

Metropolitan Community College

Course Syllabus – Summer 2007

COURSE IDENTIFICATION

Title:	Bookkeeping
Prefix/Section:	Acct 1050 5B
Credit Hours:	3.0
Begins/Ends/No-Class Days:	June 7, 2007/August 9, 2007/None 10 Class Sessions
Meeting Day/Time:	Thursdays /6 p.m. to 9.00 p.m.
Last Day to Withdraw	July 25, 2007
Delivery Type:	Classroom
Class Location:	Fort Omaha Campus/Building 10/Room 120
Lab Location:	None
Course Web Address:	http://www.quia.com/pages/acct10505bbkkpng.html http://accountingxtra.swlearning.com/fundamentals

CONTACT INFORMATION

Instructor Name:	Patricia J. Carter
Office Location:	None
Office Telephone:	402.457.7200 ext 8789 or 402.202.7164
Facsimile:	None
Office Hours:	By Appointment Only
Email Address:	pcarter9@mccneb.edu
Faculty Web Site:	http://www.quia.com/pages/acct10505bbkkpng.html
Academic Program Area:	Business
Dean's Office Telephone:	402.738.4014 or 800.228.953 ext 4014 (Daryl Hansen)

COURSE INFORMATION

Course Description: The course includes an introduction to the accounting cycle, basic procedures in double entry bookkeeping, and an examination of the parts of the income statement and balance sheet financial statements. Emphasis is placed on cash receipts, cash disbursements, accounts receivable, and accounts payable.

Accounting courses are time-consuming. It works best for the student to develop a study schedule early on in this course and then stick to it.

Course Prerequisites: None

Course Objectives: Upon completion of this course, the student will be able to do the following for both a service business organized as a proprietorship and merchandising business organized as a corporation:

1. Define and properly use accounting terminology related to the accounting system.
2. Identify and define accounting concepts and practices related to the accounting system.
3. Demonstrate accounting procedures used in the accounting system including journalizing, posting, adjusting and closing the accounts, and preparing financial statements.

Required & Supplemental Materials:

Title: Fundamentals of Accounting

Edition: 8th Edition

Author: Gilbertson - Lehman - Ross

Publisher: Thomson South-Western

Course website: <http://accountingextra.swlearning.com:8083/fundamentals/>

Pencils, erasers, simple calculator, and ruler. Only the basic function calculator will be allowed on the exam. No cell phones, PDA'S, or other electric devices will be permitted during the exam.

Course Structure: Students have individual needs and will develop their own best style of learning. Reading and studying the chapter material, and practicing the concepts by doing the homework is considered essential. For the vast majority of students, failure to do the homework results in failure to pass the course.

While memorization of facts, terms, and concepts is necessary in this course, learning facts is not sufficient to meet the course objectives. Learning to use the information means that you should learn to identify problem requirements, to identify necessary and relevant information for solving the problems, to adopt knowledge of facts and concepts to new situations, and to develop logical and understandable solutions. Remember, the instructor cannot learn for the students.

The course will consist primarily of lectures, demonstration, class discussion, online activities, problem solving, case studies, small group activities and homework review.

COURSE ASSESSMENT

A. Types of Assessment/Assignments: The primary methods of assessing student progress will be objective/problem-oriented exams, quizzes, homework, class attendance and participation.

Exams and assignments should be completed in pencil. Use of the basic function calculator is permitted and encouraged.

Grading Policy

	Per Point Value	Total Points	Percentage of Grade
Four (4) Exams	100	400	49%
Sixteen (16) Graded Assignments	10	160	20%
Sixteen (16) Quizzes	10	160	20%
Ten Attendance/ Class Participation Activities	10	100	11%
Totals	*****	820	100%

Grading Scale

738 – 820	90 – 100%	A
656 - 737	80 – 89%	B
574 - 655	70 – 79%	C
492 - 573	60 – 69%	D
000 - 491	00 – 59%	F

B. Make-up exam policy: Typically, make-up exams are not allowed and if the student fails to complete an exam according to the class schedule, a zero will be received for that exam grade.

To be eligible for a make-up exam, the student must contact the instructor prior to the scheduled exam time. In the case of an extreme circumstance (as determined by the instructor), a make-up exam may be permitted. All make-up exams will be assessed a 30% penalty and must be completed by the next scheduled class session. Only one (1) make-up exam will be permitted during the term. Make-up exams will not be permitted during the final week of the term.

NO PDA's, cell phone, or other electronic devices are permitted for the exam. If a student is observed with other than the basic function calculator during an exam (including cell phones), whether or not the student is seen actually using that device, the student will receive a zero for that exam grade with no chance of a make-up exam.

Once the exam has begun, the student is not allowed to exit the classroom until the student has submitted the exam to the instructor. If the student does exit the classroom for any reason whatsoever, it is understood that the student is considered to have completed the exam and cannot return to do any further work on the exam.

C. Assignments: The student is expected to read each chapter prior to the classroom lecture. This will facilitate the learning process. It enables you to participate more fully in the presentation of the chapter and to inquire about topics that you do not fully understand and/or may have misunderstood. It is to the student's advantage to practice the problems used as examples in the book during the reading process. A power point presentation will be made available to the student.

Late assignments will not be accepted for credit. Being absent on a class day is not sufficient reason for turning in late work. You may always elect to turn your work in early, email the homework to me by class time (pcarter9@mccneb.edu), or put it in my mailbox in the Student Services Office by the scheduled class time.

D. Maintenance of Student Records: Instructor will hold and maintain all examinations for one term after the finish of the course. The Student may schedule an appointment(s) with the Instructor to review examinations during the term at a time that is convenient for both the Student and the Instructor.

STUDENT EXPECTATIONS

A. Attendance Policy: Class attendance is critical to the learning process and students are expected to attend all classes in order to achieve maximum success. It is expected that students will arrive on time for class and stay for the entire class period. Attendance will be taken at each class period. The student should advise the instructor of his/her anticipated absences. Missing class on an exam date typically will result in a zero on the exam.

The instructor has the right to withdraw a student for lack of attendance and may do so after the student has missed more than two class periods. Excessive

absences (more than two) may cause the grade to be reduced by one letter grade. Students are expected to inquire about materials covered during his/her absences.

B. Class Participation: Class participation is expected. You will be expected to complete problems and answer questions during class. This is a vital part of the learning process and helps assure your understanding of the accounting concepts and your application of them. Class participation points are included in the grade. These points cannot be made up if the student is not present in the class.

C. Students are expected to be respectful of one another and his/her contributions in class. Sexual harassment will not be tolerated per college policy. Disruptive behavior will not be tolerated.

D. Cell phones should be put on "silent" or "vibrate" mode during class. If you must take a call, kindly step outside of the classroom. Cell phones must be turned off during the exam. Only the basic function calculator is permitted on the exam. Any other device (PDA's, cell phones, etc.) should be put away. If a student is observed with any such device during the exam, whether using it or not, the student will receive a zero on the exam with no chance for a makeup.

LEARNING SUPPORT

Metro's Learning, Math, and Writing Centers can help you achieve educational success. The staff in each of these centers provide drop-in assistance with basic math, reading, writing and computer skills. We offer a friendly, supportive learning environment. Self-paced computer-assisted instructional support in reading, vocabulary, typing, English as a Second Language, and online course orientation is also available.

Detailed information about these services are in the Student Handbook, College Catalog, and online. Links to these resources are located at <http://www.mccneb.edu/learningcenter/>.

COLLEGE POLICIES

College policies, such as student rights and responsibilities, academic standards, plagiarism, and etc. are outlined in the College Catalog and Student Handbook. This information can be accessed via the online catalog at <http://www.mccneb.edu/academics/catalog.asp>.

STUDENT WITHDRAWAL: If you cannot attend and complete this course, you should officially withdraw by calling Central Registration, 457-5231. Failure to officially withdraw will result in either an instructor withdraw (IW) or failing (F) grade. The last date to withdraw is identified on the first page of this syllabus handout.

STUDENT CODE OF CONDUCT: The college has a standard code of conduct that involves consequences for specific academic and non-academic behavior that may result in a failing grade, probation, or suspension from the college. More complete information about the code of conduct is located in the Student Services portion of the online catalog (<http://www.mccneb.edu/catalog/studentinformation.asp>).

ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES: If you have a disability that may substantially limit your ability to participate in this class, please contact a Vocational Special Needs Counselor, located in the Student Services Office on each campus. Metropolitan Community College will provide reasonable accommodations for persons with documented qualifying disabilities. However, it is the student's responsibility to request accommodations. For further information, please contact the Student Services Office at your campus.

SCHEDULE OF ASSIGNMENTS

(Tentative Schedule)

Week	Date	Chapter/Material	Topic	Assignment(s)	
				Assignment(s) Application Problem = A Mastery Problem = M Challenge Problem = C	Graded Assignments Due
Part 1: Accounting for a Service Business Organized as a Proprietorship					
1	06/07/07	Course Introduction			
		Chapter 1	Starting a Sole Proprietorship	A 1,2,3 M 4	06/10/07
		Chapter 2	Analyzing Transactions into Debits and Credits	A 1,2,3 M 5	
2	06/14/07	Chapter 3	Journalizing Transactions	A 1, 2,3,4 M 6	06/17/07
		Chapter 4	Posting to the General Ledger	A 1,2,3,4 M 5	
3	06/21/07	Chapter 5	Cash Control Systems	A 2,3,4 M 5	06/19/07
		EXAM #1 – CHAPTERS 1 THRU 5			
4	06/28/07	Chapter 6	Worksheet for a Service Business	A 1,2,3 M 5	07/01/07
		Chapter 7	Financial Statements for a Proprietorship	A 1,2 M 3	
5	07/05/07	Chapter 8	Recording Adjusting and Closing Journal Entries	A 1,2,3 M 4	07/03/07
		EXAM #2 – CHAPTERS 6 THRU 8			
Part 2: Accounting for a Merchandising Business Organized as a Corporation					
6	07/12/07	Chapter 9	Journalizing Purchases and Cash Payments	A 1,2,3 M 6	07/15/07
		Chapter 10	Journalizing Sales and Cash Receipts	A 1,2,3 M 4	
7	07/19/07	Chapter 11	Posting to General and Subsidiary Ledgers	A 1,2,3,4 M 5	07/22/07
		Chapter 12	Preparing Payroll Records	A 1,2,3,4 M 5	
8	07/26/07	Chapter 13	Payroll Accounting, Taxes, and Reports	A 1,2,3,4 M 5	07/24/07
		EXAM #3 – CHAPTERS 9 THRU 13			
9	08/02/07	Chapter 14	Distributing Dividends, Etc.	A 1,2,4 M7	08/05/07
		Chapter 15	Financial Statements of a Corporation	A 1,3 M5	
10	08/09/07	Chapter 16	Recording Adjusting and Closing Entries	A 1,2,3 M 5	08/07/08
		EXAM #4 – CHAPTERS 14 THRU 16			
	08/17/07	GRADES DUE TO WEBADVISOR			

Note: Some of the assignments will be reviewed in class. The solution manual is available in the Academic Resource Centers at each of the campuses. Use it to check your work only. I strongly encourage you to work through the problems and then check your answers or use the solution manual to assist you if you are having difficulty. There are tutors available in the Academic Resource Centers to assist you. Also, do not hesitate to ask me for help.

Remember, your learning experience will not be enhanced if you copy the solutions. Also, you will find that you are ill-prepared for the exams.

STUDENT SERVICES
IMPORTANT DATES – 2007 SUMMER
June 6 – August 15

(5 & 10 Week Sessions)

	10 Week	1st 5 -Weeks	2nd 5 -Weeks
Fall Priority Student Registration Begins	May 2 (W)	←	←
Annual Graduation Ceremony	May 12 (Sa)		
Summer Payment Deadline	May 14 (M)	←	July 2 (M)
Fall General Registration Begins	May 16 (W)	←	←
First Day of Summer Classes	June 6 (W)	←	July 12 (Th)
First Day for Faculty to Initiate Instructor Withdrawal	June 20 (W)	June 20 (W)	July 26 (TH)
Summer Graduation Application Deadline	April 1 (Su)	←	←
Independence Day Recess College Closed	July 4 (W)	←	←
Spring Term "I" Grades due to Campus SS	August 13 (M)	July 9 (M)	August 13 (M)
Last Day of Summer Term Classes	August 15 (W)	July 11 (W)	August 15 (W)
	August 17 (F)	July 13 (F)	August 17 (F)
<i>Grades Due and Posted to WebAdvisor</i>			

The **Last Day to Drop for grades** is also the last day for the Instructor to initiate an Instructor Withdrawal (IW) and for students to change from Credit to Audit or Audit to Credit with instructor approval. Students must drop by this date to avoid a grade of "F" being assigned. **NOTE: "Last day to drop" refers to grades only.**

To view the **Last Day to drop date** specific to your course section, go to the online class schedule at <http://www.mccneb.edu/schedule/classschedule.asp> and click on the Important Dates next to the course.

The **Refund drop dates** for each course section are automatically calculated based on the start and end dates and the number of sessions for the course. **NOTE: Refer to refund policy below to determine last day to receive a refund for your course.**

REFUND POLICY

Eligibility for a refund is automatically calculated by the date of the withdrawal. Amount of refund is based on number of sessions that met as of the withdrawal date to the total number of scheduled sessions for the course

For refund or account questions call (402) 457-2405 or 1-800-228-9553