

ACCOUNTING 135B
BOOKKEEPING I
MW 11:00 AM - 12:15 PM CED 325
MW 5:30 - 6:45 PM CED 325
SYLLABUS FALL 2010
(TENTATIVE - SUBJECT TO CHANGE)

Instructor: Paul S. Muller, M.Ac.,CPA
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Office Hours: MW 4:30 PM - 5:30 PM
TTH 4:00 PM - 5:30 PM
And by appointment

Prerequisite: None.

Transfer Status: This course does not transfer to UNR or UNLV. It may transfer to other colleges. Consult those colleges for transfer status if you intend to transfer.

Required Materials:

1. Package which includes (1) COLLEGE ACCOUNTING: A CONTEMPORARY APPROACH, Haddock, Price, and Farina, McGraw-Hill Irwin, 2010. (2) Home Depot Annual Report, and (3) Homework Manager Access Code. ISBN 9780078089169.
2. Calculator, Pencil (#2 or darker lead), Eraser, Straight Edge (Optional).

Course Description:

Introduces the basic principles of bookkeeping and applied accounting for a business enterprise with special emphasis on account for sole proprietorships, service and merchandising companies. Includes debits and credits, the accounting cycle, journals, ledgers, bank reconciliations, payroll, and the preparation of simple financial statements.

Purpose of the Course:

1. To introduce the basic principles of double-entry accounting, including journalizing, posting, preparation of a work sheet, and preparation of basic financial statements.
2. To introduce banking and payroll activities.
3. To prepare students for further course work in accounting.
4. To introduce accounting software.

Grading:

Four examinations (100 points each)	400 points
Highest Ten Quizzes (10 points each)	100 points
Homework	70 points
Class Participation	<u>30 points</u>
Total	<u>600 points</u>

Letter grade scale:

A = 558 to 600 points	(93% to 100%)
A- = 540 to 557 points	(90% to 92.9%)
B+ = 522 to 539 points	(87% to 89.9%)
B = 498 to 521 points	(83% to 86.9%)
B- = 480 to 497 points	(80% to 82.9%)
C+ = 462 to 479 points	(77% to 79.9%)
C = 438 to 461 points	(73% to 76.9%)
C- = 420 to 437 points	(70% to 72.9%)
D+ = 402 to 419 points	(67% to 69.9%)
D = 378 to 401 points	(63% to 66.9%)
D- = 360 to 377 points	(60% to 62.9%)
F = 0 to 359 points	(0% to 59.9%)

The instructor reserves the right to lower the above scale but not to increase the above scale.

Examinations:

Four seventy-five minute examinations will be given during the semester worth 100 points each. They will consist of multiple choice questions and problems. The exams may cover all material assigned, whether or not explicitly covered in class. Exams 2 and 4 will also include a Mini Practice Set. Exams must be taken at the time and place announced unless prior arrangements have been made with the instructor. Unexcused absences will result in a grade of zero on the exam.

The instructor will make every attempt to grade the exams expeditiously and review the results with the class during the next class meeting after the exam.

Each student should bring to each exam a calculator, #2 or darker lead pencil, and an eraser.

Academic Integrity and Student Conduct:

Student conduct shall conform to the standards of conduct as set forth in the Western Nevada College Catalog. Cheating in any form or manner shall result in an automatic grade of "F" for the semester.

Class Cancellation Hotline:

The class cancellation hotline is: 445-3030 or toll free (866) 532-5118. Cancelled classes will also be listed on the WNC website at www.wnc.edu/academics/hotline/

Written Assignments (Homework):

Homework should be done online using the McGraw-Hill Irwin Homework Manager System which comes free with a new textbook purchase. If you purchased a used textbook, you may have to purchase the Homework Manager access separately. You will have an access code which allows you to access the Homework Manager website. The system formats all the homework for you and gives you helpful hints as you attempt each problem. It also gives you immediate feedback on whether or not your homework is correct. You will have an unlimited number of attempts.

Homework will be assigned a total of thirteen times during the semester. Each day's assignment will be allocated a score of between 0 and 7 points. HW points will be assigned based on effort so that a student can still receive full credit for homework even if the answers are not correct. Although the maximum points assigned is 91, only a maximum of 70 points will be allowed toward the final grade. Occasionally, Homework Manager will have more or less than 7 points assigned to a particular assignment. Your points earned will be prorated to the 7-point maximum.

The appropriate text chapters should be read carefully and in full before attempting the assignments. Students are expected to work through all of the assigned problems prior to the class period for which they are assigned. Late homework will not be accepted unless prior arrangements have been made with the instructor.

Please note that the textbook offers more exercises and problems at the end of each chapter than will be assigned. The assigned problems are the minimum which should be completed to ensure an understanding of the material. If a student is not fully comfortable with the material after doing the assigned problems, working additional exercises or problems is recommended.

Working homework problems with other students is encouraged, however, each student must be logged in to their own account in order to receive credit.

See the accompanying assignment schedule for homework assigned.

Disability Services:

A student with a disability that needs accommodation should contact the Disability Support Services Office (Bristlecone 103) to arrange for appropriate accommodations.

Tutoring:

The Academic Skills Center, located in the Bristlecone Building Room 330 on the Carson Campus, will have free tutoring available to accounting students. Call 445-4260 or visit the Academic Skills Center on the Carson Campus for more information. Additional reference materials are also available in the WNC Library.

Quizzes:

A total of twelve quizzes will be given during the semester with the highest ten quiz scores being counted, the lowest two quiz scores being dropped. Quizzes will be announced in advance and will count ten points each toward the final grade for a total of one hundred points. No makeup quizzes will be given unless arranged in advance.

The typical quiz (subject to variation) will consist of four True - False questions worth one point each and 3 Problems worth two points each for a total of ten points. Partial credit may be awarded on the problems for computations shown.

Each student should bring to each quiz a calculator, #2 or darker lead pencil, and an eraser.

Attendance, Class Participation, and Cell Phone Policy:**Attendance:**

Attendance will be taken daily. Students can adequately learn the course content only if attending class on a regular basis. The instructor will present material in addition to that found in the textbook. Excessive absences will be unacceptable. No distinction is made between an excused absence and an unexcused absence except on examination days. Attendance will be reflected in the class participation component of the grade.

Class Participation:

Students are encouraged to ask questions and participate in class discussion and may be called upon to answer questions in class. Class participation will count a maximum of 30 points toward the final grade and will include attendance. An appropriate quotation might be:

"The only dumb question is the one that is not asked."

Cell Phones and Other Electronic Devices:

Cell phones and other electronic devices should be turned off when in class. Any use of cell phones or other electronic devices in class may negatively affect the class participation component of the grade.

Dropping the Class:

The last date to drop the class with a full refund is August 29, 2010. The last date to drop the class with a 90% refund is September 3, 2010. The last date to drop the class with a 'W' assigned as a grade is December 10, 2010. It is the student's responsibility to officially withdraw from class. Students who have not officially withdrawn will be assigned the letter grade earned (A through F). "F" grades will be assigned to failing students who do not withdraw from the class.

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ASSIGNMENT SCHEDULE FALL 2010
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<u>Day</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
M	Aug 30	--	Introduction – Syllabus	--
W	Sep 1	1&2	Overview of Accounting	--
M	6		LABOR DAY HOLIDAY	
W	8		Overview of Accounting	E 2.2,2.4,2.5,2.9,2.10, P 2.1A, 2.3A
M	13	3	Double Entry Framework	Chapter 2 Quiz
W	15		Double Entry Framework	E 3.2,3.3,3.4,3.5,3.6,3.7, P 3.1A
M	20		Double Entry Framework	P 3.2A,3.3A,3.4A,3.5A Chapter 3 Quiz Due
W	22		EXAM 1 (Ch 1-3)	
M	27	4	Journalizing & Posting	--
W	29		Journalizing & Posting	E 4.1,4.2,4.3,4.4, P 4.1A,4.2A,4.4A
M	Oct 4	5	Adjustments & Worksheets	Chapter 4 Quiz
W	6		Adjustments & Worksheets	E 5.1,5.2, P 5.1A,5.3A,5.4A
M	11	6	Closing Process	Chapter 5 Quiz
W	13		Closing Process	E 6.1,6.2,6.3,6.4,6.5, P 6.2A,6.3A Chapter 6 Quiz Due
M	18		EXAM 2 (Ch 4-6)	Mini Practice Set 1 Due
W	20	7	Sales and Cash Receipts	--
M	25		Sales and Cash Receipts	E 7.3,7.4,7.5,7.6, P 7.1A,7.2A,7.4A
W	27	8	Purchases & Cash Payments	Chapter 7 Quiz

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<u>Day</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
M	Nov 1		Purchases & Cash Payments	E 8.2,8.3,8.4,8.6, P 8.2A,8.3A,8.4A
W	3	9	Cash	Chapter 8 Quiz
M	8		Cash	E 9.1,9.2,9.3,9.6, P 9.3A,9.4A,9.5A Chapter 9 Quiz
W	10		EXAM 3 (Ch 7-9)	
M	15	10	Payroll Part I	--
W	17		Payroll Part I	E 10.2,10.3,10.4,10.5,10.7 P 10.3A,10.4A
M	22	11	Payroll Part II	Chapter 10 Quiz
W	24		THANKSGIVING HOLIDAY	
M	29		Payroll Part II	E 11.1,11.2,11.3,11.5,11.7 P 11.1A,11.2A
W	Dec 1	12	Adjustments & Worksheets	Chapter 11 Quiz
M	6		Adjustments & Worksheets	E 12.1,12.3,12.4,12.5,12.7 P 12.1A,12.2A
W	8	13	Financial Statements & Closing	Chapter 12 Quiz
M	13		Financial Statements & Closing	E 13.3,13.4,13.5,13.9 Chapter 13 Quiz Due
W	15		EXAM NO. 4 (CH 10 - 13)	Mini Practice Set 2 Due