

ACCTG. 40—Fall 13

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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, to journalize and post transactions and prepare general purpose financial statements.
3. 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. 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

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 (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. **NO credit** will be given to assignments turned in late. If you must 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.**

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 grading scale:

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
4	60+ 0 errors

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.

Date	Assignment	Points	Date	Assignment	Points
8/12/2013	Introduction/10 key		10/14/2013	Exam	50
8/13/2013	10-Key exercise 1	10	10/15/2013	7 Read Chapter 7	
8/14/2013	10-Key exercise 2	10	10/16/2013	7 Exercises done in class	2
8/15/2013	10-Key exercise 3	10	10/17/2013	7 P 1,2	6
8/16/2013	10-Key exercise 4	10	10/18/2013	7 P 3,4	6
8/19/2013	10-Key exercise 5	10	10/21/2013	Exam	50
8/20/2013	10-Key exercise 6	10	10/22/2013	8 Read Chapter 8	
8/21/2013	10-Key exercise 7	10	10/23/2013	8 Exercises done in class	2
8/22/2013	10-Key exercise 8	10	10/24/2013	8 P 1,2	6
8/23/2013	1 Read Chapter 1		10/25/2013	8 P 3,4	6
8/26/2013	1 Exercises done in class	2	10/28/2013	Exam	50
8/27/2013	1 P 1,3	6	10/29/2013	9 Read Chapter 9	
8/28/2013	1 P 4,5	6	10/30/2013	9 Exercises done in class	2
8/29/2013	Exam	50	10/31/2013	9 P 1,2	6
8/30/2013	2 Read Chapter 2		11/1/2013	9 P 4	6
9/3/2013	2 Exercises done in class	2	11/4/2013	Exam	50
9/4/2013	2 P 2,3	6	11/5/2013	10 Read Chapter 10	
9/5/2013	2 P 5	6	11/6/2013	10 Exercises done in class	2
9/6/2013	Exam	50	11/7/2013	10 P 2,3	6
9/9/2013	3 Read Chapter 3		11/8/2013	10 P 4	6
9/10/2013	3 Exercises done in class	2	11/12/2013	Exam	50
9/11/2013	3 P 1,2	6	11/13/2013	11 Read Chapter 11	
9/12/2013	3 P 3	6	11/14/2013	11 Exercises done in class	2
9/13/2013	Exam	50	11/15/2013	11 P 1,2	6
9/16/2013	4 Read Chapter 4		11/18/2013	11 P 3,4	6
9/17/2013	4 Exercises done in class	2	11/19/2013	Exam	50
9/18/2013	4 P 1,2	6	11/20/2013	12 Read Chapter 12	
9/19/2013	4 P 3,4	6	11/21/2013	12 Exercises done in class	2
9/20/2013	Exam	50	11/22/2013	12 P 3	6
9/23/2013	5 Read Chapter 5		11/25/2013	12 P 4	8
9/24/2013	5 Exercises done in class	2	11/26/2013	Exam	50
9/25/2013	5 P 1,2	6	11/27/2013	Comprehensive Problem	
9/26/2013	5 P 3	6	12/2/2013	Comprehensive Problem	
9/27/2013	Exam	50	12/3/2013	Comprehensive Problem	20
9/30/2013	Pg 204-212		12/4/2013	Comprehensive Problem	
10/1/2013	Pg 204-212		12/5/2013	Comprehensive Problem	
10/2/2013	Pg 204-212		12/6/2013	Comprehensive Problem	30
10/3/2013	Pg 204-212	25	12/9;11:00	Final required	***
10/4/2013	Pg 212-219			Homework Folder	20
10/7/2013	Pg 212-219	35		Class Participation	20
10/8/2013	6 Read Chapter 6			Subtotal	526
10/9/2013	6 Exercises done in class	2		Total	1000
10/10/2013	6 P 1,2	6			
10/11/2013**	6 P 3,4	6			
		474			

****Last day to drop**

***Final replaces lowest 2 exams

No makeup exams