



## Basic Course Information

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|---------------------|--|---------------------|---|
| Semester:           | <b>Spring 2024</b>   | Instructor Name:    | <b>Alison Brock</b>   |
| Course # and Title: | <b>ACCT 099, Practical Accounting</b>  | Email:              | <b>alison.brock@imperial.edu</b>                                      |
| CRN #:              | <b>20684, 20685, 20971</b>   | Webpage (optional): | <b>Canvas</b>   |
| Classroom:          | <b>20684, 20971: 3109<br/>20685: N/A-asynchronous</b>                                    | Office #:           | <b>3113B</b>  |
| Class Dates:        | <b>February 12 to June 7</b>   | Office Hours:       | <b>Wednesdays 12:45 to 2:45 p.m.<br/>Thursdays 9:30 to 11:30 a.m.</b> |
| Class Days:         | <b>20684, 20971: Mondays and Wednesdays;<br/>20685: N/A-asynchronous</b>                 | Office Phone #:     | <b>760-355-6485</b>   |
| Class Times:        | 20684: 9:40 to 11:05 a.m.;<br>20971: 11:20 a.m. to 12:45 p.m.<br>20685: N/A-asynchronous | Emergency Contact:  | <b>Tisha Nelson</b>   |
| Units:              | <b>3</b>   | Class Format:       | 20684 and 20971: In Person;<br>20685: 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).

## 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

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.

When you purchase access, you will probably be given a couple options. Usually, Cengage Unlimited is the cheapest and the best. This option allows you to have access to ALL Cengage products for ALL your classes this semester, all for one purchase price. Many of the courses in our business department, including most of my courses use Cengage products.

### 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<br>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.

### Academic Honesty (Artificial Intelligence-AI)

IVC values critical thinking and communication skills and considers academic integrity essential to learning. Using AI tools as a replacement for your own thinking, writing, or quantitative reasoning goes against both our mission and academic honesty policy and will be considered academic dishonesty, or plagiarism unless you have been instructed to do so by your instructor. In case of any uncertainty regarding the ethical use of AI tools, students are encouraged to reach out to their instructors for clarification.

### 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

| Week | 20684, 20971: In Person<br>(Online sections follow asynchronous instructions in Canvas)                             | Due Dates: ALL CLASS SECTIONS, except as noted                            |
|------|---|---|
| 1    | M: Introductions – Me, You, The Class, Accounting (Chapter 1)<br>W: Chapter 1 continued, Introduction to CengageNOW |   |
| 2    | M: Holiday, No Class<br>W: <b>Chapter 1 Quiz</b> , Analyzing Transactions (Chapter 2)                               | Chapter 1 homework/Discussion: February 20<br>Chapter 1 Quiz: February 21 |
| 3    | M: Chapter 2 continued<br>W: The Double-Entry Framework (Chapter 3)   | Chapter 2 homework/Discussion: February 27                                |
| 4    | M: Chapter 3 continued<br>W: Review   | Chapter 3 homework/Discussion: March 5                                    |
| 5    | M: <b>Chapters 2 and 3 Exam</b><br>W: Journalizing and Posting Transactions (Chapter 4)                             | Chapters 2 and 3 Exam/Discussion: March 11                                |
| 6    | M: Chapter 4 continued (Review homework instructions)<br>W: Adjusting Entries and the Worksheet (Chapter 5)         | Chapter 4 homework/Discussion: March 19                                   |
| 7    | M: Continue Chapter 5<br>W: More depreciation   | Chapter 5 homework/Discussion: March 26                                   |
| 8    | M: Comprehensive problem  | Chapter 5 Appendix homework: April 7                                      |



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|    | <b>W: Turn in Comprehensive Problem, Parts 1 through 6, Review</b>                             | Comprehensive Problem, Parts 1 through 6/Discussion: April 9                                 |
| 9  | <b>M: Chapters 4 and 5 Exam</b><br>W: Financial Statements and the Closing Process (Chapter 6) | Chapters 4 and 5 Exam/Discussion: April 15   |
| 10 | M: Chapter 6 continued<br>W: Accounting for Cash (Chapter 7)                                   | Chapter 6 homework/Discussion: April 23  |
| 11 | M: Chapter 7 continued<br>W: Complete Comprehensive Problem                                    | Chapter 7 homework/Discussion: April 30  |
| 12 | <b>M: Turn in Comprehensive Problem, all, Review</b><br><b>W: Chapters 6 and 7 Exam</b>        | Comprehensive Problem, all/Discussion: May 5<br>Chapters 6 and 7 Exam/Discussion: May 8      |
| 13 | M/W: Payroll (employee) (Chapter 8)  |  |
| 14 | M/W: Payroll (employer) (Chapter 9)  | Chapter 8 homework/Discussion: May 19  |
| 15 | M: Holiday, no class<br><b>W: Cushion/TBD</b>  |  |
| 16 | M: Review<br><b>W: Chapters 8 and 9 Exam</b>   | Chapter 9 homework/Discussion: June 2<br>Chapters 8 and 9 Exam/Evaluation/Discussion: June 5 |

**\*\*\*All subject to change without prior notice\*\*\***