

Syllabus

**Principles of Accounting I
Accounting 111 (Item No. 30004)**

**Three Rivers Community College
Room 300 - Mohegan Campus
Norwich, Connecticut**

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Fall 2008 - Tuesdays

Course Title: Principles of Accounting I

Course No.: Accounting K111

Credits: Four Semester Hours

Prerequisite: Basic Algebra

Course Description:

A study of basic accounting theory and practice as applied to the complete accounting cycle, including the use of current accounting systems and procedures and the preparation of financial statements.

General Course Goals:

1. To learn specific financial accounting treatments for enterprise activity.
2. To enable the student to provide reliable information about an enterprise.
3. To make the student aware of the numerous opportunities to exercise professional judgment, not just the mechanical application of a formula or format.
4. To get the student to think like an accountant.

Course Materials Required:

Horngren, Harrison & Bamber, Accounting, 7th Ed.

Attendance Policy:

Students are expected to attend all regularly scheduled class meetings. There may be optional review classes in addition. In the event that you miss a class, it is your responsibility to stay informed about the material and class assignments covered. The course covers material difficult and comprehensive enough that missing classes will very likely reduce your level of understanding and, thus, test performance.

Grading, Assignments and Examinations:

All homework problems are considered required and are, in fact, critical to understanding the material. Homework problems, however, will not be handed in.

During the semester, four regular examinations will be given. These will be closed book and closed notes. Each will be in part multiple choice and in part short answer questions. They will account for ninety percent (90%) of your grade for the course.

Another ten percent (10%) of your grade will be based on your class participation, including preparation for class, attendance, bringing in relevant articles or accounting jokes (yes, there are some out there), participating in in-class presentations, and your asking and answering questions in class.

There are opportunities to get extra credit. For example, you may develop answers to 1-2 discussion questions from a chapter, to be handed in and/or discussed when directed (which will generally be the main night for the discussion of that chapter). You may develop one proposed exam problem, together with your answer, for each regular exam, to be handed in during the review class which is held the class before each exam night. Your proposed exam question might be used on the exam.

The chapters we will discuss, and what each examination will cover, are:

First Exam: Chapters 1 and 2

Second Exam: Chapters 3 and 4

Third Exam: Chapters 5 and 6

Fourth Exam: Chapters 7, 8 and 9

Students who miss any one exam or who score lower than they would like on a regular examination can take the otherwise optional, cumulative final examination on the last class night, which will substitute for that one exam. This examination is comprised of all multiple choice questions.

Course Grades:

Course averages earned translate to course grades as follows:

A	93-100	C+	77-79	I	Incomplete
A-	90-92	C	73-76	F	No credit (62 and below)
B+	87-89	C-	70-72	P	Pass
B	83-86	D+	67-69	W	Withdrawn
B-	80-82	D	63-66	AU	Audit

Course Withdrawal Policy:

Students may withdraw until December 15. Further information is available from the Registrar.

Disabilities and Learning Differences Statement:

If you are a student with any disability or learning difference and believe that you will need some accommodation(s) for this class, please let me know. I am committed to helping you achieve an equal opportunity to learn the material. It is your responsibility, however, to contact the Advising and Counseling Center at 383-5217. To avoid any delay in getting the accommodation(s) you need, you should contact the counseling office as soon as possible. Please note that your instructor may not be able to provide the requested accommodation(s) until he has received a letter from the Advising and Counseling Center office.

Initial Course Plan:

<u>Class</u>	<u>Date</u>	<u>Subject Matter</u>
1	9/2	Course overview; Introduce Ch. 1
2	9/9	Ch. 1: E 1-15, 16, 18, 21, 23, 24, 25; Introduce Ch. 2
3	9/16	P 1- 28A, 31A, 33A; Ch. 2; E 2-16, 17, 20
4	9/23	E 2- 21, 22, 28, P 2-31A, 38B; review
5	9/30	Review; Exam, Ch. 1 & 2
6	10/7	Return exam; Ch. 3; E 3-15, 17, 19, 20, 21; Introduce Ch. 4
7	10/14	E 3-27, P 3-33A; Ch. 4; E 4-13, 14, 15, 16, 19, 22, 23; review
8	10/21	Review; Exam, Ch. 3 & 4
9	10/28	Return exam; Ch. 5; E 5-14, 15, 17, 23, 24; Introduce Ch. 6
10	11/4	P 5-28A, 38B, 40B; Ch. 6; E 6-13, 14, 15, 16, 17, 20, 21, P6-28A; review
11	11/11	Review; Exam, Ch. 5 & 6
12	11/18	Return exam; Ch. 7; E 7-13, 17, 19, 20, 22, P 7-26A; Introduce Ch. 8
13	11/25	Ch. 8; E 8-14, 16, 17, 22, P 8-28A; Introduce Ch. 9
14	12/2	E 9-15, 17, 18, 19, 21, P 9-27A; review
15	12/9	Review; Exam, Ch.7, 8 & 9
16	12/16	Optional, cumulative final exam