Tohono O'odham Community College

Course Information	
Course Prefix/Number: ACC 100 Semester: Spring 2017 Class Days/Times:**Tues-Thurs 9am – 10:15am**	Credit Hours: 3 Course Title: Practical Accounting Procedures Room: TBD

Instructor Information:	Phone/Voice Mail: 520-237-2200
Name: Anne Hendricks, CPA, Retired	E-mail: ahendricks@tocc.edu Office location: Classroom Office hours: Before class or by appointment

Course Description:

Introduction to accounting systems for small businesses. Includes the basic accounting cycle, the general journal and general ledger, adjusting entries, and the trial balance; bank accounts, cash funds, and internal control; employee earnings and deductions, accounting for cash and payroll, sales and purchases, cash receipts and cash payments, and introduction to QuickBooks® accounting software and financial statement preparation.

Course Objectives:

During this course students will:
1) Build the groundwork for a career in accounting;
2) Learn the fundamentals of accounting and apply these concepts using QuickBooks® accounting software; and,
3) Identify, classify and record accounting data, resulting in preparation of financial reports.

Student Learning Outcomes (SLOs)

After completion of the course students will be able to:
1) Apply accounting concepts in a work environment and to their personal financial life.
2) Organize financial data into financial reports using computer software, primarily QuickBooks® accounting software.
3) Prepare financial information into reports as a basis for decision making, investors and other stakeholders, and tax reporting.

Course Structure:

The course will introduce students to the accounting concepts through instructor lectures, powerpoint presentations and class discussions. The student will learn through an interactive approach including participation in problem solving. Students should attend all class periods and be prepared by reading assigned class materials and completing assigned homework problems. Be prepared for quizzes on the homework within first ten minutes of class period.

Texts and Materials:

- Class notes and handouts provided by instructor
- A basic calculator is required to complete the homework, quizzes and exams
- **Cell phones can NOT be used as calculators**
- Recommended: Access to personal computer for homework on excel and for QuickBooks examples.

Evaluation and Grading & Assignments:

4 Exams (100 points each)	400 points
Quizzes (5 highest-20pts each)	100 points
Homework	100 points
Total	600 points

Course grades will be assigned as follows:

A – 90% - 100%	540 – 600 points
B – 80% - 89%	480 – 539 points
C – 70% - 79%	420 – 479 points
D – 60% - 69%	360 – 419 points
F – Below 60%	Below 360 points

Policies and expectations:

Course Feedback: Every effort will be made to return assignments for study before scheduled exams. Every effort will be made to return exams at the next scheduled class. Every effort will be made to answer emails and phone messages within 48 hours. Students are encouraged to inquire as to their progress. Student conferences can be held upon appointment.

Workload: Students are expected to spend an average of 9 hours per week attending class sessions, doing assignments, reading and preparing for exams. The standard Carnegie unit of college credit assigns one credit hour for each 15 hours of class time and assumes students spend two to three hours per week working outside the classroom for each hour of classroom instruction. For a three-credit course, this translates to 135 hours per semester or an average of 9 hours per week for a 16-week semester.

Caveats: Every effort will be made to follow the procedures and schedules listed in this syllabus, but they may be changed. The instructor will make every attempt to advise students in advance of any changes.

Attendance: Each session is very important to the student's overall knowledge of the course material. Therefore all students are expected to attend and participate in classes.

Quizzes: There will be approximately 7 quizzes given. Quizzes will usually be given at the beginning of the class period. Therefore it is important for students to ARRIVE to class ON TIME. Make-up quizzes will not be given. The highest 5 quizzes will be counted.

Make-up Exams:
No make-up exams given. If an exam is missed, the optional **cumulative** final can be taken to replace the missing exam.

Final Exam:
Students have the option to take the final cumulative exam to replace the grade of another exam, in order to increase their semester grade.

Extra Credit Opportunities: Extra credit assignments may be available.

This is a TENTATIVE schedule of discussion topics, assignments and exams. The instructor reserves the right to make changes as necessary.

Date		Topic Description	Homework Due	QuickBooks Assignments
T	1/17	Introduction/Ch 1	Syllabus Quiz-take home	
TH	1/19	Ch 1 - Continued	Study Ch 1 notes, Q6, P1-1A	
T	1/24	Ch 2 – T accounts, debits, credits	Study Ch 2 notes, Ch 2, Q2	
TH	1/26	Ch 2 – Continued	P2-4A, P2-5A	
T	1/31	Ch 3 – General Journal	Study Ch 3 notes, Q7	
TH	2/2	Ch 3 – Continued	P3-3A, P3-5A	
T	2/7	Review Ch 1,2	Exam 1 Review Sheet	
TH	2/9	EXAM 1: Ch 1 & 2		
T	2/14	Ch 4 – Adjusting Entries	Study Ch 4 notes, Q6	
TH	2/16	Ch 4 – Continued	P4-2A, P4-4A	
T	2/21	NO CLASS - (Special Assignment)		
TH	2/23	Ch 5 - Cash vs. Accrual	Study Ch 5 notes, Q8	
T	2/28	Ch 5 - Continued and Review for Exam	P5-4A	
TH	3/2	EXAM 2: Ch 3, 4 & 5		
T	3/7	Ch 6 – Bank Accounts/Internal Controls	Study Ch 6 notes, Q4	
TH	3/9	Ch 6 - Continued	P6-1A, P6-2A, P6-4A	
		March 13 – 17 SPRING BREAK – NO CLASSES		
T	3/21	Ch 7 – Employee Earnings	Study Ch 7 notes, Q6 and Q7	
TH	3/23	Ch 7 - Continued	E7-1, E7-3, P7-1A, P7-2A	
T	3/28	Ch 8 – Employer Reports	Study Ch 8 notes, Q4	
TH	3/30	Ch 8 – Continued	P8-3A	
T	4/4	Ch 8 – Continued	P8-4A	
TH	4/6	EXAM 3: Ch 6,7 & 8	Exam 3 Review Sheet	
T	4/11	Ch 9 – Sales and Purchases	Study Ch 9 notes, Q12	
TH	4/13	Ch 9 - Continued	P9-1A	
T	4/18	Ch 9 – Continued	P9-2A	
TH	4/20	Ch 10 – Cash Receipts and Payments	Study Ch 10 notes, Q3	
T	4/25	Ch 10 – Continued	P10-1A, P10-3B	
TH	4/27	Ch 10 - Continued	Cash Collection Report	
T	5/2	Exam 4-Take home	Exam 4 Review Sheet	
TH	5/4	Grade Exam 4 in class		
T	5/9	Comprehensive Final-Optional		

Homework is due at the end of each class period. The student can turn in late homework two times during the semester, however all exercises and problems assigned for that day must be turned in on the next instruction day.

DISCLAIMER: This syllabus is designed to evolve and change throughout the semester based on class progress and interests. You will be notified of any changes as they occur.

ACC 100 SYLLABUS

Acknowledgment of Receipt of Syllabus

Please sign and return the following acknowledgment to me in class

Use an X in the following:

_____   I have received my **ACC 100** syllabus (including course objectives, policies, requirements and schedule) and have read and understood all the materials.

SELECT ONE OF THE FOLLOWING

_____   I have no objection to receiving a call or email from the instructor at the
          number and/or email address listed below for academic reasons.
                              -- OR --

_____   I prefer that the instructor NOT call or contact me by phone or email anytime
during the semester.

My reasons for taking this course: (for example, required for my major/degree, I love accounting and can't get enough of it, etc.)

Name_____ Phone _____

Email Address (use only TOCC email address):
_____

Signature_____ Date_____