



Acct. 111, 4 Credits  
Monday/Wednesday –Spring 2007  
Camilla Ross  
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Office: Tasc Center  
Office Hours: By Appointment

**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.

**Instructional Methodology:**

The primary method of instruction will be classroom lecture and problem solving.

**Required Materials:**

Accounting: 6th Edition. Horngren, Harrison, Bamber, Pearson Prentice-Hall, 2005  
ISBN 0-13-145619-9  
Working Papers  
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.

A student who is late on an exam day will NOT be admitted to the exam room once any student has completed the exam. Please exhibit classroom etiquette and put any electronic paging devices or cell phones in the off or silent mode.

### **Attendance Policy:**

This course is designed such that students will benefit not only from the text but also from class attendance and participation. You are therefore, expected to attend class regularly. If you are late for class or if you must leave early, please take a seat near the door.

### **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

<b>Week</b>	<b>Chapter</b>	<b>Exercises</b>	<b>Problems</b>
1/22	1	E4, E5, E8, E9	P1-1A, P1-2A, P1-4A
1/29	2	E1, E3, E4, E5, E6, E7, E11	P2-2A, P2-3A
2/5	3	E2, E5, E7, E8, E9	P3-3A, P3-5A
2/12	3	Exam #1 Chapters 1 & 2	
2/19		No Class (Monday)	
	4	E1, E2, E3, E4, E8	P4-1A, P4-2A,
2/26	4	Exam #2 Chapters 3 & 4	
3/7	5	<b>Pages 184 to 195, 200 to 205 &amp; 232 to 234</b> E1, E4, E7 E5A-1 (Page 241)	P5-2A, P5-3A P5A-2 (Page 242)
3/12	5-6		
3/19		SPRING BREAK No Class	
3/26	6	E1, E2, E3, E4, E9, E10	P6-1A, P6-2A, P6-3A, P6-4A P6-8A
4/2	6		
4/2	7	Pages 281 to 288 S7-6, S7-8	
4/9	7	Exam #3 Chapters 5, 6 & 7	
4/16	8	E1, E2, E3, E4, E5, E6, E7	P8-3A, P8-6A
4/23	9	E2, E3, E4, E7, E8	P9-3A, P9-4A, 9-5A
4/30		Final Exam Chapters 8 & 9	
5/2		Final Projects Due	
5/7		Final Class	