



Acct. 111, 4 Credits
Online – Fall 2007
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Office: TBA
Office Hours: Posted

Prerequisite:

Prerequisite: Placement score indicating placement in MAT* K095 or successful completion of MAT* K075 with a "C" grade or better **and** placement score indicating placement in ENG* K100 or successful completion of ENG* K094 with a "C" grade or better.

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. The course consists of four lecture hours.

Required Materials:

Accounting: 7th Edition. Horngren, Harrison, Pearson Prentice-Hall, 2007
ISBN 0-13-239949-0
Calculator

Educational Objectives:

To introduce you to the basic accounting principles and concepts, the accounting cycle, and financial statements.

Grading and Classroom Policies:

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points.

Point/Grade Distribution is as follows:

A 94-100	C+ 77-79
A- 90-93	C 73-76
B+ 87-89	C- 70-72
B 83-86	D+ 67-69
B- 80-82	D 63-66

Grading and Classroom Policies:

There are three semester exams and a **MANDATORY** final exam. If a semester exam is missed it is a zero. The final exam is **MANDATORY** and cannot be missed nor dropped. I will drop the lowest semester exam grade but not the final exam.

Attendance Policy:

Participation in chat rooms is optional. I provide the chat sessions to allow you to ask questions in real time. You may always email your questions to abraza@cox.net

Withdrawal Policy:

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's office. Students who do not withdraw, but stop attending will be assigned an "F" signifying a failing grade. Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

Disabilities Statement:

If you are a student with a disability and believe you need accommodations for this class, it is your responsibility to contact the Disabilities Counseling Services at 383-5240. To avoid any delay in the receipt of accommodations, you should contact the counselor as soon as possible. Please note that I cannot provide accommodations based upon disability until I have received an accommodation letter from the Disabilities Counselor.

Academic Integrity:

Any student who cheats on an exam will receive a grade of ZERO for the exam. Any subsequent cheating will result in a ZERO for the course and possible suspension from the College.

Course Contents:

Chapter 1 Accounting and the Business Environment
Chapter 2 Recording Business Transactions
Chapter 3 The Adjusting Process
Chapter 4 Completing the Accounting Cycle
Chapter 5 Merchandising Operations
Chapter 6 Merchandise Inventory
Chapter 7 Accounting Information Systems
Chapter 8 Internal Control and Cash
Chapter 9 Receivables

Week	Chapter	Exercises	Problems
8/28	1	E1-17, E1-18, E1-21, E1-22	P1-28A, P1-29A, P1-31A
8/29		Office hours 8 to 9 PM	
9/4	2	E2-16, E2-17, E2-18, E2-19, E2-20, E2-26	P2-31A, P2-32A
9/6		Office hours 8 to 9 PM	
9/11	3	E3-14, E3-17, E3-19, E3-20, E3-21	P3-32A, P3-33A
9/17		Office hours 8 to 9 PM	
9/18	3	Exam #1 Chapters 1 & 2 Exam open from 9/21 to 9/24	
9/25		E4-13, E4-14, E4-15, E4-16, E4-20	P4-25A, P4-26A,
9/27		Office hours 8 to 9 PM	
10/8		Exam #2 Chapters 3 & 4 Exam open from 10/11 to 10/14	
10/9		Office hours 8 to 9 PM	
10/9	5	E5-14, E5-17, E5-19 E5B-1 (Page)	P5-28A, P5-29A P5B-1 (Page)
10/16	5-6		
10/18		Office hours 8 to 9 PM	
10/23	6	E6-14, E6-15, E6-16, E6-20, E6-21	P6-28A, P6-29A, P6-30A, P6-33A
10/30	6		
11/6	7	Pages 360 to 364 S7-6, S7-8	
11/8		Office hours 8 to 9 PM	
11/19		Office hours 8 to 9 PM	
11/20	7	Exam #3 Chapters 5, 6 & 7 Open from 11/22 to 11/25	

11/27	8	E8-13, E8-14, E8-16, E8-17, E8-18, E8-19	P8-27A, P8-30A
11/29		Office hours 8 to 9 PM	
12/4	9	E9-15, E9-16, E9-17, E9-20, E9-21	P9-27A, P9-28A, 9-29A
12/6		Office hours 8 to 9 PM	
12/11		Final Exam Open from 12/6 to 12/9	