

**Syllabus**

**College Accounting ACC111**

**Spring 2023**

| **Course Information** |  |
| --- | --- |
| **Course Moniker** | ACC111 |
| **Section** |  |
| **Section Number** |  |
| **Course Delivery Mode** | Face-to-Face |
| **Zoom ID (if applicable)** |  |
| **Class Start Date** | January 4, 2023 |
| **Class End Date** | May 20, 2023 |
| **Days of Week** | M, Tues, W, Thurs, F |
| **Time of Day** | PM |
| **Campus Center**  | CCC Bellevue High School |
| **Room Number** | Mrs. Weber’s Classroom |

| **Instructor Information** |  |
| --- | --- |
| **Instructor** | Tracy Weber |
|  | 563-872-4001 |
|  | tracyweber@bellevue.k12.ia.us |
|  | 1601 State Street, Bellevue, IA 52031 |
|  | 8:00 am to 4:00 pm |

**Course Description**

**Course Description:**

This course serves as an introduction to the accounting cycle, and the structured systems and records used by small businesses and professional offices. The student will learn fundamental accounting concepts and principles that can be used directly in the workplace or as the foundation for further accounting coursework.

**Prerequisites and Co-requisites:**

Basic Math

**Course Goals:**

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

1. Describe the accounting cycle.
2. Record basic transactions in the organization’s accounting system.
3. Prepare basic financial statements.

**Required and Recommended Textbooks, Software, and/or Other Materials**

**Required Textbooks, Software, and/or Other Materials:**

* College Accounting A Career Approach, 13th Edition by Cathy J. Scott (ISBN: 978-1-337-28057-0)

**Teaching Strategies**

**Teaching Strategies:** This course is presented in lecture fashion (didactic) with the use of learning exercises, group discussions, debates, group sharing of personal or clinical experiences (collaborative learning), and an emphasis on case study applications (discovery learning). Instructor created instructional videos accompany each lesson.

**Attendance Expectations**

**Attendance Expectations:** Class attendance is required in all classes and students are expected to plan accordingly, giving classes priority. Students who do not miss more than three classes (MWF 16-week course adjust accordingly) have a higher probability of passing the course successfully.

**Evaluation Methods: Course Assessments, Participation, and Grading Policies**

**Course Assessments:**

Students will be graded 30% on their in class work and homework and 70% on their projects/exams.

**Participation Expectations:** Students are expected to participate in class discussions and in small group activities and in daily class work in general. Class discussions will be evaluated on quality as well as quantity. Students who are passively (e.g. sleeping) or actively (e.g. talking in private discussions) disrupting class may be asked to leave. It is expected that class participants will treat fellow classmates with respect; thus, contentious arguments are to be avoided.

**Grading Policies:** Grades are maintained in the online learning management system (Canvas) for student viewing as the course progresses. The following grading scale will be used:

**Grading Scale:**

| **Grade** | **Score** |
| --- | --- |
| A | 93-100 |
| A- | 90-92 |
| B+ | 87-89 |
| B | 83-86 |
| B- | 80-82 |
| C+ | 77-79 |
| C | 73-76 |
| C- | 70-72 |
| D+ | 67-69 |
| D | 63-66 |
| D- | 60-62 |
| F | 00-59 |

**Proposed Class Schedule**

|  |
| --- |
| *PART I The Accounting Cycle for a Service Business: Analyzing Business Transactions* |
| Chapter | 1 | Asset, Liability, Owner's Equity, Revenue, and Expense Accounts |
|  | 2 | T Accounts, Debits and Credits, Trial Balance, and Financial Statements |
|  | 3 | The General Journal and the General Ledger |
|  | 4 | Adjusting Entries and the Work Sheet |
|  | 5 | Closing Entries and the Post-Closing Trial Balance |
| **EXAM 1** |
| *PART I, Continued* |
| **EXAM 2** |
| *PART II Accounting for Cash and Payroll* |
| Chapter | 6 | Bank Accounts, Cash Funds, and Internal Controls |
|  | 7 | Employee Earnings and Deductions |
|  | 8 | Employer Taxes, Payments, and Reports |
| **EXAM 3** |
| *PART III The Accounting Cycle for a Merchandising Business* |
| Chapter | 9 | Sales and Purchases |
|  | 10 | Cash Receipts and Cash Payments |
|  | 11 | Work Sheet and Adjusting Entries |
|  | 12 | Financial Statements, Closing Entries, and Reversing Entries |
| **EXAM 4** |
| *PART III, Continued* |
| **EXAM 5** |

**Student Make-up Policy, Classroom Behavior and Netiquette, and/or Other Expectations**

**Make-up Policy:**

* Procedure for Late Assignments: Check the lesson plan our Google Classroom and turn in what you missed.
* Procedure for Missed Assessments: Check JMC. If you have a missing assignment, check the date of the assignment, go to that day in the class lesson plans and complete the work.
* Extra Credit: If a students can show evidence they used what they learned in this class outside of the classroom, extra credit will be rewarded.

**Classroom Behavior and Netiquette Expectations:**

* Academic dishonesty will not be tolerated in AOS courses and will result in an automatic grade of F. The instructor has the right to request that students recreate computer-generated assignments and timed writings in her presence to determine authenticity

**Facutly Feedback Commitment to Students**

**Faculty Feedback Commitment:**

* Students can expect to receive immediate feedback on all assignments check throught the GDP website.
* Grades will be update, weekly, at a minimum.

**College Policies**

The Student Handbook is online at [eicc.edu/handbook](http://www.eicc.edu/handbook). Any questions about the handbook should be directed to the Dean of Student Development.

**Academic Integrity:** College deans may initiate disciplinary proceedings against a student accused of Academic Dishonesty. Academic Dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. Academic dishonesty will not be tolerated in any course at this college. Plagiarism and others forms of cheating are examples of such dishonesty and will result in serious consequences. Plagiarism is presenting someone else’s words as your own, whether in writing or in speaking.

**FERPA Information**: Eastern Iowa Community Colleges, in full compliance with the Family Educational Rights and Privacy Act of 1974, shall make educational records available to students upon request. Likewise, in accordance with the law, individually identifiable educational records will not be released to anyone other than authorized individuals without written consent of the student. Students have the right to file complaints with the Family Educational Rights and Privacy Act (FERPA) Office concerning alleged failures by the institution to comply with the act. For more information, visit [eicc.edu/about-eicc/ferpa.aspx](https://www.eicc.edu/about-eicc/ferpa.aspx).

**Student Complaint Policy/Procedures for Capricious Grading:** [eicc.edu/about-eicc/student-handbook/procedures-for-use-in-appealing-allegedly-capricious-semester-grades.aspx](https://www.eicc.edu/about-eicc/student-handbook/procedures-for-use-in-appealing-allegedly-capricious-semester-grades.aspx)

**Resources**

**Disability Services**: CCC is committed to providing access to all students. If you have a disability that may affect your academic performance and are seeking accommodations, it is your responsibility to inform the Disability Resources Coordinator. Please contact Marcia Larson - mlarson@eicc.edu to make an appointment. It is important to request accommodations promptly in order to receive your accommodations in a timely manner. Instructors can only provide accommodations after being presented with a completed EICC Accommodation Form. This service is free and confidential.

**Free Peer Tutoring:** The CCC Success Center offers one-on-one or group tutoring in a variety of subjects. Peer tutors can help you study, discuss difficult material, or answer questions about assignments and homework.

**English Language Acquisition:** For students who primary language is other than English and who believe that receiving academic assistance is necessary for their success, the following resource guidelines are offered:

* Meet with your instructor at the beginning of the course to discuss strategies for success.
* Seek free tutoring by contacting the CCC Success Center (see above).
* Manage your time so you can sufficiently understand the coursework and assignments.

**Family Resources:** Sometimes we need a little extra support - maybe for depression, family problems, or day-to-day stress. Free counseling services are available on campus to all students through a licensed therapist from Family Resources, Inc. Appointments can be made at the Student Center front desk or by calling 563-244-7004.

**Military**: Clinton Community College seeks to provide a learning environment that is welcoming to all students. The veteran’s room is located in room 128 and open during regular library hours. Any active or reserve military who would like to discuss transitioning from the military into the academic environment, please contact Rebecca Geiken. She is available to assist all veterans and their families in accessing programs and services within the college and community to enhance the educational experience. Contact Rebecca Geiken, Military and Veteran Student Affairs Facilitator, at rgeiken@eicc.edu or 563-244-7175.

**Retention Alert:** One of the most efficient and effective ways to improve student success and retention is to identify problems early and take swift action. EICC uses an automated tool that helps students by alerting the appropriate parties, triggering the appropriate response, setting up and tracking an action plan, and monitoring success.

**Campus Communication:** In an effort to keep our students safe and informed in emergency situations, EICC has a system to help alert students, faculty, and staff of school closings and other emergencies. EICCAlert is a free service\* to send text and voice messages and email notifications. Signup for alerts at <https://www.eicc.edu/about-eicc/eiccalert/>. Also, login to EICConnect for daily cancellations, activities, and events.

**Other**

* If you are having trouble with a concept or assignment, please discuss this with your instructor as soon as possible.
* Treat this as you would a job. Make a strong effort to attend all classes, arrive on time, and notify your instructor in advance if you must be absent. Potential employers are interested in knowing your attendance record at school. Being on time will allow you the opportunity to earn up to 16 extra credit points for arriving to class on time.
* Stay organized. Find a place at home to keep your class folders and USB drives organized. Keep in mind that your goal upon graduation is to create a portfolio of your various skills. In addition, you will want to keep all assignments and USBs as verification should a dispute arise as to whether a proper grade was given for an assignment.
* Complete assignments on or before the scheduled due date. Late assignments will be deducted 1 point for each day late beyond the established deadline date.