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## Syllabus: **ACC100–PRACTICAL ACCOUNTING**

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### Course Information

Course Prefix/Number: **ACC100**

Semester: **FALL 2019**

Class Days/Times: **ON-LINE**

Credit Hours: **3.0**

Course Title: **Practical Accounting**

### Instructor Information:

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.

### Student Learning Outcomes

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) Describe the characteristics of accounting professionals and outline the types of career opportunities available to those with the appropriate training and credentials in this field.
- 3) Identify and complete basic bookkeeping forms to document and record sales, purchases and payroll transactions.
- 4) Organize financial data into financial reports and learn how to use and understand financial data.

**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	<u>200</u> 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.*

**Attendance and Assignment Policy:**

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. Weekly assignments will be available on-line by the first day of the week (Monday), as indicated on the Class Calendar/Schedule. In most cases, the due date for the assignments will be midnight on Friday.

**Incomplete Policy**

Incomplete (I) grades are not awarded automatically. The student must request an "I" from the instructor who can choose to award an Incomplete only if all three of the following conditions are met:

1. The student must be in compliance with the attendance policy.
2. There must be an unavoidable circumstance that would prohibit the student from completing the course.
3. The student must have completed over 75% of the course requirements with at least a “C” grade.

Incompletes are not a substitute for incomplete work due to frequent absences or poor academic performance. Incomplete grades that are not made up by the end of the ninth week of the following semester will be automatically changed to an F if the agreed upon work, as stipulated on the written form signed by the instructor and the student when the I grade is awarded, is not completed.

### **Instructor Withdrawals**

Students who have missed four consecutive classes (or the equivalent) not submitted any assignments nor taken any quizzes by the 45th day census report, due on [*date of 45<sup>th</sup> day found in Academic Calendar on TOCC website*] are assumed NOT to be participating in the class and may be withdrawn at the faculty member's discretion. [faculty members should be clear in their withdraw policy, if you do not withdraw students please note in appropriate sections].

### **Student Withdrawals**

Students may withdraw from class at any time during the first 2/3 of the semester without instructor permission and without incurring any grade penalty. Please be sure to withdraw yourself by [*withdrawal deadline date found in Academic Calendar on TOCC website*] if you do not expect to complete the class, otherwise you may receive an "F" grade.

### **Special Withdrawal (Y) Grade**

The "Y" grade is an administrative withdrawal given at the instructor's option when no other grade is deemed appropriate. Your instructor must file a form stating the specific rationale for awarding this grade. "Y" grades are discouraged since they often affect students negatively. Your instructor will not award a "Y" grade without a strong reason

### **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.

**Extra Credit Opportunities:** Extra credit assignments may be available.

**Reasonable Disability Accommodations (Americans with Disabilities Act):**

TOCC seeks to provide reasonable accommodations for all qualified individuals with disabilities. The College will comply with all applicable federal, state and local laws, regulations, and guidelines with respect to providing reasonable accommodations as required to provide an equal educational opportunity. It is the student's responsibility to make known to the instructor his or her specific needs in order to determine reasonable accommodations. We will work together in order to develop an Accommodation Plan specifically designed to meet the individual student's requirements.

**Title IX**

Tohono O'odham Community College faculty and all staff are dedicated to creating a safe and supportive campus. Title IX and our school policy prohibit discrimination on the basis of sex- this includes sexual misconduct; harassment, stalking, domestic and dating violence and sexual assault.

Sexual discrimination and sexual violence can undermine students' academic success and quality of life on campus and beyond. We encourage students who have experienced any form of sexual misconduct to talk about their experience and seek the support they need.

Confidential support and academic advocacy can be found with: Student Services

**Academic Integrity:**

Violations of scholastic ethics are considered serious offenses by Tohono O'odham Community College, the Student Services Department, and by your instructor. Students may consult the TOCC Student Handbook sections on student code of conduct, on scholastic ethics and on the grade appeal procedure. Copies are available at Tohono O'odham Community College.

All work done for this class must be your own, or the original work of your group. While you may discuss assignments with other class members, the final written project must clearly be original. You may use work from books and other materials if it is properly cited. Copying from a book without proper reference or from a person under any circumstances will result in an "F" for the assignment, and at the instructor's discretion, possibly an "F" for the course. If you are uncertain about proper citations ask your instructor or the librarian.

**Course Feedback:**

All assignments will be graded and returned to the students promptly, typically within a week after the assignment is closed for handing in. E-mail and phone messages will be returned within two days. A student or the instructor may request a student conference at any time during the semester. Quarterly grade reports will be provided to each student, either in person, by email or via the electronic system of Canvas.

**ACC 100 Class Calendar/Schedule – FALL 2019**

<u>Week of</u>	<u>Topic Description</u>	<u>Assignments</u>
Aug. 19, 2019	<b>CHAPTER ONE</b> a. Overview and history b. Language of finance and business c. Users of accounting information d. Terminology e. Accounting rules-Generally Accepted Accounting Principles (GAAP)	Class #1 powerpoint Read Textbook Ch 1 Assignment #1 Quiz #1 – Syllabus info
Aug. 26, 2019	<b>CHAPTER TWO</b> a. Bookkeeping vs. accounting b. Accounting career options: tax, forensic, environmental, etc.	Read Textbook Ch 2 Ch 2 Discussion Q Ch 2 Quiz #2
Sept 3 and Sept 9, 2019	<b>CHAPTER THREE</b> 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
Sept. 16, 2019	<b>CHAPTER FOUR</b> 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
Sept. 23, 2019	<b>CHAPTER FIVE</b> 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
Oct, 7, 2019	<b>CHAPTER SIX</b> 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
Oct. 14, 2019	<b>CHAPTER SEVEN</b> a. Using accounting tools: spreadsheets, accounting software – QuickBooks	Read Textbook Ch 7 Essay Question Ch 7 Quiz #7
<p align="center">Students will incorporate the fundamentals learned during the first 8 weeks of class in a practical application format using accounting forms and procedures.</p>		
<p><b>March 11 – 15    SPRING BREAK – NO CLASSES</b></p>		

**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.**

**PRACTICUM – October 21 through December 6, 2019**

<b><u>Week of</u></b>	<b><u>Topic Description</u></b>	<b><u>Assignments</u></b> (See Canvas Course Summary for additional assignments & details)
October 21, 2019	<b>CASH AND BANK RECONCILIATION</b>	<b>Bank Reconciliation</b>
October 28, 2019	<b>PETTY CASH AND INTERNAL CONTROLS</b>	<b>Petty Cash Assignment</b>
November 4, 2019	<b>EMPLOYEES AND PAYROLL RECORDS</b>	<b>Employee vs. Independent Contractor Paycheck Calculation</b>
November 11, 2019	<b>EMPLOYER REPORTS &amp; PAYROLL TAXES</b>	<b>Quiz</b>
November 18, 2019	<b>SALES &amp; INVOICES</b>	<b>Invoice Assignment Quiz</b>
November 25, 2019	<b>CASH DISBURSEMENTS &amp; ACCTS PAYABLE</b>	<b>Purchase Order Quiz</b>
December 2, 2019	<b>BUDGETS AND REVIEW</b>	<b>Quiz</b>

**FINAL EXAM DUE DECEMBER 12, 2019**

# ACC 101 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 101** 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 \_\_\_\_\_