



Syllabus: **ACC 100 Practical Accounting Procedures**

Tohono O'odham Community College

Course Information

Course Prefix/Number: ACC 100

Semester: Fall 2016

Class Days/Times: **Mon-Wed**

9:00 - 10:15am

Credit Hours: 3

Course Title: Practical Accounting
Procedures

Room: MB-23

Instructor Information:

Name: Anne Hendricks, CPA, Retired

Phone/Voice Mail: 520-237-2200

E-mail: ahendricks@tocc.edu

Office location: Faculty Room

Office hours: 11:45am-12:45pm

Course Description:

Introduction to accounting systems for small businesses. Includes the basic accounting cycle, the general journal and general ledger, adjusting entries, closing entries and the post-closing 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 chapters 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	<u>100 points</u>
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

Himdag Cultural Component:

Incorporating the Spirit of Himdag, Tohono O'odham culture and traditions, and Tribal sovereignty and self-determination will be encouraged in all class discussions.

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.

ACC 100 Class Calendar/Schedule – FALL 2016

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

<u>Date</u>	<u>Topic Description</u>	<u>Homework Due</u>	<u>QuickBooks/Lab</u> Depending on Availability
M 8/15	Introduction/Ch 1	Syllabus Quiz-take home	
W 8/17	Ch 1 - Continued	Read Ch 1, Q6, P1-1A	
M 8/22	Ch 2 – T accounts, debits, credits	Read Ch 2, Q2	
W 8/24	Ch 2 – Continued	P2-4A, P2-5A	
M 8/29	Ch 3 – General Journal	Read Ch 3, Q7	
W 8/31	Ch 3 – Continued	P3-3A, P3-5A	9:45am – 10:15am
M 9/5	Review Ch 1,2	Exam 1 Review Sheet	
W 9/7	EXAM 1: Ch 1 & 2		
M 9/12	Ch 4 – Adjusting Entries	Read Ch 4, Q6	
W 9/14	Ch 4 – Continued	P4-2A, P4-4A	
M 9/19	Ch 5 – Closing Entries	Read Ch 5, Q8	
W 9/21	Ch 5 – Continued	P5-4A	9:45am – 10:15am
M 9/26	Ch 5 – NO CLASS (Special Assignment)	P5-4A continued	
W 9/28	EXAM 2: Ch 3, 4 & 5		
M 10/3	Ch 6 – Bank Accounts/Internal Controls	Read Ch 6, Q4	
W 10/5	Ch 6 - Continued	P6-1A, P6-2A	9:45am – 10:15am
M 10/10	Ch 6 - Continued	P6-4A	
W 10/12	Ch 6 – Continued	Read Ch 7, Q6 and Q7	
M 10/17	Ch 7 – Employee Earnings	E7-1, E7-3	
W 10/19	Ch 7 - Continued	P7-1A, P7-2A	9:45am – 10:15am
M 10/24	Ch 8 – Employer Reports	Read Ch 8, Q4	
W 10/26	Ch 8 – Continued	P8-3A	
M 10/31	Ch 8 – Continued	P8-4A	
W 11/2	EXAM 3: Ch 6,7 & 8	Exam 3 Review Sheet	
M 11/7	Ch 9 – Sales and Purchases	Read Ch 9, Q12	
W 11/9	Ch 9 Continued	P9-1A	9:45am – 10:15am
M 11/14	Ch 9 – Continued	P9-2A	
W 11/16	Ch 10 – Cash Receipts and Payments	Read Ch 10, Q3	
M 11/21	Ch 10 – Continued	P10-3B	
W 11/23	EXAM 4: 9 & 10	P10-4A	
M 11/28	Exam 4-Take home	Exam 4 Review Sheet	
W 11/30	Grade Exam 4 in class		

M 12/5 Comprehensive Final-Optional

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 _____