

**ACCT 1110 ~ FINANCIAL ACCOUNTING I
COURSE SYLLABUS
(3 CREDIT HOURS)**

INSTRUCTOR: Dave Alldredge, MBA
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CONSULTATION: M-TH 5:00 – 5:30 PM

PREREQUISITES: None



TEXT: Principles of Financial Accounting 10th Ed. by Weygandt, Kimmel, and Kieso, Wiley Publishing, ISBN: 978-1-118-12381-2, including Wiley Plus Access code

COURSE DESCRIPTION: Financial Accounting I covers the basic structure of accounting. Understanding asset, liability, capital, revenue, and expense accounts for service and merchandising companies. The accounting cycle including inventory; cash; receivables; current liabilities; and special journals are also covered.

COURSE PROCEDURES: This course utilizes various procedures and learning experiences including lecture and class discussion of text materials and solving exercises.

ACCTG LAB: Check answers and receive help for assigned problems in the ACCOUNTING:LAB, (Room BB 211.) **CAUTION: No pens, pencils, or any other media capable of recording information, are allowed near the solutions desk. Violators of this policy will lose their lab privileges.** No food, drinks, or children will be allowed in the Accounting Lab.

HOMEWORK: Homework assignments are an integral part of the learning process for accounting. Departmentally chosen homework problems are assigned for each chapter and are due as scheduled. This course utilizes WileyPLUS as its homework platform. The url for our course this semester is: **<http://edugen.wileyplus.com/edugen/class/cis269690/>**

COURSE**EVALUATION:**

Homework Assignments	20%
Interim Examinations	60%
Final Examination	<u>20%</u>
Total	<u>100%</u>

GRADING:

Course grades are determined by the students' achieved percentage based upon the relative weighting for homework assignments and examinations. Grades are assigned using the following scale:

A	93-100%	B-	80-82.9	D+	67-69.9
A-	90-92.9	C+	77-79.9	D	63-66.9
B+	87-89.9	C	73-76.9	D-	60-62.9
B	83-86.9	C-	70-72.9	E	59.9 or less

EXAMS:

Students who need to take an examination at a time other than the scheduled date will need to make arrangements with the instructor before the scheduled exam. Rescheduled exams are given at the convenience of the instructor. Students who take late tests without making prior arrangements with the instructor are subject to a reduction of up to 25%: or they may not be allowed to take the test at all.

Handwritten notes may be referenced during each interim exam **as directed by the instructor (but no more than one standard sized sheet of paper per exam, including the final exam)**. Neither the text nor homework may be referenced during any examination. Students are expected to work independently while taking exams. Academic dishonesty will be dealt with according to the SLCC Student Code of Conduct. This can be referenced at:

http://www.slcc.edu/policies/docs/Student_Code_of_Conduct.pdf

COURSE LEARNING**OUTCOMES:**

SLCC is committed to fostering and assessing the following student learning outcomes in its programs: substantive in-field knowledge, communication abilities, quantitative literacy abilities, critical thinking abilities, and ability to be civically engaged. To that end, the following learning outcome is to be assessed in this course.

- Perform the steps of the accounting cycle. (SLOA 1.2, assessed using the average score on CP5)

ADA

ACCOMODATIONS: Students desiring accommodations or services under ADA, must contact the Disability Resource Center (DRC). The DRC determines eligibility for and authorizes the provision of these accommodations and services for the college. Please contact the DRC at the Student Center, Suite 244, Redwood Campus, 4600 S. Redwood Rd, 84123. Phone: (801) 957-4659, TTY: 957-4646, Fax: 957-4947 or by email: linda.bennett@slcc.edu.

A NOTE ABOUT RESPONSIBILITY

Your instructor will provide materials for you to read, exercises for you to participate in, and homework assignments for you to complete. Your instructor will lecture, moderate class discussions and evaluate your work. He or she will hold you responsible for developing your understanding and skills relative to the course content. Your instructor will assume that if you are having difficulty in the course, you will make arrangements for a consultation. Instructors will remain available to you for assistance in your understanding of assignment requirements, for clarification of evaluation processes, and for general discussion of your questions and concerns related to the course.

COURSE

OUTLINE:

The following on the next page represents the minimum homework assigned to all students enrolled in this course college-wide. Your instructor may require additional homework.

ACCOUNTING 1110 COURSE OUTLINE

DAY	LECTURE TOPIC	READING ASSIGNMENT	HOMEWORK ASSIGNMENTS
05/14 M	Course Overview Accounting Equation	CH 1 (pg. 2-25)	Online: Ch 1 tutorial due 5/15 5PM Online: Ch 1 HW due 5/15 5PM
05/15 T	Transaction Analysis Trial Balance	CH 2 (pg. 50-74)	Online: Ch 2 tutorial due 5/16 5PM Online: Ch 2 HW due 5/16 5PM
05/16 W	Adjusting Entries	CH 3A (pg. 98-108)	Online: Ch 3A HW due 5/17 5PM
05/17 TH	Adj. Trial Balance Financial Statements	CH 3B (pg. 109-121)	Online: Ch 3 tutorial due 5/20 5PM Online: Ch 3B HW due 5/20 5PM
05/18-21	EXAM 1	CH 1-3	Online: Exam 1 due 5/21 5PM
05/21 M	Closing Entries	CH 4 (pg.152-176)	Online: Ch 4 tutorial due 5/22 5PM Online: Ch 4 HW due 5/22 5PM
05/22 T	Inventory Multi-Step Income Statement	CH 5 (pg. 208-228)	Online: Ch 5 tutorial due 5/23 5PM Online: Ch 5 HW due 5/23 5PM
05/23 W	Inventory Valuation	CH 6 (pg. 260-279)	Online: Ch 6 tutorial due 5/24 5PM Online: Ch 6 HW due 5/24 5PM
05/24 TH	Internal Controls Petty Cash Bank Reconciliations	CH 8 (pg. 360-389)	Online: Ch 8 tutorial due 5/28 5PM Online: Ch 8 HW due 5/28 5PM
05/25-29	EXAM 2	CH 4-6	Online: Exam 2 due 5/29 5PM
05/29 T	Accounts Receivable	CH 9A (pg. 414-425)	Online: Ch 9A HW due 5/30 5PM
05/30 W	Credit Card Sales Notes Receivable	CH 9B (pg. 426-434)	Online: Ch 9 tutorial due 5/31 5PM Online: Ch 9B HW due 5/31 5PM
05/31 TH	Current Liabilities	CH 11 (pg. 508-518)	Online: Ch 11 tutorial due 6/2 5PM Online: Ch 11 HW due 6/2 5PM
06/1-3	EXAM 3	CH 8-9, 11	Online: Exam 3 due 6/3 5PM