional):	<b>N/A</b>
Classroom:	<b>803</b>	Office #:	<b>N/A</b>
Class Dates:	<b>8/19 - 12/9/2015</b>	Office Hours:	<b>N/A</b>
Class Days:	<b>Wednesday</b>	Office Phone #:	<b>760 791 1849</b>
Class Times:	<b>6:30-9:40 p.m.</b>	Emergency Contact:	<b>760 791 1849</b>
Units:	<b>3</b>		

### 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 only)**

### Student Learning Outcomes

**Upon course completion, the successful student will have acquired new skills, knowledge, and or attitudes as demonstrated by being 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. Create a bank reconciliation and account for petty cash and cash short over.
8. Perform payroll accounting: employee earnings and deductions.
9. Perform payroll accounting: employer taxes and reports.
10. Account for sales and cash receipts transactions.

### Textbooks & Other Resources or Links

We will use a textbook and MindLink for CengageNOW, a computerized tool to practice what you learn. You have two options for purchasing these materials:

**Option 1:** Purchase materials at the campus bookstore. You will receive a textbook, study guide/workbook, and an access code for Cengage NOW. The access code is required. The cost is \$163.50.

Heintz 2014. *College Accounting (Ch 1-9)* 21st. Cengage ISBN: 978-1-305-65451-8. Mindlinks for CengageNOW, Instant Access for Heintz/Parry's College Accounting, 21st edition. Cengage, 21<sup>st</sup>

**Option 2:** Purchase access code directly from the publisher (cengage.com) for \$131. ISBN: 978-1-285-76635-5.

### Course Requirements and Instructional Methods

All homework, quizzes, and exams are completed in CengageNow.

Homework is due by 11:55 p.m. the week after it is assigned. A 10% penalty will be assessed on homework that is entered by the beginning (6:30 p.m.) of the next class period after due day.

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.

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 available on CengageNow gradebook.

Description	Points	%	Detail
Homework	272	27.2%	8 x 34 points
Quiz	168	16.8%	7 x 24 points
Exam	560	56%	7 x 80 points

### 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.
- 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.

- [Blackboard Support Site](#). The Blackboard Support Site provides a variety of support channels available to students 24 hours per day.
- [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 provide basic health services for students, such as first aid and care for minor illnesses. Contact the IVC [Student Health Center](#) at 760-355-6128 in Room 1536 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**

<b>Date or Week</b>	<b>In Class Discussion / Assignments</b>	<b>Homework</b>
Week 1 August 19	Syllabus & Introduction Chapter 1 - Introduction to Accounting Chapter 2 – Analyzing Transaction: The Accounting Equation CengageNow – Start Homework 1	Read Pages 1-19 Pages 20-32 Study for Quiz <b>Start Homework 1</b>
Week 2 August 26	<b>Quiz 1 - Chapters 1 &amp; 2</b> Continue Chapter 2 <b>Complete Homework 1</b> in class	<b>Homework 1 DUE by 11:55 p.m.</b> Study for Exam 1
Week 3 September 2	<b>Exam 1 - Chapter 2: The Accounting Equation</b> Chapter 3: The Double-Entry Framework Chapter 2: Financial Statements Start Homework 2	Read Pages 32-85 Study for Quiz Start Homework 2
Week 4 September 9	<b>Quiz 2 - Chapter 2 &amp; 3</b> Continue Chapter 3 & Financial Statements Complete Homework 2	<b>Homework 2 DUE by 11:55 p.m.</b> Study for Exam 2
Week 5 September 16	<b>Exam 2 - Double-Entry Framework &amp; Financial Statements</b> Chapter 4: Journalizing and Posting Transactions Start Homework 3	Read Pages 86-131 Study for Quiz Start Homework 3
Week 6 September 23	<b>Quiz 3 - Chapter 4</b> Continue Chapter 4 Complete Homework 3	<b>Homework 3 DUE by 11:55 p.m.</b> Study for Exam 3
Week 7 September 30	<b>Exam 3 - Chap 4: Journalizing and Posting Transactions</b> Chapter 5: Adjusting Entries and the Work Sheet Start Homework 4	Read Pages 132-176 Study for Quiz Start Homework 4
Week 8 October 7	<b>Quiz 4 - Chapter 5</b> Continue Chapter 5 Complete Homework 4	<b>Homework 4 DUE by 11:55 p.m.</b> Study for Exam 4
Week 9 October 14	<b>Exam 4 - Chap 5: Adjusting Entries and The Work Sheet</b> Chapter 6: Financial Statements and the Closing Process Start Homework 5	Read Pages 182-216 Study for Quiz Start Homework 5
Week 10 October 21	<b>Quiz 5 - Chapter 6</b> Continue Chapter 6 Complete Homework 5	<b>Homework 5 DUE by 11:55 p.m.</b> Study for Exam 5
Week 11 October 28	<b>Exam 5 - Chap 6: Financial Statements and the Closing Process</b> Chapter 7: Accounting for Cash Start Homework 6	Read Pages 229-266 Study for Quiz Start Homework 6
Week 12 November 4	<b>Quiz 6 - Chapter 7</b> Continue Chapter 7 Complete Homework 6	<b>Homework 6 DUE by 11:55 p.m.</b> Study for Exam 6
Week 13 November 11	<b>No Class - Holiday</b> <b>Exam Available 11/4 – 11/11 11:55 p.m.</b>	<b>Exam 6 (Chap 7)</b> <b>(Take Home)</b>

<b>Date or Week</b>	<b>In Class Discussion / Assignments</b>	<b>Homework</b>
Week 14 November 18	Chapter 8 – Payroll Employee Earning and Deductions Chapter 9 – Payroll: Employee Taxes Start Homework 7 & 8	Read Pages 283-323 Study for Quiz Start Homework 7 & 8
November 25	<b>No Class - Holiday</b>	
Week 15 December 2	<b>Quiz 7 – Chapter 8 &amp; 9</b> Continue Chapter 8 & 9 Complete Homework 7 & 8	<b>Homework 7&amp;8 DUE by 11:55 p.m.</b> Study for Exam 7
Week 16 December 9	<b>Exam 7 – Chapter 8 &amp; 9 Payroll</b>	

**\*\*\*Tentative, subject to change without prior notice\*\*\***