Course Syllabus

NOTE: This syllabus is subject to change during the semester. Please check this syllabus on a regular basis for any updates.

Department : Business Administration **Course Title** : Principles of Accounting I

Section Name: ACCT_2301_WB

Start Date : End Date :

Modality : ONLINE

Credits : 3

Instructor Information

Name : DeShay Voss

OC Email : dvoss@odessa.edu

OC Phone # : 432-335-6499

Office Hours

Monday- 9:00-10:00 am

11:30-1:00 pm 2:30-3:30

Tuesday- 9:00-9:30 am

11:30-2:30 pm

Wednesday- 9:00-10:00 am

11:30-1:00 pm 4:30-5:30 pm

Thursday- 9:00-9:30 am

Course Description

Introduces terminology, and concepts and procedures used in financial accounting for sole proprietorships. The accounting cycle, including activities requiring students to analyze, record, and summarize data involved in preparation of financial statements, is covered. Other activities build on the accounting cycle as other topics- internal control; cash, payroll, receivables, payables, inventories, long-term assets and financial reporting issues- are studied. Learning activities are designed to allow students to integrate factual learning into problem-solving situations.

Prerequisites/Corequisites

PASSED TASP ENGLISH< READING ANDMATHMATICS

Scans

1, 3, 4, 6, 8, 9

Course Objectives

The purpose of this course is to provide business students with sufficient background in accounting to prepare them for more advanced business and accounting courses.

- A. The course will provide an understanding of the nature and purpose of accounting and the accounting profession. (1,6)
- B. It will provide knowledge and understanding of accounting terminology, the language of business. (1,4,9)
- C. It will provide knowledge of the fundamental accounting equation and the double-entry accounting cycle as the basic mechanism of the accounting system. (4,8,9)
- D. It will demonstrate the accounting for certain specialized types of transaction: merchandising, bad debts, payroll, depreciation, partnerships, and others.(3,4,9)
- E. The course will demonstrate the compilation of the basic financial statement and provide information which illustrates the importance of accounting information to the decision-maker in the business world.
- F. The course will provide an understanding of GAAP and how generally accepted accounting principles are formulated. (1,4,6,8,9)

COURSE REQUIREMENTS:

Students are required to read the assigned materials and prepare for in class discussion.

Preparation of solutions in good form for all assigned problems and exercises.

Intangibles (attitude, attendance, preparation).

Satisfactory performance on examinations.

Required Readings/Materials

The following are *required* readings/materials:

Fundamental Accounting Principles, Wild et.al, 20th Edition

McGraw Hill Connect Access Code

Course Requirements (Lectures, Assignments and Assessments)

Unit	Description	Due Date
Unit One	Chapter 12- Lecture and Computer Generated Assignments Chapter 13- Lecture and Computer Generated	1/21/2001 1/28/2011
	Assignment Exam One	2/04/2011
	Exam One	2/04/2011
Unit Two	Chapter 14- Lecture and	2/11/2011
	Computer Generated	

	Assignments	
	Chapters 15 and 17- Lecture and Computer Generated Assignments	2/18/2011
	Exam Two	2/25/2011
Unit Three	Chapter 23- Lecture and Computer Generated Assignments	3/04/2011
	Chapter 24- Lecture and Computer Generated Assignments	3/11/2011
	Chapter 25- Lecture and Computer Generated Assignments and Exam Three	3/25/2011
Unit Four	Chapter 18- Lecture and Computer Generated Assignments	4/01/2011
	Chapters- 19 and 20- Lecture and Computer Generated Assignments	4/08/2011
!	Exam Four	4/15/2011
Unit Five	Chapter 21- Lecture and Computer Generated Assignments	4/22/2011
	Chapter 22- Lecture and Computer Generated Assignments	4/29/2011
	Exam Five	5/06/2011

Grading Policy

Method	of Eva	luation:
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Test	100
Test	100
Test	100
Test	100
Final	100
Project	200
Homework	130
Pop Quiz	30
Participation	<u>150</u>
Total Points	1110

MAKE UP EXAMS

Make up exams will not be given

LATE WORK

Late work will not be accepted.

Special Needs

Odessa College complies with Section 504 of the Vocational Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. If you have any special needs or issues pertaining to your access to and participation in this or any other class at Odessa College, please feel free to contact me to discuss your concerns. You may also call the Office of Disability services at 432-335-6861 to request assistance and accommodations.

Learning Resource Center (Library)

The Library, known as the <u>Learning Resources Center</u>, provides research assistance via the <u>LRC's catalog (print books, videos, e-books)</u> and <u>databases (journal and magazine articles)</u>. <u>Research guides</u> covering specific subject areas, <u>tutorials</u>, and the <u>"Ask a Librarian"</u> service provide additional help.

Student E-mail

Please access your <u>Odessa College Student E-mail</u>, by following the link to either set up or update your account: http://www.odessa.edu/gmail/. **All assignments or correspondence will be submitted using your Odessa College email.**

Student Portal

Please access your <u>Odessa College Student E-mail</u>, by following the link to either set up or update your account: http://www.odessa.edu/gmail/. **All assignments or correspondence will be submitted using your Odessa College email.**

Technical Support

For Blackboard username and password help and for help accessing your online course availability and student

email account contact the Student Success Center at 432-335-6878 or online at https://www.odessa.edu/dept/ssc/helpdesk form.htm.

Important School Policies

For information regarding student support services, academic dishonesty, disciplinary actions, special accommodations, or student's and instructors' right to academic freedom can be found in the Odessa College Student Handbook.

Students are responsible for checking for changes frequently as this syllabus may be updated often, as needed.