

Introduction to Bookkeeping

OT-43-55376 (2 units)
Tuesdays/Thursdays

Reedley College / Fall 2019
1:00 p.m.-3:15 p.m.

Instructor: Pam Gilmore

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Class start date: Monday, August 12, 2019

Census date: Saturday, 8/24/19

Office Hours: Monday-Friday, 9-10:00 a.m.

LAST DAY TO DROP: Wednesday, September 11, 2019

Course Description:

Introduction to Bookkeeping prepares an individual to perform day-to-day tasks in support of the financial aspects of an office. Although the entire accounting cycle is not covered in this course, basic accounting functions are practiced such as the use of the general journal and the general ledger. Students will learn and practice recording sales and accounts receivable; purchases and accounts payable; cash receipts and payments; and banking procedures. Payroll procedures are also covered in this course. Ten-key calculators will be utilized throughout the course. ADVISORIES: Mathematics 45 and English 1A or 1AH. (A, CSU)

Course Outcomes:

Upon successful completion of this course, student will be able to:

1. Recognize the terminology of accounting
2. Analyze business transactions
3. Post to the general journal and the general ledger
4. Record sales and purchases; accounts receivable and accounts payable
5. Record cash receipts and payments
6. Understand banking procedures
7. Operate a ten-key calculator by touch

Course Objectives:

In the process of completing this course, students will:

1. Recognize accounting terms
2. Analyze business transactions
3. Use T Accounts
4. Use the general journal and the general ledger
5. Practice accounting for sales and accounts receivable
6. Practice accounting for purchases and accounts payable
7. Practice accounting for cash receipts, cash payments, and banking procedures
8. Complete the payroll process
9. Learn and practice using the ten-key calculator by touch

Course Outline:

1. Accounting: The Language of Business
2. Analyzing Business Transactions (including T Accounts)
3. The General Journal and the General Ledger
4. Accounting for Sales and Accounts Receivable
5. Accounting for Purchases and Accounts Payable
6. Cash Receipts, Cash Payments, and Banking
7. Payroll Computations, Records, and Payment
8. Payroll Taxes, Deposits, and Reports
9. Ten-Key Calculator

Lab Outline:

1. Using T Accounts
2. Posting to the General Journal and General Ledger
3. Posting Sales and Maintaining Accounts Receivable
4. Posting Purchases and Maintaining Accounts Payable
5. Recording Cash Receipts, Cash Payments, and Bank Reconciliation
6. Complete Payroll Procedures
7. Ten-Key Calculator

Textbook: Bookkeeping w/Connect Access (Custom for Reedley College), ISBN 9781307456820, Published by McGraw-Hill, \$100. Textbook and Access code must be acquired by the 4th class meeting (8/22) or the student will be dropped from the course.



ATTENDANCE:

Just as it is expected that employees will be present for all workdays, students are expected to attend all class meetings, be on time, and be in class the entire class session. The only excused absences are those due to a school-related activity or a requirement to appear in court. Calling me to tell me you will be absent does not excuse you but is considered a professional courtesy and will be noted in your attendance record. Students leaving class before the end of class will be recorded as absent. Your classmates and I would greatly appreciate that students in the class take care of any personal needs (i.e., using the restroom, getting a drink, sharpening a pencil) before class begins. If you decide to drop the course, it is your responsibility to make the drop official in the Admissions and Records office or else possibly receive a grade of F.

STUDENTS WILL BE DROPPED FROM THIS COURSE ON THE 3RD CONSECUTIVE ABSENCE OR ON THE 4TH NON-CONSECUTIVE ABSENCE PRIOR TO THE DROP DEADLINE.

HOLIDAYS:

- Labor Day, Monday, September 2

CLASS PARTICIPATION:

Students are required to participate in all class discussions and activities. Participation points are earned in this class. You may not start the homework during class or work on lab assignments during lecture. You may not study for another class, sleep, surf the Internet, or read a book during class. Social networking apps must be turned off during class, not simply minimized. Headphones/ear buds are not to be used during lecture or exams.

TARDIES:

Students are expected to be on time. It is distracting, rude and unfair to fellow classmates and to the instructor when a student is late. Two tardies result in a loss of one participation point.

ASSIGNMENTS:

Assignments are due at the beginning of the next class session unless otherwise announced. Assignments may be hand-written or keyboarded. If hand-writing your assignment, use only one side of a standard-sized (8 ½ x 11) paper. If working papers are assigned, plain paper will not be accepted. Spiral paper will not be accepted for any assignment. Record your name, the assignment description, and the date on each assignment. If the assignment requires more than one page, staple the pages in order at the upper left-hand corner. Keep all assignments neat and orderly. No torn, wrinkled, or soiled assignments will be accepted. If you need another copy of the assignment because your handout or your working paper has

been damaged, you may print one from Canvas. No late assignments will be accepted. Note: Being absent the day assignments are due does not entitle you to turn it in late! Telephone or email me to discuss your specific situation.

HOMEWORK/LAB ASSIGNMENTS:

Homework is assigned daily and is due at the **beginning** of the following class session unless otherwise announced. Place your homework/lab/or working papers on my desk at the beginning of class.

QUIZZES:

Quizzes may be announced. There are no makeup's for missed quizzes. NO EXCEPTIONS! POP quizzes will be given each time a cell phone is activated or a text message is sent or received during class. Cell phones must be out of sight during class. If a cell phone is observed out on your desk or in your lap, a pop quiz will be administered to the entire class.

TESTS:

There are no makeup's for missed tests. If you foresee that you have an unavoidable situation on an upcoming test date, you may arrange to take the test early. No late tests will be allowed. As expected by your employer, you must telephone me to discuss a specific situation. Unlike your employer, I **do** accept and encourage email notifications since I am rarely in my office to receive your phone calls.

FINAL EXAM:

A two-hour comprehensive final exam will be given at the end of the quarter. The date and time of the exam is as follows: Thursday, October 10, 1-3:00 p.m.

GRADING:

- HOMEWORK/LAB ASSIGNMENTS 30%
- PARTICIPATION: 10%
- QUIZZES: 20%
- TESTS: 40%

Percent of Total Points	Grade
90-100	A
80-89	B
70-79	C
60-69	D
0-59	F

Study Groups: I highly recommend that you connect with the other students in the class and form a study group. Trade phone numbers, share study loads, and help one another WITHOUT doing the work FOR others. Study groups always help a person do better. The library has private rooms which can be reserved for study groups.

Tutoring Center: This is the first time this course has been offered so tutors specifically for this course are not available. BUT... tutors from other areas of accounting have all learned the equivalent materials so accounting tutors ARE available. Sign UP in the Tutoring Center (in the Library).

Instructor Help: If you find yourself falling behind or needing help, talk to me!!! Ignoring a situation won't make it go away. The sooner you talk to me, the more likely it is that you will succeed. I have a brand-new office! Come see me!

Time Management:

In order to be successful in a 2-unit class with a lab, it is expected that the student will be engaged in the class 4.5 hours per week inside the classroom and working on the class for at least 9-18 hours per week outside of classroom for 9 weeks. Successful students will schedule their study/homework time exactly like they schedule their class and work schedules. Successful students never say, "I will study sometime this week." They know exactly WHEN they will be studying for each and every class.

ADA

If you have special needs as addressed by the Americans with Disabilities (ADA) act including alternate media requests, please notify your course instructor immediately. Reasonable efforts will be made to accommodate your special needs.

Academic Dishonesty

Students at Reedley College are entitled to the best education that the college can make available to them, and they, their instructors, and their fellow students share the responsibility to ensure that this education is honestly attained. Because cheating, plagiarism, and collusion in dishonest activities erode the integrity of the college, each student is expected to exert an entirely honest effort in all academic endeavors. Academic dishonesty in any form is a very serious offense and will incur serious consequences.

Cheating is the act or attempted act of taking an examination or performing an assigned, evaluated task in a fraudulent or deceptive manner, such as having improper access to answers, in an attempt to gain an unearned academic advantage. Cheating may include, but is not limited to, copying from another's work, supplying one's work to another, giving or receiving copies of examinations without an instructor's permission, using or displaying notes or devices inappropriate to the conditions of the examination, allowing someone other than the officially enrolled student to represent the student, or failing to disclose research results completely.

Plagiarism is a specific form of cheating: the use of another's words or ideas without identifying them as such or giving credit to the source. Plagiarism may include, but is not limited to, failing to provide complete citations and references for all work that draws on the ideas, words, or work of others, failing to identify the contributors to work done in collaboration, submitting duplicate work to be evaluated in different courses without the knowledge and consent of the instructors involved, or failing to observe computer security systems and software copyrights.

Incidents of cheating and plagiarism may result in any of a variety of sanctions and penalties, which may range from a failing grade on a particular examination, paper, project, or assignment in question to a failing grade in the course, at the discretion of the instructor and depending on the severity and frequency of the incidents.

