

NORTH CENTRAL STATE COLLEGE
COURSE SYLLABUS
Last Revision: August 2008

- A. Course Number and Title: ACC 100 - Essentials of Accounting
- B. Academic Division: Business and Education
- C. Department: Business and Education
Accounting
- D. Lecture Hours: 2
- E. Lab Hours: 0
- F. Credit Hours: 2
- G. Prerequisites: None
- H. Course Description from Catalog: This course is designed to give the students the basics of accounting in order to prepare them for Accounting I. The pace of the course will be relaxed, allowing accounting concepts to be absorbed.
- I. Textbook(s):
 - 1. *The Accounting Cycle:*
 - A. Author: Jacquet & Miller
 - B. Edition: Latest
 - C. Publisher: Crisp Publishing, Inc.
- J. Workbook(s) and/or Lab Manual(s): None.
- K. Purpose of Course: This course is intended to give the student the basic knowledge and skills needed to be successful in Accounting I. The course is designed to explain the fundamentals of accounting to those who have little or no accounting experience or training.
- L. Supplies Needed: portable hand-held calculator.

- M. Course Outcomes and Assessment Methods: After attending lectures by the course instructor, studying the course textbook, handouts, discussion and completion of the assigned exercises and problems, each student will be able to demonstrate basic concepts and procedures essential to the understanding of the accounting cycle. Specifically, the student will be able to:

Outcomes	Assessments
1. Analyze basic double-entry accounting information and prepare appropriate general journal entries.	1. Exams, homework, final exam & participation.
2. Prepare a trial balance from posted accounting information.	2. Exams, homework, final exam & participation.
3. Prepare adjusting and closing entries and post to ledger accounts.	3. Exams, homework, final exam & participation.
4. Prepare a balance sheet and income statement from completed trial balance.	4. Exams, homework, final exam & participation.
5. Prepare a worksheet for analysis purposes.	5. Exams, homework, final exam & participation.
6. Complete a comprehensive practice set covering an entire accounting period.	6. Comprehensive Project

The following Core Learning Outcomes are addressed in this course:

Core Learning Outcomes	
Communications-Written	✓
Communication-Speech	✓
Culture and Community	
Critical Thinking	✓
Computer Literacy	
Computation	✓

- N. Course Content:

- Part 1: Overview of the Accounting Cycle
- Part 2: Cash or Accrual Accounting?
- Part 3: Basic Recordkeeping Systems
- Part 4: Ledger and Journal
- Part 5: Adjusting Entries
- Part 6: Closing Entries
- Part 7: The Balance Sheet and Income Statement
- Part 8: Special Consideration: Inventory
- Part 9: Business Decisions

- O. Planned Activities: A lecture-discussion mode of instruction will be emphasized. Students will also be allotted some time to work on problems in the classroom.

- P. Grading and Testing Guidelines:

Grading will include, but not be limited to quizzes, tests, homework and practice set.

Grading Scale:

100-95	A	79-77	C
94-92	A-	76-74	C-
91-89	B+	73-71	D+
88-86	B	70-68	D
85-83	B-	67-65	D-
82-80	C+	64-Below	F

- Q. Attendance Requirements: All students are required to attend all scheduled classes and examinations. Each faculty member has the right to establish regulations regarding attendance that he/she considers necessary for successful study.

Students who do not attend classes may be administratively withdrawn from those classes. However, failure to attend classes does not constitute withdrawal, and students are expected to process a formal withdrawal through the Student Records if unable to complete a class.

- R. Other Specific Guidelines or Requirements: As noted on first day.

- S. Statement on Disabilities: Any student who requires reasonable accommodations related to a disability should inform the course instructor and the Coordinator of Specialized Services (Room 138 in Kee Hall; phone 419-755-4727).

Students who do not have a documented disability but who encounter difficulty in their courses are encouraged to visit the Student Success Center. The following are some of the services available to students: academic assistance, advising services, peer tutoring, personal counseling, and referral for LD testing. Students are welcome to come and discover the kinds of assistance available in the Student Success Center (Room 136 in Kee Hall; phone 419-755-4764).

- T. Statement on Withdrawals: As a student, you are expected to attend class. If you are unable or choose not to attend class, or if for whatever reason you are unable to keep up with the requirements of a course, you need to officially drop the class at the Student Records Office. You may do this up to the end of the eighth week during a regular eleven-week quarter and up to the end of the fifth week during an eight-week term. Classes not following an eight or eleven-week schedule have different withdrawal and refund dates. Contact the Student Records Office for applicable dates. The last day to officially drop a class is listed in *Newsbriefs*, the weekly publication on campus, and is also available at the Student Records Office in Kee Hall. If you registered for classes in the Student Success Center, you should return there to officially withdraw from any classes. All other students should go to the Student Records Office to process their withdrawal from any class.

If you choose to walk away from your class without officially withdrawing from it, the faculty member teaching the class must grade your classroom performance on the material

available to him or her. This normally results in an "F" grade. An "F" grade can lower your grade point average considerably depending on the total credits accumulated.

- U. Statement of Academic Dishonesty/Plagiarism/Copyright Infringement: It is the position of the College that the responsibility for academic honesty is that of the student. It is expected that the student's work will be the product of his/her own efforts unless the student clearly indicates otherwise. Academic honesty is an important element of mature, responsible learning.

Dishonest scholarly practices include but are not limited to appropriating, in whatever form, another's work and submitting it as one's own (known as plagiarism), intentionally falsifying information, or taking another's ideas with the intention of passing these ideas off as one's own (also known as plagiarism).

In addition, cases of academic dishonesty may involve photocopied materials. Materials used may fall under the Copyright Act. Violations of said Act may subject the user and/or the College to sanctions. If you have questions whether a particular use is in violation of the Act, please contact the office of the Vice President for Learning.

- V. Classroom Conduct: All students are expected to demonstrate professional behavior and use language appropriate for the classroom learning experience.