Semester/Year: Spring 2019

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

Class Time: 8:00 – 8:50AM  Days: M,T,W,Th  Room: BU125

Instructor’s Name: Gary Becker – Office BU 209

Instructor's Contact Information:  Office Phone: 268-2242  Email: gbecker@caspercollege.edu

Office Hours: 9:00-11:00 AM – M-Th & 1:00 -2:00PM M,T,Th & 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:** placement in DVST 0930 or completion of ACCT 0900 or ACCT 1905

**Outcomes:**
1. Solve problems using critical thinking and creativity
2. Use quantitative analytical skills to evaluate and process numerical data

**Course Objectives:**
1. Students will actively and effectively participate in Classroom and group discussions.
2. Students will be able to prepare and analyze the basic financial statements of a sole proprietorship & partnership.
3. Students will be able to analyze business transactions and determine the correct amounts to be recorded as well as what accounts should be debited or credited in the financial records for proprietorships and partnerships.
4. Students should have a working knowledge of the basic accounting cycle.
5. Students will perform at a minimum of a 70% average on homework, quizzes, exams and projects to demonstrate these abilities.

**Methodology:** The material for this course will be accessed by text reading along with content provided online which includes online homework, quizzes and tests. Students will need to participate in class discussion as well. Extensive problem solving will be utilized. **We will attempt to cover approximately one chapter a week.**

There will be something due in this class about every day, so you should allow 1-2 hours per day for at least 4 days a week to successfully complete this course. This is NOT a class you can do once a week!! If you do not have adequate time I would not advise you taking this class.

**Chapter readings:** You MUST read the text book and/or complete the Learn Smart Assignments in order to complete the work in this class successfully!!
GRADING SYSTEM:
Grades will be determined by Learn Smart Assignments (LSA), class attendance, homework, quizzes, and exams.

NOTE: Final Percentages will be rounded, thus 89.49% = 90% and 89.444 = 89%

Weighting of Homework, quizzes & exams:
The following are tentative point distributions:

<table>
<thead>
<tr>
<th>Description</th>
<th>Point Breakdown</th>
<th>Points Possible</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Attendance</td>
<td>74 class periods X 1 pt. each</td>
<td>74</td>
</tr>
<tr>
<td>Learn Smart Assignments</td>
<td>(12 X 10 points)</td>
<td>120</td>
</tr>
<tr>
<td>Homework points</td>
<td>(12 X 20 points)</td>
<td>240</td>
</tr>
<tr>
<td>Exams</td>
<td>(6 X 150 points) (less 150 pts. dropped)</td>
<td>750</td>
</tr>
<tr>
<td>Final-comprehensive</td>
<td>(Cannot be dropped)</td>
<td>150</td>
</tr>
<tr>
<td>Total points possible</td>
<td></td>
<td>1454</td>
</tr>
</tbody>
</table>

Class Attendance
Attendance in this class is very important and your chance of success is greatly enhanced by it and your involvement in class discussions. You will be awarded 1 point for each day that you are in attendance.

Learn Smart Assignments (LSA)
There will be 12 LSAs (one for each chapter). These are found in the McGraw Hill Connect homework assignment area at http://connect.mheducation.com/class/g-becker-spring-2019--acct2010-01. Follow the instructions and self-register for the class using the code provided with your textbook or purchased online. LSA’s will be posted with due dates and times that will correspond with class times, so they must be completed before coming to class on that day to receive credit. These will take you approximately 30 minutes to complete and will prepare and test you on the chapter content.

You must complete at least 70% of the LSA to meet the prerequisite to open up the homework, Quiz and exam for a chapter.

Homework
During the week a chapter is discussed in class, homework will be made available in McGraw Hill Connect for purposes of preparing for Chapter tests. Once you have registered and entered into the course, you will find LSSAs, Homework assignments, quizzes and Practice for each chapter. You can do the practice problems if you want and as many times as you want, but they are not graded. The Graded assignment for each chapter can be attempted 1 Time. You can check your work up to 3 Times as you go, so do not submit your final copy until you are completely correct. Each graded homework assignment is worth 20 points. In addition, you can access powerpoints, practice quizzes and a variety of other publisher resources in the Library of Connect.

Quizzes
For each chapter there will also be quizzes in the McGraw Hill Connect website. You are responsible to take these by the due dates and time. You will be allowed three attempts with your best score being recorded for the chapter. Each Quiz will be worth 10 points.

Exams
Exams will be given over every 2 chapters and worth 150 points each. Tests missed will be recorded with a grade of zero in the grade book. At the end of the semester, one (1) exam missed will be dropped or, if you have not missed any exams, your lowest exam score will be dropped. Dropping an exam is in place of make-ups and all the inconvenience that causes for everyone involved. NO MAKE-UP Exams will be allowed unless arrangements are made well in advance with the instructor. Plan accordingly. Avoid missing exams at the beginning of the semester in case you encounter an emergency later on. The dropped exam is intended to address emergency absences for the entire semester. If you need to miss more than 1 week of school, you will want to consider dropping the course, since the material in each chapter builds on the previous chapters. Exams will normally be taken in class either using online technology or on paper.

A Final Comprehensive exam will be given during finals week at the end of the semester and will be worth 150 points. It Cannot be dropped!!
Required Text, Readings, and Materials: Financial Accounting Principles Larson,, Wild, Chiappetta 23rd ed., McGraw-Hill Irwin; registration for Connect. If you do not have the money right away to get these, you can go to the link for Connect and register there. As you go through the registration procedure, you will be given a choice to obtain a 14 day free trial which includes an E-book. If you choose this option you will have full access for that 14 days and at any time you can go in and put your purchased code in. Remember however after 14 days your trial will expire and you will have to buy!!

Class Policies: Last Date to Change to Audit Status or to Withdraw with a W Grade: April 18, 2019.
I will NOT sign a drop slip after this date.

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 Chair/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.

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. The Moodle Email will also be used for communication in this course.

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) 268-2557, 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

Calendar or course schedule: A separate daily schedule is provided for this class giving a day by day calendar of topics and assignments. This schedule may change as needed, but gives you an outline of when topics are covered and assignments due in order to complete the 12 chapters of this course.