

CASPER COLLEGE COURSE SYLLABUS
ACCT 1905-01 Practical Accounting I

Semester/Year: Fall 2015

Lecture Hours: 3L

Lab Hours: 2LB

Credit Hours: 4CR

Class Time: 10:00-10:50 a.m.

Days: MTWTH

Room: BU 125

Instructor's Name: Mark Oxley Office hours: MTTH 9:00-9:50 a.m. and 2:00-3:00 p.m. Fridays By appointment

Instructor's Office: **BU 108**

Office Phone: (307) 268-2414

Email: moxley@caspercollege.edu

Course Description: The fundamentals of accounting and recordkeeping as they apply to business operations including the basic use of Quickbooks, the computation of payroll and taxes, and the preparation of financial statements are included in this course. This course is designed to help students understand the basic principles of bookkeeping and accounting. The course includes the application of accounting principles on the microcomputer. Text materials and problems on the computer should help students gain knowledge needed to keep personal records and to obtain initial employment as a bookkeeper in a small business or as a records clerk in a large business. Basic bookkeeping and accounting principles in this course also provide the foundation needed for advanced work. No credit will be given for ACCT 1905 if the student has previously earned credit in ACCT 2010 or its equivalent.

Statement of Prerequisites: NONE

Goals:

1. Demonstrate effective oral and written communication.
2. Solve problems using critical thinking and creativity.
3. Acquire a working knowledge of double-entry accounting.
4. Learn to prepare financial statements including the Balance Sheet, Income Statement, and Statement of Owner's Equity.
5. Understand basic key areas of bookkeeping, including some payroll and tax information. Obtain an introductory knowledge of QuickBooks Pro 2015 software.

Outcomes:

1. Students will demonstrate effective oral and written communication by appropriate classroom participation and e-mails.
2. Students will solve problems using critical thinking and creativity as they solve accounting problems and work through QuickBooks scenarios.
3. Students will make double entry journal entries by successful completion of homework, quizzes and tests at a 70% or above.
4. Students will prepare the Balance Sheet, Income Statement and Statement of Owner's Equity by successful completion of homework, quizzes and tests at a 70% or better.
5. Students will be able to perform basic key areas of bookkeeping, including some payroll information, tax and QuickBooks Pro 2014 by successful completion of homework, quizzes and tests at a 70% or better.

Methodology: The students in this class will gain the knowledge of the material by text reading, participating in class lectures, online quizzes and in class exams. They will be assessed using online homework, quizzes and in-class exams. This course will consist of two parts contained in the selected materials for ACCT 1905 Practical Accounting Casper College. We will be covering accounting theory in chapters 1 through 11 and Quickbooks in the second part of the book, chapters 1-5, and appendixes A, B and D.

Instructions for

Part 1: College Accounting Chapters 1-11

Chapter readings: MUST be done before each chapter to allow for proper participation in class lectures.

Downloads of PowerPoint presentations, Narrated slides, practice quizzes and other resources are also available for each chapter using the College Accounting Textbook link in Moodle (<http://www.mhhe.com/price14e>).

Homework: Homework for each chapter will be made available in McGraw Hill Connect for purposes of preparing for Chapter Quizzes and tests. You will need to go online at

<http://connect.mheducation.com/class/m-oxley-acct-1905--01--fa-2015>

Follow the instructions and self-register for the class using the code provided with your textbook. Once you have registered and entered into the course, you will find three groups, Graded Homework, Practice Homework and Graded Quizzes. You can do the practice homework if you want and as many times as you want. The Graded assignment for each chapter can only be attempted **1 Time**, but you can check your answers up to 3 times as you

go, so do not submit until you are correct. Each graded homework assignment is worth approximately 15 points. **Quizzes:** Quizzes for each chapter can also be found in McGraw Hill Connect. You will be allowed three attempts for each quiz and your highest score will be recorded. Each time you take a quiz you will be given different questions relating to the chapter. They are all multiple choice type questions and are worth on the average 10 points each.

Exams: There will be a **100 point Exam in class** on every two or three chapters (the last exam will cover chapters 9-11). There is a 30 minute time limit on the exams and **NO MAKE-UP Exams** will be allowed. In total there are 5 exams over the 11 chapters we will cover in College Accounting theory. There is also a comprehensive take home final in Connect worth 100 points. One missed exam OR your lowest exam will be dropped.

Instructions for

Part 2: Computer Accounting Essentials with QuickBooks Pro 2015

Work through the Five Chapters in the Computer Accounting essentials with Quickbooks Pro 2014 Text and submit assignments for each chapter as directed under each Topic as posted in Moodle.

Your feedback is valuable as the instructor uses course evaluations in determining course methodology.

Evaluation Criteria:

Graded Component	Points Available	Approx% of Final Grade for the Course
<i>College Accounting:</i>		
Attendance	78	7.8%
Chapter Homework (15pts ea)	165	16.5%
Chapter Quizzes (10pts ea)	110	11%
Chapter Tests(5 X 100pts ea.& Drop 1)	400	40%
Comprehensive Final	100	10%
<i>QuickBooks Pro 2013</i>		
Chapter Quizzes (12pts ea.)	60	6%
Chapter Exercises	87	8.7%
Total Points	1,000	100%

Your final grade will be calculated by dividing the total points you have accumulated by the total available (1,000) and awarded a grade according to the following schedule. I will not round % grades up so a 69.65 equals a D, NOT a C etc.. If you have concerns about grading during the semester please let me know. However, at the end of the semester the points must be there for your desired grade.

Grade	Percent
A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	< 60%

Required Text, Reading, and Materials: Selected materials for ACCT 1905 Practical Accounting, Casper College. Available at the Casper College Bookstore.

Casper College may collect samples of student work demonstrating achievement of the above outcomes. Any personally identifying information will be removed from student work.

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: Thursday, November 12th, 2015.

Student Rights and Responsibilities: Please refer to the Casper College Student Conduct and Judicial Code for information concerning your rights and responsibilities as a Casper College Student.

In addition, the student is responsible for

☐ Backing up every piece of work you do on disk, and making a hard copy. If you experience computer difficulties, you are responsible for solving your own technical problems. Help can be found through the Distance Education office (307-268-2250). Heavy internet use occurs during the evening hours of 8-10pm. You might want to consider logging on at other times if possible.

☐ Computers do crash. This is not a legitimate excuse to miss an assignment or quiz. It is your responsibility to notify me by phone at any time at 307-268-2414. Please leave a message if I am not available. The assignments will be due as specified on the calendar. All projects are to be submitted on time and in proper form. No late work will be accepted. All graded material must be saved in case the instructor loses the grades on the computer.

E Mail Procedures

General e mail: I also expect you to follow rules of common courtesy in all your e-mail messages. If I deem any of them to be inappropriate or offensive, I will forward the message to the Online administrator and appropriate action will be taken, not excluding expulsion from the course. You should use the email in Moodle to contact the instructor unless it is an emergency, then you can use the email address: moxley@caspercollege.edu.

Chain of Command: If you have any problems with this class, you should first contact the instructor in order to solve the problem. If you are not satisfied with the solution offered by the instructor, you should then take your problem through the appropriate chain of command starting with the department head, then the School of Business and Industry Dean, and lastly the Vice President for academic affairs.

Academic Dishonesty - Cheating & Plagiarism: Casper College demands intellectual honesty. Proven plagiarism or any form of dishonesty associated with the academic process can result in the offender failing the course in which the offense was committed or expulsion from school. See the Casper College Student Code of Conduct.

ADA Accommodations Policy: It is the policy of Casper College to provide appropriate accommodations to any student with a documented disability. If you have a need for accommodation in this course, please make an appointment to see Brent Heuer, Accommodative Services Counselor, Gateway Building, Room 334, (307) 268-2557, bheuer@caspercollege.edu. The Disability Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

We have 16 weeks to complete 16 chapters and Appendixes A, B and D for Quickbooks. Plan on working through about a chapter a week. Following is a table with the chapters and topics we will be covering:

Week Beginning	Chapter	Topic
August 24 th and August 31 st	CHs 1 and 2	1- Accounting: The Language of Business 2 – Analyzing Business Transactions
September 8 th and September 14 th (September 7 th is Labor Day)	3 & 4	3 – Analyzing Business Transactions Using T Accounts 4 – The General Journal and the General Ledger
September 21 st and September 28 th . Connect Comprehensive Final 9-21-15 to 10-8-15	5 & 6	5 – Adjustments and the Worksheet 6 – Closing Entries and the Postclosing Trial Balance.
October 5 th and October 12 th	7 & 8	7 – Accounting for Sales and Accounts Receivable 8 – Accounting for Purchases and Accounts Payable
October 19 th , October 26 th and November 2 nd (November 6 th is advising day)	9, 10 and 11	9 – Cash Receipts, Cash Payments and Banking Procedures 10 – Payroll Computations, Records and Payment 11 – Payroll Taxes, Deposits and Reports
November 9 th through December 15 th	Quickbooks (CHs 1-5) and Appendixes A, B and D	