



ACC 111, 4 Credits
Online – Summer 2010
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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.

Instructional Methodology:

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

Required Materials:

Principles of Financial Accounting: 19th Edition. Wild, Shaw & Chiapetta, McGraw-Hill Irwin, 2009
ISBN 13 9780077303204
Homework Manager Code
Site: http://connect.mcgraw-hill.com/class/a_braza_acc111summer2010
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 four semester exams. You may also utilize the optional Homework Manager assignments. The average of the assignments may be substituted for your lowest exam grade or a missed exam. There are no makeup exams in this course so should you miss an exam you MUST do the Homework Manager assignments.

Optional Homework Manager:

The website address is on your course homepage. Should you choose to do the assignments you will have until the end of the semester to complete the assignments. I strongly urge you not to wait until the end of the semester to do them but to keep up each week. You will have an unlimited number of submissions for each assignment. This approach allows you to practice and get a good grade on the assignments.

Attendance Policy:

Participation in chat rooms is optional. I provide the chat sessions to allow you to ask questions in real time. Please note the dates on page 3. The dates are subject to change with notice. 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 may withdraw from class without the instructor's signature through the tenth week of class. The signature of a faculty member or advisor is required from the beginning of the eleventh week until the end of the thirteenth week. Students who do not withdraw, but stop attending will be assigned an "F" signifying a failing grade.

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 in Business
- Chapter 2 Analyzing and Recording Transactions
- Chapter 3 Adjusting Accounts and Preparing Financial Statements
- Chapter 4 Completing the Accounting Cycle
- Chapter 5 Accounting for Merchandising Operations
- Chapter 6 Inventories and Cost of Sales
- Chapter 8 Cash and Internal Controls
- Chapter 9 Accounting for Receivables

Week	Chapter	Exercises	Problems
6/7	1	E1-4, E1-13, E1-14, E1-15	P1-7A
		E1-12 Open until July 30, 2009 Homework Manager	
6/9		Office hours 7 to 8 PM	
6/14	2	E2-1, E2-4, E2-7	P2-1A
		E2-6 Open until July 30, 2009 Homework Manager	
6/17		Office hours 7 to 8 PM	
		Exam #1 Chapters 1 & 2 Exam Open 6/17 to 6/20	
6/21	3	E3-1, E3-2, E3-6	P3-2A
		E3-3 Open until July 30, 2009 Homework Manager	
6/21		Office hours 7 to 8 PM	
6/28	4	E4-3, E4-5, E4-7	P4-1A, P4-5A
		E4-1 Open until July 30, 2009 Homework Manager	
		Exam #2 Chapters 3 & 4 Exam Open 7/1 to 7/5	
7/6	5	E5-2, E5-13	P5-1A
		E5-1 Open until July 30, 2009 Homework Manager	
7/12		Office hours 7 to 8 PM	
7/12	6	E6-1, E6-13, E6-14	P6-1A
		E6-3 Open until July 30, 2009 Homework Manager	
		Exam #3 Chapters 5 & 6 Exam Open 7/15 to 7/18	
7/19	8	E8-1, E8-3, E8-5, E8-6, E8-10	P8-4A
7/20		Office hours 7 to 8 PM	
7/26	9	E9-5, E9-6, E9-7, E9-12	P9-2A, P9-5A
7/28		Office hours 7 to 8 PM	
		Final Exam Chapters 8 & 9 Exam Open 7/29 to 8/1	