**ACCTG. 40—Spring 14**

**Class: MW Classroom: Business 42**

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**OBJECTIVES OF THE COURSE:**

1. To introduce the students to the basic components of introductory accounting and the role of accountants in the business world.

2. To teach the students how to recognize basic business forms, to journalize and post transactions and prepare general purpose financial statements.

3. To prepare students for further courses in accounting.

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

5. To compute basic payroll information from accounting data.

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

1. define accounting terms and to use them properly.

2. identify and properly use business forms: journals, ledgers, worksheets, and financial statements.

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

4. prepare financial statements from accumulated data.

5. compute basic payroll information.

6. demonstrate the ability to use the ten-key office calculator, emphasizing both speed and accuracy

7. apply his/her understanding of jpurnalizing and posting accounting tranacations in a business environment or in another accounting course.

8. use critical thinking to make financial decisions by comparince and evaluating accounting data in order to prepare required financial statements.

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

1. College Accounting, A Practical Approach; Chapters 1 – 12, Slater, Jeffrey, Prentice Hall 12th Edition, 2012.

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.)

4. Binder paper that is **NON\_SPIRAL, 8 ½ by 11** for class assignments and notes, a calculator (non-graphing – **Note: a cell phone is not a calculator and must be turned off during class**)

 **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.

**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 know you will miss class the day of an exam, make arrangements with the instructor before hand**, there will be no makeup exams.**

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

**POINTS:**

Exams 500 (**2 lowest exams dropped)**

Final 100 (required)(final replaces the 2 lowest exams)

Exercises 61

Problems 126

Project 60

Comprehensive Prob. 50

10 Key Quizzes 64

Homework Folder 20

Class Participation 19

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Total 1000

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**10-KEY GRADING SCALE:**

 Pts Strokes Per Minute

 8 180+ 6 errors

 7 130+ 5 errors

 6 100+ 4 errors

 5 90+ 3 errors

 4 80+ 2 errors

 3 70+ 1 errors

 **\*\*\*\*\*\*\*DROP DATE IS MARCH 14, 2014\*\*\*\*\*\*\*\***

 **\*\*\*\*\*FINAL EXAM 6:00 PM CLASS – MONDAY, MAY 19, 2014 @ 6:00 PM\*\*\*\*\***

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.**

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