



Acct. 111, 4 Credits  
Online – Fall 2009  
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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. The course consists of four lecture hours.

### **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  
Homework Manager Code  
Homework Manager Site: [http://connect.mcgraw-hill.com/class/a\\_braza\\_fall\\_2009\\_online](http://connect.mcgraw-hill.com/class/a_braza_fall_2009_online)  
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 in addition the average of the homework assignments is counted as a semester 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 (Exam 1, 2, 3 or Homework Average) but not the final exam.

### **Homework Manager:**

The website address is on your course homepage. 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. The average of the assignments will count as one semester 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](mailto: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 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

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<b>Week</b>	<b>Chapter</b>	<b>Exercises</b>	<b>Problems</b>
9/1	1	E1-4, E1-13, E1-14, E1-15	P1-7A, 1-8A
		E1-12 Open until December 13, 2009 Homework Manager	
9/2		Office hours 7 to 8 PM	
9/8	2	E2-1, E2-4, E2-7	P2-1A, P2-2A
		E2-6 Open until December 13, 2009 Homework Manager	
9/8		Office hours 7 to 8 PM	
		<b>Exam #1 Chapters 1 &amp; 2 Exam open 9/17 to 9/20</b>	
9/15 9/22	3	E3-1, E3-2, E3-6	P3-2A, P3-3A
		E3-3 Open until December 13, 2009 Homework Manager	
9/23		Office hours 7 to 8 PM	
9/29	4	E4-3, E4-5, E4-7	P4-1A, P4-5A
		E4-1 Open until December 13, 2009 Homework Manager	
10/1		Office hours 7 to 8 PM	
		<b>Exam #2 Chapters 3 &amp; 4 Exam open 10/8 to 10/11</b>	
10/6	5	E5-2, E5-8, E5-13	P5-1A, P5-2
		E5-1 Open until December 13, 2009 Homework Manager	
10/13 10/20	6	E6-1, E6-13, E6-14	P6-1A, P6-2A
		E6-3 Open until December 13, 2009 Homework Manager	
10/19		Office hours 7 to 8 PM	
		<b>Exam #3 Chapters 5 &amp; 6 open 10/29 to 11/1</b>	
10/27	7	To page 273 QS7-1, QS7-4, E7-11	

E7-11 Open until December 13, 2009 Homework Manager

11/3                    8                    E8-1, E8-3, E8-4, E8-5, E8-6, E8-10                    P8-2A, P8-4A  
11/10

E8-8 Open until December 13, 2009 Homework Manager

11/10                    Office hours 7 to 8 PM

11/17                    9                    E9-5, E9-6, E9-7, E9-10, E9-11, E9-12, E9-12                    P9-2A, P9-4A, P9-5A

E9-3 Open until December 13, 2009 Homework Manager

11/19                    Office hours 7 to 8 PM

11/24

12/1                    9                    Continued from homework above

12/8                    Review

12/7                    Office hours 7 to 8 PM

**12/12                    Final Exam Chapters 7, 8 & 9 open 12/12 to 12/15**