

**NORTHEASTERN TECHNICAL COLLEGE  
COURSE OUTLINE**

<b>COURSE:</b>	<b>PREFIX:</b>	<b>NO:</b>	<b>EFFECTIVE DATE</b>	<b>NEXT REVIEW DATE</b>
	ACC	100	FALL 2011	FALL 2012
<b>TITLE:</b>			<b>CREDITS</b>	<b>CONTACTS</b>
				<b>CLASS - LAB - TOTAL</b>
BASIC ACCOUNTING			3	3    0    3

**PREREQUISITES:** NONE

**DESCRIPTION:** This course introduces basic accounting principles, including the accounting cycle, bookkeeping, the debit-credit procedure, journals, ledgers and trial balances.

**TEXTBOOK(S) OR ALTERNATIVE:** College Accounting by Dansby, 5<sup>th</sup> ED., EMC Paradigm, 2010

**MATERIALS (specifying those to be purchased by student):**  
Study Guide & Working Papers: College Accounting

**COLLATERAL READING:** Occasional readings from accounting magazines

**CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.)**

**Academic Honesty:** During a test, as well as on any written assignment, paper, or project, anyone caught exchanging information or copying someone else's work will be given a grade of "F" on that work and will face further disciplinary action. Refer to the "Student Code Book" on "Academic Dishonesty".

**Absences:** Twenty percent will be the maximum allowed. After the first ten percent of scheduled classes there will be no curve as related to the grades. After this number the student is required to have a conference with his/her advisor and guidance counselor on their first day back at school. There are no excused absences except those verified by other instructors for field trips or school related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the twenty percent.

**Tardies:** A student is tardy if he/she arrives for class after the instructor has checked the class roll. Three tardies will count as one absence. Any student who shows up for class more than ten minutes late will be counted absent for that class. Any student who is tardy more than eight times will be dropped from the class.

Assigned Work: If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class.

Classroom Etiquette: An integral part of an education is developing a sense of integrity and responsibility not only toward ourselves but also toward others. In the classroom, as on the job or in your home, exhibiting appropriate behavior reflects on your maturity. Arriving late to class, being unprepared, inappropriate talking while class is in session, etc., negatively reflect on you and your fellow students. Please be considerate.

**DISABILITIES STATEMENT:** Students with disabilities are encouraged to contact the Vice President of Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Dean of Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See College Catalog)

**STUDENT ID:**

It is mandatory that every student wear his or her student ID at all times. The instructors are required to dismiss students without ID from class. The student may get his/her ID (or a new one from Student Services for \$3.00) and return to class before the midpoint of the class. If the student cannot get an ID and return to class by the midpoint, the instructor will record the absence.

**RESOURCES (A-V, persons, tools/equipment):** Overhead projector with transparency masters, video cassettes, resource book in the Success Center.

**COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.**

1. Accounting Defined
2. The Elements of Accounting
3. The Business Transaction
4. The Account
5. Recording The Business Transaction

6. Posting To The Ledger
7. Preparing the Trail Balance
8. Determine Needed Adjustments
9. Completing The Worksheet
10. Preparing The Financial Statements

**TESTING:** One regular assigned test may be dropped if the student misses no more than four class hours.

**LEARNING OUTCOMES:**

1. The student will demonstrate a basic understanding of accounting.
2. The student will demonstrate the proper method of recording and analyzing accounting information.

**INSTRUCTIONAL METHODS TO COMPLETE LEARNING OUTCOMES:**

1. Instructor will lecture on each chapter.
2. Students will be given problem assignments.
3. Review the completed homework problems with the use of transparencies and overhead projector.
4. Instructor will work sample problems on the board.
5. Accounting videos are available in the Success Center for students to watch.

**EVALUATIVE METHODS TO APPRAISE OBJECTIVES:**

1. Check the assigned problems in class.
2. Ask individual questions.
3. Give regular assigned test.
4. Pop test may be given.

**COMPUTATIONS OF FINAL GRADE:**

Regular Assigned Test .....	90%
Class Participation and Attendance .....	5%
Assigned Problems .....	5%

**GRADING SCALE:**

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