

ACC 124 Santos - Course Syllabus

ACC 124: Principles of Accounting I
 Fall 2014 @ Kauai Community College
 Credit Hours: 3
 Instructor: Becky Asano Santos
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 Instructional Mode: WWW

Office Location: Business education building, 106
 Office Hours: Daily, 10:00 - 10:50 a.m.

COURSE DESCRIPTION:

This course introduces basic accounting principles and practices to a service and merchandising sole proprietorship.

Upon successful completion of this course, the student will be able to:

- a) Demonstrate an understanding of the procedures involved in the basic accounting cycle
- b) Apply those procedures to the recording and reporting of accounting data at the introductory level.
- c) Maintain specialized journals and subsidiary ledgers,
- d) Demonstrate an understanding of banking procedures and payroll accounting at the introductory level.

<p>CREDIT / HOURS: 3 credits; 3 lecture hours per week</p> <p style="text-align: center;">UH Community College Policy #5.228 Credit Hour http://uhcc.hawaii.edu/OVPCC/policies/docs/UHCCP_5.228_Credit_Hour.pdf</p> <p>IV. Policy A. A credit hour is an amount of work represented in intended student learning outcomes and verified by evidence of student achievement. Reasonably approximates but is not less than:</p> <p>1. Fifty minutes to one hour of class or direct faculty instruction and a minimum of two hours of out of class student work each week for approximately 15 weeks for one semester or the equivalent amount of work over a different period of time.</p> <p>OR</p> <p>2. At least an equivalent amount of work for other academic activities such as distance education instruction (instruction delivered synchronously or asynchronously using one or more technologies that support regular and substantive interaction between students who are separated from the instructor), laboratory work, internships, practical, studio work and other work that earns academic credit.</p> <p>B. Across the UHCC System, a credit is defined as 45 hours of direct and indirect instructional, student work within a standard semester or equivalent term of study (accelerated terms, summer terms, etc.). In general, this reflects the expected work a student, prepared for the class, would need to achieve the intended student learning outcomes</p>	<p>TEXTBOOK AND MATERIAL</p> <p><i>College Accounting</i>, Wild, Richardson, and Shaw</p> <p>Companion website: http://highered.mcgraw-hill.com/sites/0078136679/student_view0/</p> <p>Ø USB flash drive</p>
<p>PREREQUISITES: Placement into ENG 22 or higher</p>	<p>REFERENCE MATERIALS:</p> <p>Other accounting textbooks, professional magazines, newspaper articles, websites, etc.</p> <p>www.youtube.com</p>
<p>OPTIONAL RECOMMENDATION: Enrollment in ACC 199v - 1 credit</p>	

DISABILITIES ACCOMMODATION STATEMENT:

Kaua'i Community College is fully ADA compliant. If you have needs that require special accommodations, please contact your home campus Disabilities Office to voluntarily disclose and provide substantiating evidence. Kaua'i Community College's Disabilities Office can be reached at 245-8212. For students whose home campus is NOT Kaua'i Community College, your campus contact information can be found at the University of Hawai'i Kokua website located at URL <http://goo.gl/Jjpwkp>.

TECHNICAL REQUIREMENTS:

The Internet allows students to take a course at home using a personal computer. Familiarity with using a computer and basic Internet skills (browsing, sending e-mail, saving/sending files) is required. Students must have a computer with Internet access. Depending on the online course, students may be required to log in at a specific day and time or at anytime. Students taking an online course should always contact their instructor after registration or prior to the first day of class to get detailed information regarding the course.

MINIMUM COMPUTER HARDWARE/SOFTWARE REQUIREMENTS:

http://www.hawaii.edu/its/swhw_info-stu.html

It is also required that you obtain a UH Email account. Please go to the following URL for more information: <http://www.hawaii.edu/askus/563>

LAULIMA HELP:

http://www.hawaii.edu/talent/laulima_students.htm

ADDITIONAL TECHNOLOGY NOTES:

Course delivery is generally through the use of Internet contents and virtual office meetings. Students MUST check Hawaii.edu emails regularly to keep up with announcements, homework, assignments, exams, etc.

Please check your MYUH portal account regularly for announcements about class cancellations and UH system announcements.

METHODS OF ONLINE COMMUNICATION:

Course announcements are posted directly on to our Laulima course site; however, students will also receive messages on their MyUH portal (your hawaii.edu email account). You should check the website or your MyUH for recent announcements.

This course will also be using Schoology.com to facilitate assignments, discussions, projects, etc. Course updates will be posted to the course webpage. Students are encouraged to activate the notification preferences for prompt information.

Both asynchronous and synchronous modes will be used in this course. Students are encouraged to work at their own pace, asynchronously. However, certain situations may call for synchronicity, such as group projects and tutoring sessions.

METHODS OF INSTRUCTION:

Although this course will be delivered online, the following methods may be utilized during the semester:

Lecturers Group discussions	Demonstrations Hands-on learning	Tutors Service learning	Student participation Student reports Student projects Student assignments	Problem-based learning Collaborative learning
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METHODS OF ASSESSMENT:

The following methods of assessment may be utilized during this course:

Objective tests Essay tests Classroom discussions	Standardized tests Locally-developed tests Capstone experiences Portfolios Case studies	Written products Oral presentations	Student journals Group projects On-line group activities
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ASSIGNMENTS:

The course is made up of 13 chapters. Refer to the following pages of this handout for course student learning outcomes (SLOs).

Assignments are due on designated days of course schedule. Solutions will be made available (honor system). Assignments must be completed in pencil and corrections evidence in RED pen. No points will be assigned until it is corrected.

ACCOUNTING CYCLE PROJECTS:

Accounting cycle projects must be completed in order to receive a passing grade of "C" or higher. No solutions will be provided for these assignments. These projects will be oriented around each individual's interest and will extend through the entire semester.

QUIZZES:

Quizzes may be given periodically.

The quizzes and exams will be based on material from lectures, group discussions, reading, and written assignments.

FINAL GRADE:

Your final grade will be based on your compliance and completion with the items listed below. Grade formula is subject

to change without notice during the course of the semester.

		Letter Grades will be assigned as follows:	
PLO #1 (SLO #1, #6):	15%	<u>Letter</u>	<u>Grade %</u>
PLO #2 (SLO #2, #3, #4, #6)	20%	A	90 - 100
PLO #3 (SLO #2, #4)	20%	B	80 - 89
PLO #4 (Projects/Assignments/Training)	10%	C	70 - 79
PLO #5 (Assignments/Training/Reflections)	10%	D	60 - 69
PLO #6 (Timesheets, Interaction, Evaluation)	10%	F	0 - 59
PLO #7 (SLO #3, #5, #6)	15%		

PARTICIPATION:

Participating online on a daily bases and staying for the duration are expected. Focus on maintaining good health to minimize sick leave time - - eat right, get adequate sleep, and exercise regularly. It is the students' responsibility to inform the instructor of anticipated or unavoidable absences. A student who fails to withdraw formally by the published deadline will receive an "F" grade for the course.

TIMESHEETS:

Time management is essential to success in this course. Students will be required to track and submit documentation related to time spent on the course requirements. Software will be made available for electronic submission. It is highly recommended that students summarize and use their time accumulations to make decisions related to their success in this course

Timesheet documentation is reflected in the grade formula.

REVISIONS AND OVERLAP:

After the instructor reviews submissions, students will be allowed to make revisions to their work and re-submit. **Points will be assigned after revisions are made and submitted.** The revision process may cause assignments to overlap. The overlap experience simulates the real world.

SHARED DECISION MAKING:

This course will try to implement a simple democratic process to decision making as it relates to course details. In all respects, the instructor maintains override rights to protect course integrity.

UNCONSCIOUS INCOMPETENCE - ONLINE QUIZZES:

Unconscious incompetence simply means "I don't know that I don't know anything regarding this topic." The online quizzes will actively introduce the students to the chapter readings and topics.

The quiz is open, with no time limit, and an unlimited amount of attempts. These quizzes are a means to getting to know the chapter. Look for the answers in the book, flip through the chapter presentation, play within the software, Google it, find a video on YouTube, find your answer to the quiz question, mark it, and then submit the quiz.

Quiz results need to be submitted as evidence of completion. Submit the results to the appropriate assignment link online. Evidence simply means cutting and pasting your results from one web window to another. **No points will be assigned if attachments are unreadable.**

In class quizzes will be given at each class session to maintain student momentum with class readings, lecture and assignments.

CONSCIOUS INCOMPETENCE - DEVELOP, REINFORCE, APPLY YOUR SKILLS:

Conscious incompetence simply means "I know that I don't know how to do this." After introducing yourself to the topic, students will develop, reinforce, and apply skills utilizing the exercises provided within the chapter. I refer to this as exercising your knowledge.

Textbook exercises are self-selected by each student. Students are encouraged to select items that challenge their capabilities. The exercises selected must also address EVERY lesson objective listed for the chapter. Chapter lesson objectives are listed on the coversheet of each chapter.

Completion of selected exercises need to be evidence and submitted to the appropriate assignment link online. Evidencing your completion will require critical thinking as some exercises do not produce a deliverable product. Students are responsible for defining an appropriate evidential method. **No points will be assigned if attachments are unreadable or evidence is not provided.**

Exercises resulting in a deliverable product are preferred to be submitted in electronic format when appropriate.

CONSCIOUS COMPETENCE - CUMULATIVE/COMPREHENSIVE PROBLEMS AND DISCUSSION GROUPS:

Conscious competence means "I know that I know how to do this." Students have practiced, practiced, practiced and will now evidence their learning and understanding.

Completed products resulting from the problems are preferred to be electronic format when appropriate.

Discussions will be initiated by the instructor on a regular basis representing topics that relate to each chapter. A high emphasis will be placed on ethics and internal control topics. Students will have the opportunity to respond, reassess, and re-respond based on their learning throughout the discussion topic. Points will be assigned to student responses at each submission point accordingly.

Students will evidence their learning and understanding through problems. To allow freedom of expression, assessment will be comprised of multiple assessment methods such as exams, portfolios, case studies, etc. Requirements will be discussed as each chapter arises.

REFLECTIONS:

At the end of the semester, each student may be required to submit a reflection of their performance in this course. Submission is not limited to any preferred method. It is highly recommended that students use their freedom of expression, natural talent and creativity to reflect on their strengths, weaknesses, and expected grade for the course.

EXTRA CREDIT:

Extra credit will be offered at the discretion of the instructor and will be made available to all students. Evidence of extra credit will be required as supporting documentation.

KAUAI COMMUNITY COLLEGE—ACCOUNTING PROGRAM'S STUDENT LEARNING OBJECTIVES (SLOS):

1. Convey financial information clearly and appropriately to the audience and purpose.
2. Organize, analyze, interpret, and present timely and accurate financial information.
3. Apply accounting principles and techniques as needed.
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
5. Maintain professional and personal development.
6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

COURSE SLOs:

1. Define accounting
2. Analyze and record the effects of business transactions on a firm's assets, liabilities, and owner's equity and record these effects in accounting equation form.
3. Prepare adjustments for unrecorded business transactions
4. Perform the Accounting cycle for both a service and merchandising company from source documents to financial statements
5. Recognize ethical issues
6. Describe employer payroll reporting and payment responsibilities

KAUAI COMMUNITY COLLEGE - ACADEMIC CALENDAR

Late Registration

August 25-29

Senior Citizen Visitor Passes

September 2-5

FALL	2014
Academic advising begins for continuing students	Feb 3
Registration begins for continuing students	Apr 14
Academic advising/registration begins for new and returning students	Apr 21
Statehood Day (Holiday)	Aug 15
First day of instruction	Aug 25
Begin fee charges for late registration: \$5 registration fee for in-person transaction (no charge for transaction done on the web) \$30 late registration fee for all transactions	Aug 25
Last day to add semester courses	Aug 29
Last day for 100% tuition refund for semester length course	Aug 29
Labor Day (Holiday)	Sep 1
Last day for 50% tuition refund for semester length course	Sep 15
Last day of erase period	Sep 15
Last day to petition for semester graduation	Oct 15
Last day for changes: withdrawal from semester courses, credit/no credit option for semester courses, declare auditor for semester courses, and incomplete grade changes	Oct 30
Election Day (Holiday)	Nov 4
Veterans' Day (Holiday)	Nov 11
Thanksgiving Day (Holiday)	Nov 27
Thanksgiving Recess	Nov 27-28

Last day of instruction	Dec 11
Evaluation/final examination days (final exam schedule)	Dec 12, 15-18
End of semester	Dec 19
Faculty deadline to submit grades via MyUH Portal is 4:30 PM on Dec 24	

- (Dates/times may be subject to change)

COURSE SCHEDULE (Dates/times are subject to change without notice)

TOPIC	WEEK
Cash and Cash Controls	1
Employee Earnings, Deductions, and Payroll	1
Employer Payroll Tax Reporting	2
Fraud, Ethics, and Controls	2
Accounting for Business Transactions	3
Applying Double - Entry Accounting	3
Preparing the General Journal and General Ledger	4
Adjusting Accounts and Preparing Financial Statements	4
Closing Process and Financial Statements	5
Payroll Journal Entries	6
Introduction to Accounting	7
LAST DAY TO TURN IN ASSIGNMENTS/PROJECTS: Dec 11	8