

ACCTG. 40--SPRING, 2010

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Business 44

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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, journalize basic transactions, 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.

UPON COMPLETION OF THIS COURSE STUDENTS WILL BE ABLE TO:

1. use appropriate accounting vocabulary to effectively communicate in a business environment or in a higher level accounting course.
2. identify, evaluate, and solve elementary accounting problems in the work place or in another accounting course.
3. apply proper accounting principles to various accounting problems/transactions.
4. apply his/her understanding of journalizing and posting accounting transactions in a business environment or in another accounting course.
5. use critical thinking to make financial decisions by comparing and evaluating accounting data in order to prepare required financial statements.
6. accumulate payroll data in an orderly fashion and from the data, prepare payroll checks.
7. use the ten-key office calculator with correct touch to complete accounting assignments

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

1. McQuaig, Douglas, COLLEGE ACCOUNTING, Chapters 1 – 13, Ninth Edition, Houghton Mifflin Company, 2008.
2. Working Papers applicable to the above textbook.
3. Binder paper that is **NON-SPIRAL, 8 1/2 BY 11** for class assignments and notes, No. 815 quiz strips as needed, 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, there will be a pre quiz for each chapter.
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.

ATTENDANCE:

You need to attend class regularly and participate (points are allocated to this). Attendance is taken during the first 5 minutes of class. 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.

COMPREHENSIVE PROBLEMS:

During the semester, two comprehensive accounting problems will be completed by each student. You may work in teams to complete this assignment.

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
70 -65	C	and a grade will be assigned
64 -55	D	according to this grade scale.
Below 55	F	

Tentative points:

Exams (lowest exam score dropped)	500
Chapter quizzes	60
Exercises/Problems	214
Comprehensive Projects	100
Attendance, participation, homework binder	46
10-Key quizzes	<u>80</u>
Total	1,000

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 12, 2010*******

*******FINAL EXAM 9:00 CLASS WEDNESDAY, May 19 @ 9:00 AM*******

*******FINAL EXAM 2:00 CLASS MONDAY, May 17 @ 2:00 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.