CASPER COLLEGE COURSE SYLLABUS
ACCT 2010-01 Principles of Accounting I

Semester/Year: Spring 2018

Lecture Hours: 4  Lab Hours: 0  Credit Hours: 4

Class Time: 10-10:50AM  Days: M-TH  Room: BU 217

Instructor’s Name: Liz Ott

Instructor’s Contact Information: Office Phone: 268-2493-voice mail  Email: lott@caspercollege.edu
                           Office: BU 204  attached

Office Hours: M-Th 11-11:50 AM, T/Th 1-1:50 PM or by appointment

Course Description: This course examines the fundamental concepts and procedures used in the preparation of the basic financial statements of business entities. It covers generally accepted accounting principles, accounting terminology, the usefulness of financial statements and the role that judgment plays in accounting.

Statement of Prerequisites: A “C” or better in ACCT 1000, ACCT 1905 or Math 0930, or an ACT Math score of 23 or better or an appropriate COMPASS exam score within the past year.

Institutional Outcomes:

☐ Demonstrate effective oral and written communication
☐ Use the scientific method
☒ Solve problems using critical thinking and creativity
☐ Demonstrate knowledge of diverse cultures and historical perspectives
☐ Appreciate aesthetic and creative activities
☐ Use appropriate technology and information to conduct research
☐ Describe the value of personal, civic, and social responsibilities
☒ Use quantitative analytical skills to evaluate and process numerical data

Program goals: To give students interested in the field of accounting a fundamental understanding of the language of business (accounting). To prepare them for either an entry level position in the accounting field, or further studies at the four-year level.

Course Goals: To give the student an understanding of the accounting cycle and the terminology used in business and accounting. Students should be prepared to successfully take Accounting Principles II (ACCT2020) when completed

Course Objectives:
1. Understand and use accounting/business terminology
2. Demonstrate the understanding of debit and credit rules by analyzing and recording various business transactions.

Students should be able to take various business transactions through the entire accounting cycle, culminating in the financial statement preparation, closing entries and preparation for the new cycle.
Methodology: This course will be presented through lectures, illustrations, and student participation in discussions. Extensive problem solving will be utilized. We will attempt to cover one chapter a week.

Chapter readings: MUST be done ahead of time to allow for proper participation in class discussions.

In class points: Points will be awarded for correctly answering questions in class. We will be using the CPS system. A handset will be assigned to you for the duration of the class this semester. DO NOT take the handset out of the room. The same handset will be used for all my classes to avoid having students pay for the cost of the handset and online registration. If the handset is lost due to student negligence, that student will be asked to reimburse the division for the cost of the handset. Class attendance, participation quizzes and other in class points will be recorded using the handsets. Students who are tardy will lose points that cannot be made up individually.

Outside of class work website: https://login.cengagebrain.com/course/E-Y84E34NQB5ZFP This website lists all the assignments for each chapter. In addition, other publisher resources can be accessed from this website.

Adaptive Study Plan (ASP): (required for 5 of 12 chapters) This is a tutorial that is available for your use at the homework website. Be sure to complete the quiz on each one to record points. Points are assigned for five (5) of these exercises, while the rest are optional. You will probably want to do the remaining Adaptive Study Plans since they will help you master the information presented, but no points are assigned after you have completed five. Three (3) ASPs should be completed by midterm and will be calculated in your midterm grade. In addition, please note that chapters 1-4 ASPs are only open through midterm. After that you must select your remaining ASPs from the remaining chapters (they get harder). Other tutorials are also available online, but this is free!!!

Homework points: (all 12 chapters required) The homework grade is based on work that is done online. Homework assignments for each chapter are set up at the connect website listed above. The homework closes on the morning of the weekly tests at 10AM. Please note that the deadlines are posted only for the first two chapters. After that, you will need to remember that they are closed on the morning of the test depending on when that happens. Test dates are announced in class.

Quizzes: (all 12 chapters required) During the week a chapter is discussed in class, quizzes will be made available at the connect website for purposes of preparing for unit tests. Your highest quiz from EACH chapter will count toward your grade. All quizzes are worth 10 points each. You will need to go online to the website listed above. Please note that the deadlines are posted only for the first two chapters. After that, you will need to remember that they are closed on the morning of the test depending on when that happens. Test dates are announced in class.

Tests: There will be 50 points on each individual chapter. Tests may consist of one or two chapters at a time, depending on the topics. Tests missed will be recorded with a grade of zero in the grade book. At the end of the semester, if you have not missed more than 100 points worth of tests, the scores of the tests missed will be dropped. If you have not missed any tests, your lowest 100 points of any tests will be dropped (two fifty point or one 100 point test). Dropping tests is in place of make-up tests and all the inconvenience that causes for everyone involved. NO MAKE-UP TESTS will be allowed. Plan accordingly. Avoid missing tests at the beginning of the semester in case you encounter an emergency later on. The dropped test(s) is intended to address emergency absences for the entire semester. Your wanting to drop a low score does not constitute a reason for me to give you a make-up test. If you need to miss more than 2 weeks school, you will want to consider dropping the course, since the material in each chapter builds on the previous chapters.

Miscellaneous: Please turn off cell phones when entering the classrooms and put them where they will not be used during the class period. This includes texting.

Evaluation Criteria:

GRADING:
The grading will be based on total points earned during the semester. The following are tentative point
distributions:

Quizzes (12 X 10 each) 120
Tests (12 X 50 points each less 100 dropped) 500
Homework points (12 X 10) 120
In class chapter points (12X2) 24
Adaptive Study Plans (any 5 tutorials completed X 5) 25
Final-comprehensive (cannot be dropped missing the final will result in an F for the semester) 50
Total points possible 839

To get: you need:
A 755 points
B 671
C 587
D 503
F 502 and under

NOTE: Final totals are not rounded, so the exact points for the cut off must be achieved. Example: 754 points is a very high B, but still a B.

Casper College may collect samples of student work demonstrating achievement of the above outcomes. Any personally identifying information will be removed from student work.


Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 12, 2018.

Student Rights and Responsibilities: Please refer to the Casper College Student Conduct and Judicial Code for information concerning your rights and responsibilities as a Casper College Student.

Chain of Command: If you have any problems with this class, you should first contact the instructor to attempt to solve the problem. If you are not satisfied with the solution offered by the instructor, you should then take the matter through the appropriate chain of command starting with the Department Head/Program Director, the Dean, and lastly the Vice President for Academic Affairs.

Academic Code Violations: (Cheating and Plagiarism) Casper College demands academic honesty. Academic code violations focus on academic dishonesty, which includes but is not limited to, cheating, plagiarism, buying, selling, or stealing exams; substituting for another person, collusion when collaboration is not approved; knowingly furnishing false information; and copyright violations. Violations of the college's academic code can result in a range of negative consequences from failing a graded assignment to expulsion from the college. See the Student Code of Conduct for more information on this topic (www.caspercollege.edu/student-handbook).

Official Means of Communication: Casper College faculty and staff will employ the student's assigned Casper College email account as a primary method of communication. Students are
responsible to check their account regularly. This is also, where you will find course evaluation links during course evaluation periods.

**ADA Accommodations Policy:** If you need academic accommodations because of a disability, please inform me as soon as possible. See me privately after class, or during my office hours. To request academic accommodations, students must first consult with the college’s Disability Services Counselor located in the Gateway Building, Room 344, (307) 268-3995, bheuer@caspercollege.edu. The Disability Services Counselor is responsible for reviewing documentation provided by students requesting accommodations, determining eligibility for accommodations, and helping students request and use appropriate accommodations.

**Harassment and discrimination:** Casper College seeks to provide an environment that is free of bias, discrimination and harassment. If you have been the victim of sexual harassment/gender or sex discrimination/sexual misconduct/assault, we encourage you to report this. If you report this to an employee, she or he must notify our college's Title IX Coordinator, Linda Toohey, Associate Vice President for Student Services, 125 College Drive, GW 412, Casper, WY 82601; (307) 268-2667; linda.toohey@caspercollege.edu about the basic facts of the incident. Employee concerns should be directed to the Human Resources Director. For more information about your options, please go to: caspercollege.edu/nondiscrimination.

<table>
<thead>
<tr>
<th>Course Content</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1</td>
<td>Introduction to Accounting and Business</td>
</tr>
<tr>
<td>Chapter 2</td>
<td>Analyzing Transactions</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>The Adjusting Process</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Completing the Accounting Cycle</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Accounting Systems</td>
</tr>
<tr>
<td>Chapter 6</td>
<td>Accounting for Merchandising Business</td>
</tr>
<tr>
<td>Chapter 7</td>
<td>Inventories</td>
</tr>
<tr>
<td>Chapter 8</td>
<td>Internal Control and Cash</td>
</tr>
<tr>
<td>Chapter 9</td>
<td>Receivables</td>
</tr>
<tr>
<td>Chapter 10</td>
<td>Long-Term Assets: Fixed and Intangible</td>
</tr>
<tr>
<td>Chapter 11</td>
<td>Current Liabilities and Payroll</td>
</tr>
<tr>
<td>Chapter 12</td>
<td>Accounting for Partnerships and Limited Liability Companies</td>
</tr>
<tr>
<td>Comprehensive Final</td>
<td><strong>May 7, 1PM</strong></td>
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</tbody>
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**NOTE:** If you have any questions regarding the syllabus or materials assigned in this class, please ask for verification. Planning for success includes knowing what is expected of you!

**Quick reference for online:**

Homework URL is: [https://login.cengagebrain.com/course/E-Y84E34NQB5ZFP](https://login.cengagebrain.com/course/E-Y84E34NQB5ZFP)