Basic Course Information

Semester:	**Spring 2026**	Instructor Name:	**Alison Brock**
Course # and Title:	**ACCT 099, Practical Accounting**	Email:	**alison.brock@imperial.edu**
CRN #:	**20684, 20685, 20971**	Webpage (optional):	**Canvas**
Classroom:	**20685: Online** **20684, 20971: Room 3109**	Office #:	**3100-I**
Class Dates:	**20684: Feb. 17 to April 17** **20685: Feb. 17 to June 12** **20971: April 20 to June 12**	Office Hours:	**Mondays and Wednesdays 12:45 to 1:45 p.m.** **Thursdays 9:30 to 11:30 a.m.**
Class Days:	**20685: Online** **20684, 20971: Mondays and Wednesdays**	Office Phone #:	**Use email**
Class Times:	20685: Asynchronous 20684, 20971: 9:40 to 11:05 a.m.	Emergency Contact:	**Tisha Nelson**
Units:	3	Class Format:	20685: Online, Asynchronous 20684, 20971: Hybrid

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, 24th 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 of 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. Exams 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. I will respond promptly, usually within 24 hours. 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 submission receive a 10 percent penalty for each day late.

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.

Accessibility Statement

Imperial Valley College is committed to providing an accessible learning experience for all students, regardless of course modality. Every effort has been made to ensure that this course complies with all state and federal accessibility regulations, including Section 508 of the Rehabilitation Act, the Americans with Disabilities Act (ADA), and Title 5 of the California Code of Regulations. However, if you encounter any content that is not accessible, please contact your instructor or the area dean for assistance. If you have specific accommodations through DSPS, contact them for additional assistance.

We are here to support you and ensure that you have equal access to all course materials.

Financial Aid

Your Grades Matter! In order to continue to receive financial aid, you must meet the Satisfactory Academic Progress (SAP) requirement. Makings SAP means that you are maintaining a 2.0 GPA, you have successfully completed 67% of your coursework, and you will graduate on time. If you do not maintain SAP, you may lose your financial aid. If you have questions, please contact financial aid at finaid@imperial.edu.

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 – 16-week online class (CRN 20685)

Week	Topic	Assignment – Due Dates are posted in Canvas
1	• Introductions – Me, You, The Class, CengageNOW, Accounting (Chapter 1)	Chapter 1 homework/Discussion
2	• **Chapter 1 Quiz** • Analyzing Transactions (Ch. 2)	**Chapter 1 Quiz** Chapter 2 homework/Discussion
3	• The Double-Entry Framework (Chapter 3)	Chapter 3 homework/Discussion
4	• Review • **Chapters 2 and 3 Exam**	**Chapters 2 and 3 Exam/Discussion**
5	• Journalizing and Posting Transactions (Chapter 4)	Chapter 4 homework/Discussion
6	• Adjusting Entries and the Worksheet (Chapter 5)	Chapter 5 homework/Discussion
7	• More depreciation • Comprehensive problem	Chapter 5 Appendix homework **Comprehensive Problem, Parts 1 through 6/Discussion**
8	• Review • **Chapters 4 and 5 Exam**	**Chapters 4 and 5 Exam/Discussion**
9	• Financial Statements and the Closing Process (Chapter 6)	Chapter 6 homework/Discussion
10	• Accounting for Cash (Chapter 7)	Chapter 7 homework/Discussion
11	• Complete Comprehensive Problem	**Comprehensive Problem, all/Discussion**
12	• Review • **Chapters 6 and 7 Exam**	**Chapters 6 and 7 Exam/Discussion**
13	• Payroll (employee) (Chapter 8)	Chapter 8 homework/Discussion
14	• Payroll (employer) (Chapter 9)	Chapter 9 homework/Discussion
15	• Review • **Chapters 8 and 9 Exam**	**Chapters 8 and 9 Exam/Evaluation/Discussion**
16	• Cushion/TBD	

Anticipated Class Schedule/Calendar – 8-week hybrid class beginning in FEBRUARY (CRN 20684)

Week	Topic	Assignment – Due Dates are posted in Canvas
1	• • Introductions – Me, You, The Class, Accounting (Chapter 1)	
2	• Continue Ch 1, CengageNOW • **Chapter 1 Quiz,** Analyzing Transactions (Ch. 2)	Chapter 1 homework/Discussion
3	• Continue Ch. 2 **BEGIN "FLIPPED" METHOD** • The Double-Entry Framework (Chapter 3)	Chapter 2 homework/Discussion Chapter 3 homework/Discussion **Chapters 2 and 3 Exam/Discussion**
4	• Journalizing and Posting Transactions (Chapter 4) • Adjusting Entries and the Worksheet (Chapter 5)	Chapter 4 homework/Discussion Chapter 5 homework/Discussion Chapter 5 Appendix homework

5	• Comprehensive Problem • **Chapters 4 and 5 Exam**	**Comprehensive Problem, Parts 1 through 6/Discussion**
6	• Financial Statements and the Closing Process (Chapter 6) • Accounting for Cash (Chapter 7)	Chapter 6 homework/Discussion Chapter 7 homework/Discussion
7	• Comprehensive Problem • Payroll (employee) (Chapter 8)	**Comprehensive Problem, all/ Discussion** **Chapters 6 and 7 Exam/Discussion** Chapter 8 homework/Discussion
8	• Payroll (employer) (Chapter 9) • Cushion	Chapter 9 homework/Discussion **Chapters 8 and 9 Exam Evaluation/Discussion**

Anticipated Class Schedule/Calendar – 8-week hybrid class beginning in APRIL (CRN 20971)		
Week	**Topic**	**Assignment – Due Dates are posted in Canvas**
1	• Introductions – Me, You, The Class, Accounting (Chapter 1) • Continue Ch 1, CengageNOW	
2	• **Chapter 1 Quiz,** Analyzing Transactions (Ch. 2) • Continue Ch. 2	Chapter 1 homework/Discussion
3	**BEGIN "FLIPPED" METHOD** • The Double-Entry Framework (Chapter 3) • Journalizing and Posting Transactions (Chapter 4)	Chapter 2 homework/Discussion Chapter 3 homework/Discussion **Chapters 2 and 3 Exam/Discussion**
4	• Adjusting Entries and the Worksheet (Chapter 5) • Comprehensive Problem	Chapter 4 homework/Discussion Chapter 5 homework/Discussion Chapter 5 Appendix homework
5	• **Chapters 4 and 5 Exam** • Financial Statements and the Closing Process (Chapter 6)	**Comprehensive Problem, Parts 1 through 6/Discussion**
6	• • Accounting for Cash (Chapter 7)	Chapter 6 homework/Discussion Chapter 7 homework/Discussion
7	• Comprehensive Problem • Payroll (employee) (Chapter 8)	**Comprehensive Problem, all/ Discussion** **Chapters 6 and 7 Exam/Discussion** Chapter 8 homework/Discussion
8	• Payroll (employer) (Chapter 9) • Cushion	Chapter 9 homework/Discussion **Chapters 8 and 9 Exam Evaluation/Discussion**

All subject to change without prior notice