

FORREST COLLEGE
COURSE SYLLABUS

- Course Title: Principles of Accounting I
- Instructor: Linda Reeves
lindareeves@forrestcollege.edu
Home Phone: 864-502-0041; Cell Phone: 229-391-0012
- Date: January 4 – March 24, 2012
Monday & Wednesday – 10:35-12:25 PM
- Course Number: ACC 100/ACC101
- Credit Hours: 45 lecture hours. 4.5 Credit hours awarded upon successful completion of course requirements.
- Text: College Accounting, 12th edition, Price, Haddock, Farina. McGraw-Hill, 2009.
ISBN#: 9780073401669
- Course Description: Covers analysis and recording of business transaction; accounting for sales, purchases, cash disbursements, accounts receivable and accounts payable: includes end-of-fiscal period work, adjustments, financial statements, closing procedures, and payroll accounting.
- Course Objectives: Upon completion of this course, the student will be familiar with the following objectives:
1. Summarize the development of Accounting Principles and relate them to practice;
 2. State the accounting equation and define each element of the equation;
 3. Identify the rules of debit and credit and the normal balance of accounts;
 4. Prepare a chart-of-accounts for a service enterprise;
 5. Record transactions;
 6. Journalize and post adjusting entries and closing entries;
 7. Journalize and post transactions using subsidiary ledgers and special journals;
 8. Calculate and record sales tax liability and record its eventual payment to the government;
 9. Prepare a trial balance, worksheet, and adjusting entries;
 10. Prepare financial statements from a worksheet;
 11. Define a fiscal year and the natural business year;
 12. The use of computers in accounting.
- Course Outline:
- | | |
|-----------|-----------------------------------------------------------------------------|
| Weeks 1-3 | Chapters 1-3; Exam #1 |
| Weeks 4-6 | Chapters 4-6, Exam #2, Begin Mini Practice Set |
| Weeks 7-9 | Chapters 7-9, Start Research Project, Continue Working on Mini Practice Set |
| Week 10 | Exam #3, Work on Research Project & Mini Practice Set |
| Week 11 | Mini Practice Set Due, Research Presentations |
| Week 12 | Final Exam |

Course Outline: Additional Assignment Information
(Cont.)

Research Project Presentation:
Resource information may be gotten from the LIRN Database. You can access LIRN at: <http://www.lirn.net/auth> FJC code is 49155
Additional resource material can be found in periodicals, news releases, business publications, internet articles, etc. Each student will present a 10-15 minute discussion of the subject matter to the class.
The presentation may include a Power Point display, handouts, actual company forms, etc.

Projects must be typed and handed in after the presentation. Must be 3-5 pages in length and include list of references used, minimum of 2 from LIRN Database.

Prerequisite: None

:
Instruction Method: A variety of instruction techniques will be used in these courses. These practices include (but are not limited to) Lectures, LIRN research assignment, Class discussion, Homework, E-mail communications, Exams, etc.

Grading: Basis for determination of the final grade:

| | |
|----------------------|-----|
| Attendance | 5% |
| Notebook | 5% |
| Homework | 10% |
| Research Project | 15% |
| Cumulative Exam #1 | 10% |
| Cumulative Exam #2 | 10% |
| Cumulative Exam #3 | 10% |
| Mini-Practice Set #1 | 20% |
| Final Exam | 15% |

| | | | | |
|----------------|---|---|-----|----------|
| Grading Scale: | A | = | 4.0 | 90-100 |
| | B | = | 3.0 | 80-89 |
| | C | = | 2.0 | 70-79 |
| | D | = | 1.0 | 60-69 |
| | F | = | 0.0 | Below 60 |

- **4 points “A” Student** – This is the exceptional students whose contributions far exceed course requirements on a consistent basis. This student shows a high level of initiative, sound judgment, and excellent decision making. In addition, this student regularly expands activities beyond expected limits and recognizes and capitalizes on additional opportunities to advance himself/herself. This student will normally demonstrate exceptional personal skills in working as a team member and reinforcing collaboration.
- **3 points “B” Student** – This is the student whose contributions consistently exceed job or course requirements. This student will regularly innovate and achieve better than expected quality and quantity

of work. This student quickly assimilates new tasks and consistently works to enhance understanding through superior listening and communication skills.

- **2 points “C” Student** – This student meets expectations and consistently performs all duties and assignments in a fully capable manner, meeting all expected criteria for quality and quantity of work. This student shows good judgment, initiative, and contributes significantly to the overall objectives of the group.
- **1 points “D” Student** – This student is in need of improvement. That is, he or she performs some duties or assignments in a capable manner and meets some objectives. However, much improvement is needed in either quality or quantity of work to achieve higher overall performance.
- **0 points “F” Student** – This student’s work is unacceptable. The student maintains marginal performance in meeting some objectives in quality and quantity of work and appears to lack motivation or ability.

- Attendance: After third unexcused absence, dropping the class will be discussed with the student. Any exception to this policy, because of extenuating circumstances, must have the approval of an academic Program Coordinator. Regular attendance is expected because it is through regular attendance that you will hear and learn from the experience of your instructor as well as from the input (questions, answers, discussions, concerns) of others of the members of your class. You may also “attend” classes (when you are not physically able to be present in class) by communicating with members of your class and finding out from them what class materials you have missed and/or other aspects of what went on in class that you should know about. Let your instructor know that you might be late, or that you’re too ill to come to class. You must be in attendance for your scheduled test dates. You must be in attendance for your scheduled presentation date.
- Make-up work: It is the individual student’s responsibility to find out from one of his/her classmates and/or group members the materials he/she might have missed as a result of having missed a class session. Call your classmates; e-mail them; keep up with them; be responsible for getting the information that you need in order to demonstrate competence in this course.
- Electronic Devices: Please comply with one of the items listed for electronic devices before entering the classroom: (1) turn off your electronic device, (2) put them on “vibrate”, and (3) put on “silent”.

As a professional courtesy do not: (1) take personal calls in class, (2) send text messages, (3) leave class while lectures and class discussions are in progress (exception, Childcare Coordinator informs the student that a child needs their parent).
- Student Conduct: Forrest College will maintain a safe environment free from disrespectful behavior, harassment, and intimidation. Any violation will be reported to the Program Coordinator. Please note “Common Courtesy” in the *Forrest College Student Handbook* for additional information.
- Resources: The College has adequate resources to assist students in researching projects through

The Library & Information Resources Network (LIRN) Virtual Library Collection. Included in LIRN is the InfoTrac OneFile and Reference collection. The Reference library contains 112 titles. OneFile contains all of the Gale publications. There are over 150,000,000 articles, television and radio transcripts, photographs, video and audio clips, encyclopedias, books and reference titles in the collection. Instructors will provide students with appropriate resource links specific to this course within LIRN as well as those provided as instructional support material by the author and publisher of the text.

Academic Dishonesty:

Acts of academic dishonesty takes many forms; the most common of which are cheating and plagiarism. Forrest College follows the procedures listed in the *College Catalog* and *Policies and Procedures Handbook* relating to academic dishonesty. Students are expected to comply with the College's Honor Code. Any form of academic dishonesty will result in a course grade of "F", failure of the course and administrative action.

Grievances Protocol:

Any grievances concerning this course or instructor should first be directed to the instructor of the course. If, in the opinion of the student, the instructor fails to address the student's concern in a satisfactory manner, the student should then contact their program coordinator. If, in the opinion of the student, the program coordinator fails to address the student's concern in a satisfactory manner, the student should then contact the President of the College.

Communication Protocol:

All students, staff, and faculty are required to use their FJC e-mail accounts for all electronic communications within the College.

Changes:

In accordance with the policy of the College, your instructor has the right to change the syllabus in a manner that he/she feels necessary in order to better accomplish the goal(s) of this course.

Statement on Disabilities and Academic Adjustment:

If you have a disability that may interfere with your learning, testing, or assignment completion in this course, you may be eligible to receive an academic adjustment to help provide you with an equal opportunity to participate in and benefit from this course. Please contact Linda Reeves, Career Advisor, who will advise you on appropriate documentation, determine reasonable adjustments, and notify me (your instructor) of any adjustments for which you are eligible. Once you have been approved for an academic adjustment, please discuss with me its appropriate implementation in this course. No one else can be notified of your disability or adjustment without your written consent. This process must be repeated for every semester you are enrolled at Forrest College and wish to receive an adjustment. Academic adjustments are intended to "level the playing field" so that students with disabilities can demonstrate their true abilities in their courses. Changes cannot be made to grades earned before a student has requested an adjustment, so please attend to this early in the semester.

Revision Date: January 4, 2012

FORREST COLLEGE
Student Syllabus Acknowledgement

I, _____ have read the entire course
(Print Name)

syllabus. The course requirements, instructor's policies, grading system, schedule of activities, homework assignments, etc., have been explained to me; and I understand each item along with my obligations and responsibilities as a student in this class.

Phone Number: _____

Alternate Number: _____

Email Address: _____

Alternate Email Address: _____

Student's Signature: _____

Date: _____