



Syllabus:

ACC 100 Practical Accounting Procedures

Tohono O'odham Community College

Course Information

Course Prefix/Number: ACC 100

Semester: Spring 2019

Class Days/Times: **On-line**

Credit Hours: 3

Course Title:
Practical Accounting Procedures

Instructor Information:

Name: Anne Hendricks, CPA, Retired

Phone/Voice Mail: 520-237-2200

E-mail: ahendricks@tocc.edu

Office location: IWK Main Campus

Office hours: 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 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 how to apply these concepts; 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 and learn how to use and understand financial data.
- 3) Prepare financial information into reports as a basis for business decision making, investors and other stakeholders, and tax reporting.

Course Structure:

The course will introduce students to the accounting concepts through instructor powerpoint presentations and discussion questions. The student will learn through an online interactive approach and self-study. Students should stay current with assignments and lessons via Canvas interactive software, assigned class materials and completing assigned homework problems by the deadlines indicated.

Texts and Materials:

- Accounting 101-Calculating Revenues and Profits to Determining Assets and Liabilities; Michele Cagan, CPA
- Class reference sheets, handouts, and forms provided by the instructor or available on-line
- A basic calculator is required to complete the homework, quizzes and exams
- Recommended: Access to personal computer

Evaluation and Grading & Assignments:

Exams	200 points
Quizzes	200 points
Homework/ Assignments	200 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

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 and assignments.

Policies and expectations:

Course Feedback: Every effort will be made to return assignments for study before scheduled exams. Every effort will be made to answer emails and phone messages within 24 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 view and participate in all class modules.

Quizzes: There will be approximately 10 quizzes given. Quizzes and Exams will be available on-line.

Make-up Exams:
No make-up exams given.

Extra Credit Opportunities: Extra credit assignments may be available.

ACC 100 Class Calendar/Schedule – SPRING 2019

<u>Week of</u>	<u>Topic Description</u>	<u>Assignments</u>
Jan. 14, 2019	CHAPTER ONE a. Overview and history	Class #1 powerpoint Read Textbook Ch 1

- b. Language of finance and business
 - c. Users of accounting information
 - d. Terminology
 - e. Accounting rules-Generally Accepted Accounting Principles (GAAP)
- Assignment #1
Quiz #1 – Syllabus info

- Jan. 21, 2019 **CHAPTER TWO**
- a. Bookkeeping vs. accounting
 - b. Accounting career options: tax, forensic, environmental, etc.
- Read Textbook Ch 2
Ch 2 Discussion Q
Ch 2 Quiz #2

- Jan. 28 and Feb. 4, 2019 **CHAPTER THREE**
- a. Understanding chart of accounts
 - b. Business transactions
 - c. Cash vs. accrual accounting
 - d. Debits and Credits/Double entry accounting
 - e. T-accounts for analyzing transactions
 - f. The accounting cycle
 - g. Basic reports: Balance Sheet, Income Statement, Statement of Cash Flows
- Read Textbook Ch 3
Ch 3 powerpt, Part I & II
Assignment: Cheri's
Ch 3 Part I & II Quiz #3
Discussion Question

- Feb. 11, 2019 **CHAPTER FOUR**
- a. The accounting equation and the balance sheet
 - b. Understanding account types and categories
 - c. Assets, liabilities and equity
- Read Textbook Ch 4
Ch 4 powerpoint
Assignment and Question
Ch 4 Quiz #4

- Feb. 18, 2019 **CHAPTER FIVE**
- a. Revenues and expenses
 - b. Inventory and cost of goods sold
 - c. People and payroll
 - d. Depreciation and amortization
- Read Textbook Ch 5
Ch 5 powerpoint
Assignment and Question
Ch 5 Quiz#5

- Feb. 25, 2019 **CHAPTER SIX**
- a. Financial statements
 - b. Interconnection of financial statements
 - c. Tax returns
- Read Textbook Ch 6
Ch 6 powerpoint
Assignment and Question
Ch 6 Quiz #6

- March 4, 2019 **CHAPTER SEVEN**
- a. Using accounting tools: spreadsheets, and accounting software – QuickBooks
- Read Textbook Ch 7
Hands – on Assignment
Ch 7 Quiz #7

PRACTICUM – March 19 through May 2, 2019

Students will incorporate the fundamentals learned during the first 8 weeks of class in a practical application format using accounting forms and procedures.

March 11 – 15 **SPRING BREAK – NO CLASSES**

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 _____