

Three Rivers Community College

SYLLABUS

Course & Number: Basic Accounting K 100

Fall 2007

Course Title: Basic Accounting

Course Credit: 3 Semester hours

Lecturer

Telephone Number.....Email

Camilla Ross

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Weather Cancellations:

Office: Adjunct Offices TBA

Office Hours: Wed 1:00pm -2:00pm - Or by appointment

COURSE DESCRIPTION AND OBJECTIVES:

The course is designed to cover the basic structure, concepts, principles, and correct use of accounting terminology. The practical aspect of accounting is emphasized through recording, classifying, and summarizing the financial information that flows within a business enterprise. The accounting cycle is examined along with such areas as sales, purchases, cash, receivables, and payroll. The main objective is to introduce you (The Student) to an understanding of Basic Accounting; it's concepts and financial statements.

COURSE REQUIREMENTS AND EVALUATION:

- A. Assigned readings will be given from the textbook. Material should be read **before** the lecture, which covers those topics.
- B. This course is a combination of lecture, discussion, class work, and student participation that are designed to clarify and enhance the presented material. Much of the class experience will involve interaction with your instructor, but the exercises and problems are designed to have you work with your fellow classmates. If a student misses part or all of a class, the student is responsible for getting notes, additional problem work, and copies of materials distributed in class that day. The subject of accounting can be a complex one, so understanding the concepts through participation and discussions are crucial to a successful accounting career.
- C. Exercises, problems, and short written interpretations will be given to reinforce assigned readings. **Doing the homework is essential.** The only way to learn accounting is to do it. Students are highly encouraged to solve additional problems and to check the

answers with their professor Solutions can be found on Web CT under the student resources section. There you will find a companion website in which to find the solutions for the assignments. In addition, solutions can be found in the TASC Center or the Learning Resource Center.

D. Three tests and a final exam will be given during the semester.

E. A Research Project will be part of this course. This project must be completed to fulfill the course requirements. Ten (10) points will be deducted for each week this assignment is handed in past the final **DUE** date.

F. Web CT Vista participation is an essential part of this course – please review the student orientation to WEB CT VISTA

COURSE GRADING POLICY:

Exam 1	100 Points
Exam 2	100 points
Exam 3	100 points
Final Exam	100 Points
Research Project	50 Points
Participation and Attendance	<u>50 Points</u>
Total required course points	500 Points

If all of the above course requirements are not completed, a grade of "F" will be assigned.

OVERALL GRADE GUIDELINES (+ and – grades will also be assigned):

A (500 points X .90) = 450 to 500 course points

B (500 points X .80) = 400 to 449 course points

C (500 points X .70) = 350 to 399 course points

D (500 points X .60) = 300 to 349 course points

F = 348 or less course points

REQUIRED MATERIALS:

Slater, Jeffrey, College Accounting: A Practical Approach, New Jersey: Prentice Hall,

Peaceful Learning -Accounting Flash Cards and Promotional CD

Recommended: Pocket Calculator (**cell phone calculators not permitted**)

TAX RESEAECH SUPPLEMENT

Research Guide: <http://www.law.duke.edu/lib/ResearchGuides/fedtax.html>

RECOMMENDED MATERIALS

Quick Study Academic Charts (Accounting 1)

CLASS ROOM POLICIES:

MAKE UPS:

Unless prior arrangements are made there will be no make ups. **The Final Exam is MANDATORY**

ATTENDANCE:

This course is designed such that students should get more from the in-class participation, vista participation and activities than from the textbook. Therefore, students must attend class on a regular basis. Attendance will be taken at each class and counts toward the participation and student contribution of the class. If a student missing more than 5 classes he or she maybe subject to falling the course. Should you need to leave early please take a seat by the door.

ADD/DROP POLICY:

Students may add or drop a course, with full General Fund Tuition refund, through the day before the first day college classes begin that semester. Students may add or drop a course, with 50% General Fund Tuition refund, for two weeks (fourteen days) from the first day of college classes that semester. Students may withdraw from classes, without academic penalty but with a W notation on their transcript, through the last day of classes (not exams) each semester. **Students are strongly encouraged to discuss dropping classes with the instructor and/or Student Services Advisor. Students receiving financial aid should also discuss their decision with the Financial Aid Office.** Students may pick-up and complete an ADD/DROP Form.

CELLULAR PHONES :

Students are notified that cellular phones are allowed in class only if they are turned off or turned to a silent mode. Under no circumstances are phones to be answered in class.

ACADEMIC INTEGRITY POLICY:

The absence of Academic Integrity leads to a lack of character. Failure to act with academic integrity severely limits a person's ability to succeed in the classroom as well as the work environment. Further more, academic dishonesty erodes the legitimacy of every degree awarded by the College. Academic integrity is a must in this class. Present only your work and clearly cite all the sources of the material you use from other authors. Honesty counts. An incident of academic dishonesty occurs when a student commits any of the following acts:

CHEATING: intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise. The phrase “academic exercise” includes all forms of work submitted for credit or hours.

FABRICATION: intentional or unauthorized falsification or invention of any information or citation in an academic exercise.

FACILITATING ACADEMIC DISHONESTY: intentionally or knowingly helping or attempting to help another to violate any provision of the institutional policy on academic dishonesty.

PLAGIARISM: the deliberate adoption or reproduction of ideas or works or statements of another person(s) as one’s own, without acknowledgement. With that said,
CHEATING WILL NOT BE TOLERATED.

(For further information on Academic Standards, in your TRCC student handbook.

DISABILITIES STATEMENT:

If you have a hidden or visible disability, which may require classroom or test-taking modifications, please see me as soon as possible. If you have not already done so, you may choose to notify and consult with Chris Scarborough, Disabled Student Counselor at the following number 892-5751.

*Note: Syllabus is subject to change at the instructor’s discretion.