



ACCT 101: Practical Accounting

Syllabus—Fall 2016

Dr. Al Taccone

Welcome to our Practical Accounting class! This course is the first step towards mastering “the language of business.” Success in the class is directly related to attending class, completing assignments, and participating regularly. I look forward to working with you towards a rewarding experience that results in you meeting your personal, professional and educational goals.

Course Description

This course introduces students to the field of accounting. Topics include recordkeeping for sole proprietorships in service and merchandising businesses, end-of-period of adjustments and the worksheet, preparation of financial statements, and the closing process. The course also covers cash receipts, disbursements and control, and payroll while emphasizing practical problems. Students are required to complete a comprehensive manual accounting simulation (practice set).

The course is directed toward students preparing for ACCT 201 and the bookkeeping and accounting certificates.

Course Details

Semester: Fall 2016

Room: OC 4801

Units: 4

Hours: 4 lecture hours

Transfer Credit: CSU and UC

Meetings: Mondays 6:00-7:50 p.m. plus 2 hours online

Section: 1016

Blackboard Site: <https://blackboard.miracosta.edu>

Prerequisites: None

My Accounting Lab (MAL) Register & log-in required for online course components:

www.pearsonmylab.com. Follow student registration instructions on the last page of this syllabus.

Course Objectives and Student Learning Outcomes

The business and accounting programs at MiraCosta College educate, develop and prepare students to successfully meet the multidisciplinary, technological and ethical challenges of a dynamic global business environment. The faculty has identified **three student learning outcomes (SLOs)** that students should be competent in as a result of their studies:

- Complete an accounting cycle for a sole proprietorship according to generally accepted accounting principles (GAAP). **This SLO is assessed via the practice set that is due by October 10, 2016.**
- Generate and record payroll and payroll-related liabilities in accordance with state and federal laws and regulations. **This SLO is assessed via the online exam that is due on November 26, 2016.**
- Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation. **This SLO is assessed via the chapter 6 MAL assignment due on October 22, 2016.**

SLO assessments are noted in the weekly schedule.

Course Objectives:

- Judge the meaning of complex statements and the quality of logical conclusions, calculations, and concept applications.
- Analyze the Annual Report of a major corporation using complete sentences, spelling accounting terms correctly and writing with reasonable clarity.
- Complete a manual accounting simulation (practice set).

Instructor Information

Instructor: Al Taccone, Ph.D.
Dean, Career & Technical Education Office: 4819
Telephone: (760) 795-6807 Office Hours: Mon.-Fri. 8 a.m. – 4:30 p.m.
E-mail: ataccone@miracosta.edu (by appointment only)
Web Page: <http://www.miracosta.edu/home/ataccone/>

E-mail is the best way to communicate with me and you will receive a response within 24 hours of receipt.

Background: B.S., Business Education, Bryant University, M.B.A. Anna Maria College, Ph.D., Walden University.

Course Materials & Required Web Access

Text: Slater, Jeffrey, **College Accounting: A Practical Approach**, 13th edition with **My Accounting Lab (MAL)** Pearson, ISBN: 9780133034431. A copy of the textbook is on reserve at the MCC Library.

You may purchase the textbook or, at minimum, the access to My Accounting Lab that includes e-text. Please be aware that the text will be used for in class problem solving each week.

Course Blackboard Web Site: <https://blackboard.miracosta.edu>. Use Firefox web browser for best results.

My Accounting Lab (MAL): www.pearsonmylab.com. Follow student registration instructions attached to this syllabus and in the "Content" menu of the [Blackboard](#). Use Firefox web browser for best results.

Materials: Three ring binder (suggested), pen, #2 pencil, eraser, ruler, three form 882-E Scantron forms, and basic function calculator (add, subtract, multiply, and divide).

Course Content

Each class meeting will begin with a review of homework assignments followed by presentation of new material in lecture, practice problem solving and class discussion format. **Students should be prepared by reviewing homework solutions** available on the course [Blackboard](#) site prior to class for the purpose of asking questions about homework between classes and at the start of each class. Any assignments that are graded will not have solutions available on the Blackboard site. Excel **working papers** for all practice homework are available at the [Blackboard](#) site "Content" link for this class.

Online quizzes (one per chapters 1-12) are administered through [My Accounting Lab \(MAL\)](#) and consist of objective questions and brief problem solving and are **due by 11 p.m. on Saturdays noted in the weekly schedule**.

Online problem assignments (one per chapters 1-12) are administered through [My Accounting Lab \(MAL\)](#) and are **due by 11 p.m. on Saturdays noted in the weekly schedule**.

Twelve weekly **discussion board** responses (one per chapters 1-12) to a critical thinking question posted to the discussion board on the course [Blackboard site](#) **by 11 p.m. on Saturdays as noted in the weekly schedule**.

Twelve **Try It** assignments in [My Accounting Lab \(MAL\)](#). Try it assignments include guided learning experiences to help you master key chapter objectives and are **due by 11 p.m. on Saturdays noted in the weekly schedule**.

One **practice set** will be open in [My Accounting Lab \(MAL\)](#) on October 10th and is **due on or before 11 p.m. on Sunday, October 30th**.

Three **in class exams** and one **online exam** will be administered on the dates indicated in the weekly schedule and will be consist of objective questions and problem solving based on homework assignments. A review sheet will be posted in the "content" menu in Blackboard at least one week prior to each exam date.

Extra credit opportunities may be offered periodically in class or online. Students must attend and complete extra credit assignments to receive credit.

Course Grading Requirements

1) Exam 1	100
2) Exam 2	100
3) Exam 3	100
4) Online Exam	80
5) Twelve Try It Assignments in MAL @ 5 points each	60
6) Twelve online quizzes in MAL @ 10 points each	120
7) Twelve online problem assignments in MAL @ 10 points each	120
8) Twelve critical thinking discussion board posts @ 5 points each	60
9) One Practice Set in MAL	<u>60</u>
Total Possible Points	800

Total Points and Corresponding Letter Grade:

A = 716-800
B = 636-715
C = 556-635
D = 476-555
F = Below 476

Course Rules and Expectations

Adding and Dropping this Course:

Each student is responsible for adding and/or withdrawing from this course.

The last day to add this course with instructor consent (permission number) is **September 2, 2016**.

The last day to withdraw from this course for no grade is **September 2, 2016**.

The last day to withdraw from the course and receive a grade of "W" is **midnight on Friday, November 18, 2016**.

Attendance Policy:

Attendance is required in this course. **No absences will be excused.**

Attendance is critical to teaching and learning. You will fall behind in acquiring course content and skills if you do not attend every class. Situations can occur, however, that are beyond your control and require you to miss class(es). If you miss a class, make arrangements with a classmate to keep you informed on lecture topics, handouts, and assignments. See course content and grading criteria for online attendance requirements. All material necessary to be successful in this course is not necessarily found in the textbook or Blackboard site. **You must be present to receive credit for attendance, exams, extra credit, quizzes, and assignments. Assignments must be turned in by due dates. No make-ups of any kind will be allowed.** Contact the instructor immediately if extenuating circumstances will prevent you from attending class. **E-mail is the best way to communicate with the instructor.** Instructor will respond to e-mails within 24 hours of receipt. Though instructor may respond on weekends students should not expect responses on weekends. Instructor reserves the right to withdraw students for lack of attendance (missing 2 or more classes in a row) or lack of progress. Should you miss class, you should refer to the class [Blackboard site](#) for class announcements, lecture notes, syllabus, weekly schedule, in class and homework practice exercise and problem solutions, and exam study guides. **Students must be present to earn extra credit offered in class.**

Tardiness:

Classes will begin promptly at 6:00 p.m. Attendance will be taken at the start of each class. Promptness is expected. See course content and grading criteria for online attendance requirements. No make ups due to tardiness allowed.

Assignments:

Completing ALL assignments is critical to success in this course. Completing and understanding all assignments will enhance success on all assessments and future assignments. Please contact instructor via e-mail or at the start of each class with questions on assignments. Excel working papers for all exercises and problems are located in the course Blackboard site. The course Blackboard site also has link to problem solutions to check student work. Homework assignment solutions will be available on the [Blackboard site](#) on the date each chapter is started in class.

Academic Honesty:

All tests and assignments are to be the work of the student. Any exams or assigned work that is turned in by the student for a grade, but, is not the original work of that student will be deemed unacceptable and the student will receive zero points for that work.

College Policies and Services

Verified Disability:

A student with a verified disability may be entitled to appropriate academic accommodations. Please contact the instructor and/or the Disabled Student Program and Services Office at (760) 795-6658 or the office of the ADA Coordinator at (760) 795-6866 by the end of the first week of class.

Tutoring and Academic Support Services (TASC):

TASC offers free tutoring for this, and other courses at the Library and Information HUB. For more information drop by the HUB or call (760) 944-7748 extension 7748.

Library Resources: For Library services and resources information visit www.miracosta.edu/library.

NOTE: Syllabus and attached weekly schedule subject to change at instructor discretion.

Weekly Schedule—Fall 2016

Date	Chapter/Topics	ONLINE REQUIREMENTS in Blackboard and MAL (Graded)	Practice Homework (Not Graded)
Aug. 22	Chapter 1: Accounting Concepts and Procedures (Introduced)	Due 11 p.m. on August 27 <i>(Practice only to learn how to use MAL)</i>	E1B-1, E1B-2 p. 28
Aug. 29	Chapter 1: Accounting Concepts and Procedures (continued)	Due 11 p.m. on September 3	P 1A-3, P1A-4, P1A-5 p. 29 E1B-4, E1B-5 p. 28
Sept. 12	Chapter 2: Debits and Credits: Analyzing and Recording Business Transactions	Due 11 p.m. on September 17	P2A-1, P2A2, P2A-3, P2A-4, P2A-5 pp. 60-62
Sept. 19	Chapter 3: Beginning the Accounting Cycle	Due 11 p.m. on September 24	P3A-1, P3A-2, P3A-3 pp. 99-100
Sept. 26	EXAM #1: Chapters 1, 2, and 3		
Oct. 3	Chapter 4: The Accounting Cycle Continued (adjusting entries)	Due 11 p.m. on October 8	P4A-2, P4A-3, P4A-4 pp. 138-140
Oct. 10	Chapter 5: The Accounting Cycle Completed (closing entries)	Due 11 p.m. on October 15 Practice set open in MAL and due by 11 p.m. on Oct. 30th <i>This is SLO #1 Assessment*</i>	P5A-1, P5A-2 pp. 178-179
Oct. 17	Chapter 6: Banking Procedures and Control of Cash	Due 11 p.m. on October 22 <i>This is SLO #3 Assessment*</i>	P6A-1 p. 233 P6A-2, P6A-3, P6A-4 p. 234
Oct. 24	Exam #2: Chapters 4, 5, and 6	N/A Practice Set due 11 p.m. on Sunday, October 30th	N/A
Oct. 31	Chapter 7: Calculating Payroll Taxes	Due 11 p.m. on November 5	P7A-1, P7A-2, P7A-4 pp. 270-271
Nov. 7	Chapter 8: Recording Payroll and Payroll Taxes Online Exam	Due 11 p.m. on November 12 Online Exam Ch. 7-8 Due in MAL 11 p.m. on Sunday Nov. 20	E8B-4, E8B-8 p. 305
Nov. 14	Chapter 9: Sales and Cash Receipts	Due 11 p.m. on November 19	P9A-2, P9A-3, P9A-4 pp. 342-344
Nov. 21	Chapter 10: Purchases and Cash Payments	Due 11 p.m. on November 26 <i>This is SLO #2 Assessment*</i> Due 11 p.m. on Dec. 5	E10B-8, E10B-9, E10B-10 pp. 384-385 P10A-5 p. 388 P10B-5 p. 391
Nov. 28	Chapter 11: Adjusting Entries for a Merchandising Company	Due 11 p.m. on December 3	E11B-2 p. 427 P11A-1 pp. 428-429 P11B-1 pp. 431-432
Dec. 5	Chapter 12: Completion of the Accounting Cycle for a Merchandising Company	Due by 11 p.m. on December 10	P12A-1, P12A-2 pp. 466-467 P12B-2 p. 471
Dec 12 Exam Week	Exam #3: Chapters 9, 10, 11, 12	N/A	N/A
WEEKLY ONLINE REQUIREMENTS:		Register and log in (see instructions attached to syllabus)	
Discussion Board in Blackboard		https://blackboard.miracosta.edu/	
Try It, Online Problems and Online Quizzes in My Accounting Lab (MAL) due 11 p.m. on Saturdays following Monday meetings as noted in schedule		http://www.pearsonmylabandmastering.com/northamerica/	
Practice Set in MAL due 11 p.m. on Nov. 28 th		http://www.pearsonmylabandmastering.com/northamerica/	
Practice Homework (Not Graded)		E = Exercises P = Problems	

To register for **ACCT 101: Practical Accounting--Fall 2016:**

1. Go to www.pearsonmylabandmastering.com.
2. Under Register, select **Student**.
3. Confirm you have the information needed, then select **OK! Register now**.
4. Enter your instructor's course ID: **taccone24798**, and **Continue**.
5. Enter your existing Pearson account **username** and **password** to **Sign In**.

You have an account if you have used a Pearson product, for example: MyMathLab, MyITLab, MyPsychLab, MySpanishLab or Mastering, such as MasteringBiology.

If you don't have an account, select **Create** and complete the required fields.

6. Select an access option.

Use the access code that came with your textbook or that you purchased separately from the bookstore.

Buy access using a credit card or PayPal account.

If available, get 14 days temporary access. (The link is near the bottom of the screen.)

7. From the confirmation page, select **Go To My Courses**.
8. On the My Courses page, select the course tile **ACCT 101: Practical Accounting--Fall 2016** to start your work.

To sign in later:

1. Go to www.pearsonmylabandmastering.com.
2. Select **Sign In**.
3. Enter your Pearson account **username** and **password**, and **Sign In**.
4. Select the course tile **ACCT 101: Practical Accounting--Fall 2016** to start your work.

To upgrade temporary access to full access:

1. Go to www.pearsonmylabandmastering.com.
2. Select **Sign In**.
3. Enter your Pearson account **username** and **password**, and **Sign In**.
4. Select **Upgrade access** from the course tile **ACCT 101: Practical Accounting--Fall 2016**.
5. Enter an access code or purchase access with a credit card or PayPal account.

For a registration overview, go to www.pearsonmylabandmastering.com/students/get-registered. Scroll down to **Need a little help?** and select a video.