

CASPER COLLEGE COURSE SYLLABUS
ACCT 2010-01 Principles of Accounting I

Semester/Year: Fall 2015

Lecture Hours: 4

Lab Hours: 0

Credit Hours: 4

Class Time: 8:00-8:50 AM

Days: M,T,W,TH

Room: BU 125

Instructor's Name: Gary Becker – Office BU 209

Instructor's Contact Information: Office Phone: 268-2242 Email: gbecker@caspercollege.edu

Office Hours: 9:00 -11:00 AM – M-Th & 1:00 -2:00PM M, T, Th & By Appointment

Course Description: This course examines the fundamental concepts and procedures used in the preparation of the basic financial statements of business entities. It covers generally accepted accounting principles, accounting terminology, the usefulness of financial statements and the role that judgment plays in accounting.

Statement of Prerequisites: A “C” or better in ACCT0900, ACCT1905 or Math 0930, or an ACT Math score of 23 or better or an appropriate COMPASS exam score within the past year.

Goal: Students should have a working knowledge of the basic accounting cycle, and know proper treatment and placement of the various accounts included in the financial statements of an entity.

Specific goal: To prepare the student for Accounting II.

Outcomes:

1. Solve problems using critical thinking and creativity
2. Use quantitative analytical skills to evaluate and process numerical data

Course Objectives:

1. Students will actively and effectively participate in classroom discussion and any written activities.
2. Students will be able to prepare and analyze the basic financial statements.
3. Students will be able to analyze business transactions and determine the correct amounts to be recorded as well as what accounts should be debited or credited in the financial records.
4. Students will perform at a minimum of a 70% average on homework, quizzes, exams and projects to demonstrate these abilities.

Methodology: This course will use an “Active Learning” process with student participation individually and part of a Team. Class attendance and participation is expected and required. Discussions, illustrations and extensive problem solving will also be utilized. We will attempt to cover one chapter a week.

There will be something due in this class about every day, so you should allow 1-2 hours per day for at least 5 days a week to successfully complete this course. This is NOT a class you can do once a week!! If you do not have adequate time I would not advise you taking this class.

Chapter readings: MUST be done ahead of time to allow for proper participation in class discussions, successful results on homework, quizzes and exams.

GRADING SYSTEM:

Grades will be determined by Learn Smart study assignments (LSSA's), homework, quizzes, exams and comprehensive practice set.

NOTE: Final Percentages will be rounded, thus 89.49% = 90% and 89.444 = 89%

Weighting of Homework, quizzes & tests:

The following are tentative point distributions:

Description	Point Breakdown	Points Possible
LSSAs	(12 X 10 points)	120
Homework points	(12 X 20 points)	240
Quizzes	(12 X 10 points)	120
Tests	(12 X 100 points) (less 200 pts. dropped)	1000
Final-comprehensive	(Cannot be dropped)	200
Total points possible		1680

Learn Smart Study Assignments (LSSAs)

There will be 12 LSSAs (one for each chapter). These are found in the McGraw Hill Connect homework assignment area <http://connect.mheducation.com/class/g-becker-fall-2015---acct2010-01> These will be posted with due dates and times that will correspond with class times, so they must be completed before coming to class on that day to receive credit. These will take you approximately 30 minutes to complete and will prepare and test you on the chapter content.

Homework

During the week a chapter is discussed in class, homework will be made available in McGraw Hill Connect for purposes of preparing for Chapter tests. You will need to go online at <http://connect.mheducation.com/class/g-becker-fall-2015---acct2010-01> . 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 LSSAs, Homework assignments, quizzes and Practice for each chapter. You can do the practice problems if you want and as many times as you want, but they are not graded. The Graded assignment for each chapter can be attempted **1 Time**. You can check your work up to **3 Times** as you go, so do not submit your final copy until you are completely correct. Each graded homework assignment is worth 20 points. In addition, you can access powerpoints, practice quizzes and a variety of other publisher resources in the Library of Connect.

Quizzes

For each chapter there will also be quizzes in the McGraw Hill Connect website. You are responsible to take these by the due dates and time. You will be allowed three attempts with your best score being recorded for the chapter. Each Quiz will be worth 10 points.

Tests

Tests will consist of one chapter at a time worth 100 points for each chapter. Tests missed will be recorded with a grade of zero in the grade book. At the end of the semester, up to 2 tests missed will be dropped or, if you have not missed any tests, your lowest 2 tests will be dropped. Dropping tests is in place of make-up tests and all the inconvenience that causes for *everyone* involved. **NO MAKE-UP TESTS** will be allowed unless arrangements are made well in advance with the instructor. Plan accordingly. Avoid missing tests at the beginning of the semester in case you encounter an emergency later on. The dropped tests are intended to address emergency absences for the *entire* semester. If you need to miss more than 2 weeks of school, you will want to consider dropping the course, since the material in each chapter builds on the previous chapters. Tests will normally be taken in class either using online technology or on paper.

Required Text, Readings, and Materials: Financial Accounting Principles Larson,, Wild, Chiappetta 22nd ed., McGraw-Hill Irwin; registration for Connect. **If you do not have the money right away to get these, you can go to the link for Connect and register there. As you go through the registration procedure, you will be given a choice to obtain a 14 day free trial which includes an E-book. If you choose this option you will have full access for that 14 days and at any time you can go in and put your purchased code in. Remember however after 14 days your trial will expire and you will have to buy!!**

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: **November 12, 2015.** **I will NOT sign a drop slip after this date.** No Cell Phone usage in Class. Please turn off during class time.

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.

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 Business & Industry School 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.

Official Means of Communication: Casper College faculty and staff will employ the student's assigned Casper College email account as a primary method of communication. Students are responsible to check their account regularly. This is also, where you will find course evaluation links during course evaluation periods

ADA Accommodations Policy: If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college's Disability Services Counselor located in the Gateway Building, Room 344, (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.

Calendar or course schedule: A separate daily schedule is provided for this class giving a day by day calendar of topics and assignments. This schedule may change as needed, but gives you an outline of when topics are covered and assignments due in order to complete the 12 chapters of this course.