



Course Syllabus for Introduction to Accounting I BUS 207

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Office Hours: M-F 2:00-3:00 p.m., other times by appointment

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Date: January 12 to May 8, 2009

Credit Hours: 3.00

Clock Hours: 45

Time: 11:00-12:15 p.m.

Days: TR

Location: BUS 228

Description: The course begins with necessary bookkeeping skills for recording simple financial transactions and preparing basic financial statements. Theory behind accounting rules is emphasized so the student can apply knowledge gained to ever changing real-world situations.

Prerequisites: None.

Class Guidelines:

- Students are expected to attend class regularly in order to benefit from the learning process as well as to earn a passing grade.
- Students are expected to read all chapters prior to the lecture, complete all homework assignments, and participate in classroom discussion.
- Make-up exams may be arranged if absolutely necessary; however, **any test not taken on the scheduled day and time will be subject to a 10 point deduction from the test score.** If you know you will be gone on an exam day, arrangements to take the test early **might** be arranged.
- Cell phones are not to be used during class and must be silenced.
- No iPods, MP3 players, cell phones, etc. allowed in class during exams. You cannot use your cell as a calculator during exams.
- If you miss class, it is your responsibility to find out what assignments and/or information you missed.
- Treat everyone in the classroom with respect at all times. No “bashing” of any individual or group will be allowed.
- Academic honesty is expected, and any deviation from the Student Code of Conduct will be addressed at the discretion of the instructor. Please refer to the Adams State College Student Handbook for the specifics of this policy.

1. To record financial transactions using debits and credits. When given a set of transactions, you should be able to identify the correct account to debit or credit with at least 90% accuracy.
2. To prepare and interpret basic financial statements. Your progress in achieving this objective will be measured by your scores on regular exams, quizzes, and the final exam. Exercises are presented at the end of each chapter to help achieve this objective. An 80% score in this area would be satisfactory: although, you should aim higher.
3. To score 70% or higher on the comprehensive Final Exam.

****If you require course adaptations or accommodations because of a documented disability, if you have emergency medical information to share with me, or if you need particular arrangements in case the building must be evacuated, please make an appointment with me as soon as possible****

Assessment Procedures (based on weighted percentages)

Exams (lowest score is dropped)	60%
Quizzes (lowest score is dropped)	5%
Final Exam	35%
TOTAL	100%

Grading Scale (based on overall average)

90-100% =	A
80-89% =	B
70-79% =	C
60-69% =	D
0-59% =	F

Required Text: Wild, Larson, Chiappetta, *Fundamental Accounting Principles*, 18th edition, McGraw-Hill Publishing. Working Papers, Chapters 1-12 are available at the ASC Bookstore.

Important Dates:

- **January 28** – Last day to add and drop classes.
- **March 13** – Last day to withdraw from regular session courses. “W” recorded.

DATE	TOPIC	EXERCISES	PROBLEMS
Jan 13	Introduction		
Jan 13-15	Chapter 1	1-7, 1-11	1-1A, 1-7A
Jan 20-22	Chapter 2	2-8, 2-9, 2-10, 2-11, 2-12	2-1A, 2-3A
Jan 27-29	Chapter 3	3-2, 3-3, 3-4	3-2A, 3-3A
Feb 3	Review for Exam		
Feb 5	Exam, Chapters 1-3		
Feb 10	Go over Exam		
Feb 12-19	Chapter 4	4-3, 4-4, 4-5	4-1A, 4-3A
Feb 16 & 17	SNOW DAYS		
Feb 24-26	Chapter 5	5-1, 5-2, 5-13	5-1A, 5-2A, 5-4A
Mar 3-5	Chapter 7	7-1, 7-4, 7-7, 7-10	
Mar 5	Review for Exam		
Mar 10	Exam, Chapters 4, 5 & 7		
Mar 12	Go over Exam		
Mar 16-20	SPRING BREAK		
Mar 24-26	Chapter 6	6-1, 6-9, 6-12	6-1A, 6-4A
Mar 30-Apr 2	Chapter 8	8-4, 8-5, 8-6, 8-8, 8-9	8-3A, 8-5A
Apr 7-9	Chapter 9	9-3, 9-4	9-2A, 9-3A, 9-4A
Apr 14	Review for Exam		
Apr 16	Exam, Chapter 6, 8, & 9		
Apr 21	Go over Exam		
Apr 21-28	Chapter 10	10-1, 10-5, 10-6, 10-11, 10-13, 10-18	10-5A
Apr 30	Review for Final		
May 7	Final Exam	10:00-11:50 p.m.	

Syllabus subject to changes as announced in class.