**ACCTG. 40—Spring 2012**

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Business 44

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**OBJECTIVES OF THE COURSE:**

1. To define accounting terminology and the role of accountants in the business world.

2. To identify forms of business organization, journals, ledgers, worksheets, and financial statements.

3. To journalize and post elementary accounting transactions using journals and ledgers.

4. To prepare financial statements from accumulated data

5. To compute basic payroll information.

6. To teach the students to use the ten-key office calculator using both speed and correct touch.

**UPON COMPLETION OF THIS COURSE STUDENTS WILL BE ABLE TO:**

1. evaluate and solve elementary accounting problems.

2. analyze accounting transactions, prepare journal entries, post entries into the general ledger, and prepare financial statements..

3. close temporary accounts and prepare a post-closing trial balance.

4. accumulate payroll data and prepare the necessary payroll entries

5. use the ten-key office calculator by touch

**TEXT AND OTHER ITEMS TO BE USED—EACH STUDENT MUST HAVE:**

1. College Accounting, A Practical Approach; Chapters 1 – 12, Slater, Jeffrey, Prentice Hall 11th Edition, 2010.

2. Working Papers applicable to the above textbook.

3. No. 882 scantrons as needed, mechanical pencil, and a calculator (non graphing—note a cell phone is not a substitute calculator and **must** be turned off during class time.)

**METHODOLOGY:**

Accounting is an information and measurement system that identifies, records and communicates relevant information to decision makers. Accounting is the language of business. The ability to understand and use this language is essential in today’s competitive market place regardless of your role. In this class particular emphasis is placed on learning the functions of financial accounting.

Accountants often work in a team setting to solve business problems. In this class homework will be discussed and questions answered in a team setting.

**ASSIGNMENTS:**

1. Chapters should be read before the class discussions.

2. All assignments will be checked at the **BEGINNING** of class for completeness and must be **STAPLED** in the upper left-hand corner in order to receive full credit. **NO credit** will be given to assignments turned in late. If you must be miss class the day an assignment is due, submit it to the instructor early or send it to class with another student.

**ATTENDANCE:**

You need to attend class regularly and participate (points are allocated to this). One point will be deducted for each day missed. Attendance is taken during the first 5 minutes of class**.**

**If you must miss class the day of an exam, make arrangements before that day to take the exam early. There will be no makeup exams. Two exams will be dropped at the end of the semester, making up for missed exams.**

Dropping from this class is **YOUR RESPONSIBILITY,** however under some circumstances the instructor may drop a student who fails to attend class regularly. Failure to drop will result in a grade being issued.

**ACADEMIC HONESTY/INTEGRITY**

Everyone who participates in the educational process at Reedley College is expected to pursue honesty and integrity in all aspects of their academic work. Cases of academic dishonesty are first handled between instructors and students. A student will receive no credit on an assignment, if in the opinion of the instructor the student has cheated (not completed the work based on their own effort, this includes homework assignments).

**GRADING:**

90 -100 A

80 -89 B your total points will be computed

65 -79 C and a grade will be assigned

55 -64 D according to this grade scale.

Below 55 F

10 Key Quiz:

Pts Strokes Per Minute

10 180+ 6 errors

9 130+ 5 errors

8 100+ 4 errors

7 90+ 3 errors

6 80+ 2 errors

5 70+ 1 errors

**\*\*\*\*\*\*DROP DATE IS March 9, 2012\*\*\*\*\*\***

**\*\*\*\*\*\*FINAL EXAM Wednesday, May 16, 2012\*\*\*\*\*\***

If you have a verified need for an academic accommodation, per the Americans with Disabilities Act (ADA) please contact me or **Disabled Students Services at 559-638-0332** as soon as possible.

**A student may be excused for the day for behavior that is disruptive to the class.**

**The instructor reserves the right to modify this syllabus and the attached schedule at his discretion.**