



ACCT 101: Practical Accounting

Syllabus—Spring 2014

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

Directed toward students preparing for ACCT 201 and the bookkeeping and accounting certificates, this course covers record keeping for sole proprietorships in service and trade businesses, including worksheets, adjusting and closing journal entries, payroll, cash reconciliation, and preparation of financial statements. Practical problems are stressed, and students are required to complete an accounting practice set for a company. (Formerly BUS 101.)

Course Details

Semester: Fall 2013

Room: OC 4801

Units: 4

Hours: 4 lecture hours

Transfer Credit: CSU and UC

Meetings: Mondays 5:30-7:50 p.m. plus 1.5 hours online

Section: 1382

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

Prerequisites: None

Connect Accounting Register & Log-In Required for All Online Course Components (see attached instructions):

http://connect.mcgraw-hill.com/class/a_taccone_section_1382--spring_2014

Text Student Web Site: http://highered.mcgraw-hill.com/sites/0078136679/student_view0/

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 outcomes** 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).
- Generate and record payroll and payroll-related liabilities in accordance with state and federal laws and regulations.
- Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation.

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.

Instructor Information

Instructor: Al Taccone, Ph.D.

Dean, Career & Technical Education

Office: 4819

Telephone: (760) 795-6807

Office Hours: M-F 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 48 hours.

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

Course Materials & Required Web Access

Text: Wild, Richardson, and Shaw, College Accounting, 2nd edition with Connect Accounting (Connect plus), McGraw-Hill, ISBN: 9780077956455 or 0077956451. A copy of the textbook is on reserve at the MCC Library.

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

Connect Accounting: http://connect.mcgraw-hill.com/class/a_taccone_section_1382--spring_2014

Text Student Web Site: http://highered.mcgraw-hill.com/sites/0078136679/student_view0/ Accessing the [textbook web site](#) may assist students with mastering course material by reviewing practice quizzes, extensive PowerPoint presentations, and study guides.

Materials: Three ring binder (suggested), pen, #2 pencil, eraser, ruler, two 882-E Scantron forms, and basic function calculator.

Course Content

Each class meeting will begin with a review of homework assignments followed by presentation of new material in lecture 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. **Working papers** for all assignments are available at the [Blackboard site](#) for this class.

Online quizzes (one per chapters 2-13) are administered through Connect Accounting, consist of objective and brief problem solving and are **due by 11 p.m. every Saturday following a class**. Due dates are also noted in the weekly schedule. Chapter 1 online quiz is for practice only.

Connect Accounting online problem assignments (one per chapters 2-13) are **due by 11 p.m. every Saturday following a class**. Due dates are also noted in the weekly schedule. Chapter 1 assignments are for practice only.

NOTE: Instructions for logging in and using Connect Accounting are attached to this syllabus and are available on the main menu of the course [Blackboard site](#). The Connect Accounting URL is also listed in the course materials and web access section of this syllabus and on the course [Blackboard site](#).

One **practice set** will be assigned on March 31 and is due on or before the beginning of class on May 12th. Complete the practice set using working papers and other materials provided in class available on the course [Blackboard site](#).

Twelve weekly **discussion board** responses (one per chapters 2-13) to a critical thinking question posted to the discussion board on the course [Blackboard site](#). Some weeks may have more than one question available. You may respond to either.

Three equally weighted **exams** (midterm, final and one online) will be administered on the dates indicated in the weekly schedule and will consist of objective questions and problem solving based on homework assignments. A **review sheet** will be posted on the [Blackboard site](#) for this course at least one week prior to each exam date.

Course Grading Requirements

1) One midterm exam (in class)	120
2) One final exam (in class)	120
3) One online exam	100
4) Twelve online quizzes @ 10 points each	120
5) Twelve online Connect Accounting problem assignments @ 10 points each	120
6) Twelve Weekly discussion board responses @ 5 points each	60
7) Practice set	<u>60</u>
Total Possible Points	700

Total Points and Corresponding Letter Grade:

A = 627-700
B = 557-626
C = 487-556
D = 417-486
F = Below 417

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 **January 17, 2014**. The last day to withdraw from this course for no grade is **January 17, 2014**. The last day to withdraw from the course and receive a grade of "W" is **April 18, 2014**.

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 48 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 lecture notes, syllabus, outline, sample test questions, quizzes, 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 5:30 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 exams and future assignments. Please contact instructor via e-mail or at the start of each class with questions on assignments. 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. See the weekly schedule for practice set assigned and due dates.

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.

Weekly Schedule—Spring 2014

Date	Chapter/Topic(s)	Online Assignments Due by 11 p.m. Saturdays following class CA = Connect Accounting Problems OLQ = Online Quiz in Connect Accounting DB = Discussion Board OE = Online Exam	
		ONLINE ASSIGNMENTS	FOR PRACTICE (Not Collected)
Jan. 13	Introduction to the Course Chapter 1: Introduction to Accounting	CA: Chapter 1 (practice only) OLQ: Chapter 1 (practice only) DB: Chapter 1 (practice only) Update e-mail address in SURF Due 11 p.m. on 1/18	P1-1A p. 17 P1-1B p. 17 P1-2A p. 17
Jan. 27	Chapter 2: Accounting for Business Transactions	CA: Chapter 2 OLQ: Chapter 2 DB: Chapter 2 Due 11 p.m. on 2/1	P2-3A (parts 1 & 2) p. 39 P2-3A (part 3) p. 39 P2-4A p. 40 P2-3B p. 41
Feb. 3	Chapter 3: Applying Double Entry Accounting	CA: Chapter 3 OLQ: Chapter 3 DB: Chapter 3 Due 11 p.m. on 2/8	P3-1A (parts 1 & 2) p. 66 P3-2A pp. 66-67 P3-3A p. 67
Feb. 10	Chapter 4: Preparing the General Journal General Ledger	CA: Chapter 4 OLQ: Chapter 4 DB: Chapter 4 Due 11 p.m. on 2/15	P4-1A p. 95-96 P4-2A p. 96 P4-3A pp. 96-97 P4-2B p. 98
Feb. 24	Chapter 5: Adjusting Accounts and Preparing Financial Statements	CA: Chapter 5 OLQ: Chapter 5 DB: Chapter 5 Due 11 p.m. on 2/29	P5-1A (part 3) pp. 120-121 P5-1B (part 3) pp. 122-124 P5-2A p. 121
Mar. 3	Chapter 6: Closing Process and Financial Statements	CA: Chapter 6 OLQ: Chapter 6 DB: Chapter 6 Due 11 p.m. 3/8	P6-1A pp. 147-148 P6-2A pp. 148-149
Mar. 10	SPRING BREAK: March 10-16 NO CLASS	None Due	None
Mar. 17	Chapter 7: Fraud, Ethics and Control	CA: Chapter 7 OLQ: Chapter 7 DB: Chapter 7 Due 11 p.m. on 3/22	P7-1A p. 173 P7-2A p. 173
Mar. 24	Midterm Exam: Chapters 1-6		
Mar. 31	Chapter 8: Cash and Cash Controls Practice set assigned and is due at beginning of class on May 12	CA: Chapter 8 OLQ: Chapter 8 DB: Chapter 8 Due 11 p.m. on 4/5	P8-1A p. 196 P8-2A pp. 196-197 P8-4B p. 200
Apr. 7	Chapter 9: Employee Earnings, Deductions and Payroll	CA: Chapter 9 OLQ: Chapter 9 DB: Chapter 9 Due 11 p.m. on 4/12	P9-1A p. 223 P9-2A p. 224 P9-3A (parts 2 & 3) p. 224
Apr. 14	Chapter 10: Employer Payroll Tax Reporting	CA: Chapter 10 OLQ: Chapter 10 DB: Chapter 10 Due 11 p.m. on 4/19	

Apr. 21	Chapter 11: Merchandising Sales and Accounts Receivable ONLINE EXAM: Chapters 7, 8, 9 and 10 In Connect Accounting	CA: Chapter 11 OLQ: Chapter 11 DB: Chapter 11 Due 11 p.m. on 4/26	P11-1A (journal entries only) pp. 278-279 P11-1B (general journal entries only) pp. 280-281 P11-4A p. 279 OE: Chapters 7, 8, 9, & 10 DUE 11 p.m. Sunday 5/27
Apr. 28	Chapter 12: Merchandising Purchases and Accounts Payable	CA: Chapter 12 OLQ: Chapter 12 DB: Chapter 12 Due 11 p.m. on 5/3	P12-1A p. 307 P12-2A p. 307
May 5	Chapter 13: Merchandiser's Adjustments and Trial Balance	CA: Chapter 13 OLQ: Chapter 13 DB: Chapter 13 Due 11 p.m. on 5/10	P13-1A pp. 338-339 P13-1B p. 340
May 12	Chapter 14: Merchandiser's Financial Statements and the Closing Process Practice Set Due at Beginning of Class	CA: Chapter 14 Extra Credit Due 11 p.m. on May 17	P14-2A p. 363 P14-3A pp. 364-365
May 19	Final Exam: Chapters 11, 12, 13, & 14 5 p.m. to 7 p.m. Room 4801		

NOTE: This syllabus and weekly schedule is subject to change at any time at the discretion of the instructor. Students will be notified of any changes in class, by e-mail and/or via the course Blackboard site.



MiraCosta College – CONNECT ACCOUNTING

Student Instructions: Register and Sign In

1. Login to your Blackboard Account, and click on your Accounting Course. Launch Connect by clicking “**Connect Accounting**” on left.* This will take you to the Connect Accounting website for your class section. (*NOTE: Your instructor may have provided you with a direct website link (URL) to the *Connect Accounting* website.)
2. Click “Register”, and then enter your e-mail address
3. If you are a new user, you’ll see two options. Either click to enter your access code
OR
Click to purchase access to Connect online
4. For online purchase, choose either:
Connect, which does not include an eBook
OR
Connect Plus, which includes online access to your eBook
5. Fill out the registration form.
6. Once you see this message, you can access your Connect homepage by clicking on “Go To Connect Now”
7. At your Connect homepage you can access your assignments, study center, grades, and other resources provided by your instructor. Start by clicking any of the assignment titles displayed on the list.

Don’t forget to bookmark the URL!

student registration information

course

ACCT 101

instructor

Al Taccone

section

Section 1382--Spring 2014

online registration instructions

Go to the following web address and click the "register now" button.

http://connect.mcgraw-hill.com/class/a_taccone_section_1382--spring_2014

This is a unique address for
Section 1382--Spring 2014

Having trouble registering?
Get help here: <http://bit.ly/StudentRegistration>