

CASPER COLLEGE COURSE SYLLABUS  
**ACCT 2010-N1 Principles of Accounting I**

Semester/Year: Fall 2015

Lecture Hours: 4

Lab Hours: 0

Credit Hours: 4

Class Time: Online

Days: Online

Room: N/A

Instructor's Name: Gary Becker – Office BU 209

Instructor's Contact Information: Office Phone: 268-2242 Email: [gbecker@caspercollege.edu](mailto:gbecker@caspercollege.edu)

Office Hours: 9:00-11:00 AM – M-F & 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:** placement in DVST 0930 or completion of ACCT 0900 or ACCT 1905

**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 of a sole proprietorship.
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 should have a working knowledge of the basic accounting cycle.
5. Students will perform at a minimum of a 70% average on homework, quizzes, exams and projects to demonstrate these abilities.

**Methodology:** The material for this course will be accessed by text reading along with content provided online which includes online homework, quizzes and tests. Students will need to participate in discussion forums as well. Extensive problem solving will be utilized. **We will attempt to cover approximately one chapters 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 4 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:** You MUST read the text book in order to successfully complete the work in this class successfully!!

## GRADING SYSTEM:

Grades will be determined by Learn Smart study assignments (LSSAs), forums, homework, quizzes, and exams.

**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
Forum Posts	(12 X 5 points)	60
LSSA's	(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
<b>Total points possible</b>		<b>1740</b>

### 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-n1>. These will be posted with due dates and times. They will be due at the beginning of the chapter to give you a quick preview to test your initial understanding. They must be completed by the due date and time to receive credit. These will be credit or no credit. Either you complete them totally and get the credit or not and do not get the credit. These will take you approximately 30 minutes to complete and consist of about 20 questions regarding the chapter.

### Forums (Discussions)

For every chapter you will be required to post at least one but no more than 2 questions that gave you the most difficulty in the LSSA you did for the chapter. You must also respond or add to at least 3 other students' questions. You will be given a maximum of 5 points for each chapter's forum. Be sure and read the Forum Postings Rubric document in the Moodle site for this class.

### Homework

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-n1>. 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 date 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 for each chapter can also be found in McGraw Hill Connect. There will be a **100 point test** on each chapter. Each test is open for at least **1** days after the homework and quizzes are due for the chapter. **Two** tests will be dropped at the end of the semester. If you do not take a test, up to two of those will be dropped otherwise it will be your lowest 2 test scores. **YOU MAY NOT DROP ANY PROCTORED TESTS!** Subsequent tests missed will be recorded with a score of zero in the grade book. Thus **NO MAKE-UP TESTS** will be allowed. Plan accordingly. Avoid missing tests at the beginning of the semester in case you encounter an emergency later on.

**Proctored tests:** Chapter 4, Chapter 8, and the Final Exam MUST be proctored. **YOU MAY NOT DROP ANY PROCTORED TESTS!** Please arrange for a proctor well in advance of test time. You will need to e-mail me the proctor's name email address and phone number so that I can send them the information necessary to proctor the exam. For those close to Casper College, the testing center in the Business Building can be used. The phone number there is (307) 268-3850 and the website for hours is <http://www.caspercollege.edu/testing/index.html> .You will be required to show ID to gain admission to the testing room. Also, you will not be allowed to have any materials other than calculators and pencils with you. If you do not live near Casper College, many libraries are willing to administer proctored exams. If not, a minister, school teacher or other "professional" individual will need to be discussed with me.

**Required Text, Readings, and Materials:** Financial Accounting Principles Larson,, Wild, Chiappetta 22e McGraw-Hill Irwin; registration for Connect and Casper College Moodle website. **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.

**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](mailto: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.