

**NORTHEASTERN TECHNICAL COLLEGE
COURSE OUTLINE**

COURSE:	PREFIX:	NO:	EFFECTIVE DATE	NEXT REVIEW DATE
	ACC	111	FALL 2006	FALL 2007
TITLE:			CREDITS	CONTACTS
				CLASS - LAB - TOTAL
Accounting Concepts			3	3 0 3

PREREQUISITES: NONE

DESCRIPTION: This course is a study of the principles of the basic accounting functions—collecting, recording, analyzing, and reporting information.

TEXTBOOK(S) OR ALTERNATIVE: College Accounting by Dansby, 4th ed.

MATERIALS (specifying those to be purchased by student):
Working Papers: College Accounting (Chapters 1-18), 4th ed.

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 nine.

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 as 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.

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

Disabilities Statement: Students with disabilities are encouraged to contact the Vice President for Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Vice President for 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.

During the first week of classes, the instructor will issue a reminder to wear the ID. This reminder is a warning.

Then 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, and 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

COURSE TOPICAL OUTLINE: (Continue)

6. Posting To The Ledger
7. Preparing The Trail Balance
8. Determine Needed Adjustments
9. Completing The Worksheet
10. Preparing The Financial Statements
11. Journalize And Post The Adjusting Entries
12. Journalize And Post The Closing Entries
13. Journalize And Post The Reversing Entries
14. Establish The Petty Cash Account
15. Reconcile The Bank Statement
16. Recording Transactions In Special Journals

OBJECTIVES OF COURSE:

1. To give the students a basic understanding of accounting.
2. To teach the student the proper method of recording and analyzing accounting information.

INSTRUCTIONAL METHODS TO COMPLETE OBJECTIVES:

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 tests.
4. Pop tests may be given.

COMPUTATIONS OF FINAL GRADE:

Regular Assigned Tests	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