

# THREE RIVERS COMMUNITY COLLEGE

## SYLLABUS FALL 2012

Course & Number: Basic Accounting K 100

Course Title: Basic Accounting Course Credit: 3 Semester hours

Lecturer Telephone Number .....Email

Camilla Ross 860-705-9711 Cross@trcc.commnet.edu

Weather Cancellations: (860) 886-0177 and Blackboard Learn Course Announcements.

Office: Adjunct Offices D205E

Office Hours: **Monday and Wednesday 2:00pm – 3:00pm (By Appointment)**

### COURSE DESCRIPTION AND LEARNING OUTCOMES:

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 Black Board Learn under the Student Course Resources section. There you will also find a companion website to help you in the course. D. Four Exams and a Final exam will be given during the semester. The FINAL is MANDATORY

E. A Research Project will be part of this course. This project must be completed to fulfill the course requirements. Points ~~will be~~ deducted if the due dates are not adhered to. Please see Project Guidelines and Instructions for deduction details.

F. Class participation is an essential part of this course – Attendance will be taken each class. **5 Points** will be deducted for each class missed

**COURSE GRADING POLICY:**

Exam 1	100 Points
Exam 2	100 points
Exam 3	100 points
Exam 4	100 Points
Final Exam 5	100 Pints
Class Participation / Research Project	<u>100 Points</u>
<b>Total required course points</b>	600 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 (600 points X .90) = 540 to 600 course points  
B (600 points X .80) = 480 to 539 course points  
C (600 points X .70) = 420 to 479 course points  
D (600 points X .60) = 360 to 419 course points  
F = 359 or less course points

**REQUIRED MATERIALS:**

Slater, Jeffrey, College Accounting: A Practical Approach, New Jersey: Prentice Hall, 12<sup>th</sup> edition.

Recommended: Business or Pocket Calculator (~~cell phone calculators not permitted~~)

**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. 5 Points will be deducted for each class that is missed. If a student misses 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 success 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.**