San Carlos Apache College Course Syllabus ACC 100 Practical Accounting Procedures

INSTRUCTOR:	Medhat Farooque	SEMESTER:	Spring 2020
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OFFICE LOCATION:	SB 04	OFFICE HOURS:	As posted

CLASS MEETING TIME AND LOCATION: TR 9:00 AM – 10:15 AM Location: School of Business

COURSE TITLE, NUMBER, AND CREDITS: ACC 100 Practical Accounting Procedures

PRE-REQUISITES (if any): None.

REQUIRED LAB (if any): None

COURSE DESCRIPTION: Introduction to Accounting Systems for small businesses. Includes the basic accounting cycle, use of journals, procedure for cash, and payroll accounting.

COURSE CONTENTS AND RATIONALE: This is an introductory course to help students learn the basic skills in accounting involving the accounting equation, accounting cycle, rules of Debits/Credits, preparing financial statements. The course lays the foundations for further studies in accounting.

SPECIFIC OBJECTIVES FOR THE STUDENT

At the completion of this course the student should be able t: Analyze business transactions and how accounting equation is affected; correctly record transaction in general journal; post to general ledger and prepare financial statements.

APACHE CULTURAL COMPONENT: San Carlos Apache College is in the process of developing culturally relevant curriculum and coursework in Apache history, culture and language. Student and community feedback will guide this process. All SCAC courses will incorporate culturally relevant topics and materials into the courses.

REQUIRED TEXT AND MATERIALS: College Accounting, Heintz/Perrey, Chapters 1-9, 22nd Edition.

LIBRARY RESERVED MATERIALS: TBA

SUPPLEMENTARY MATERIALS: USB Mass Storage Device (Flash or Thumb Drive) recommended for file storage.

READING ASSIGNMENTS: The student is expected to read the assigned material before coming to class. Occasionally the instructor may give a pop-quiz to confirm that the student has read the material and is prepared for the lecture.

REQUIREMENT: In order to facilitate a conducive learning environment, the following classroom ground rules will be observed:

- 1. Absences: You are expected to attend all class sessions. If you miss a session, it is your responsibility to meet the required assignments. Excessive absences and/or failure to complete coursework may lead to a grade of "F".
- 2. Latecomers: Latecomers are a serious distraction. You are expected to be in classroom on time. The classroom doors may be locked once we get started.
- 3. Early leavers: Unless you make prior arrangements, leaving the classroom before it is formally dismissed, will count as an absence.
- 4. Late Assignment: Late assignments will NOT be accepted. All assignments are due at the beginning of the class on the due date. No Exceptions.
- 5. Technology: Cell phones, pages, iPods, are to be turned off. No ear buds allowed while in class. Laptops may be used while in class. I reserved the right to disallow its used if it is used inappropriately.
- 6. Food/Drink: No food in classroom, please. Water, tea/coffee, soft drink in closed containers may be brought in.
- 7. Academic dishonesty: I have a "ZERO" tolerance for any type of academic dishonesty. The following are policies to be followed for this course:

Academic Policies

In order for students to be successful at Apache College, it is the responsibility of the students to familiarize themselves with our academic policies. The following academic policies are important to know:

Academic Integrity

Students are responsible for the integrity of their academic work.

- Academic Dishonesty: Includes, but are not limited to the following like obtaining unauthorized assistance in any academic work; cheating on a test; plagiarism; quoting without proper credit; modifying any examination, paper, record, report or project without the instructor's approval; and representing the work of others as one's own.
- Plagiarism: Defined as the use of another author's work or ideas (such as those taken from a magazine, newspaper, web site, book, or other source) and submitted without giving that source proper credit.
- Penalties include, but are not limited to the following: warning (written or oral); reduction of grade for the assignment, test, or project; reduction of grade for the course and/or include "failing"; dismissing the student from the course and issuing a grade of "W"; academic probation or suspension; expulsion; or recorded to the students' academic record.

EVALUATION & ASSESSMENT METHODS: The midterm and final grades will be based on the following:

	<u>Final</u>
Chapter Quiz	100 Points
Section Tests	300
Final Exam	100
Home work	300
Class Attendance & Participation	100
Total Possible points	900 Points

GRADING CRITERIA: The letter grade received will be based on the points earned by each student:

<u>Grade</u>	<u>Final</u>
A=	810 +
B=	720 to 809
C=	630 to 719
D=	540 to 639
F=	Below 539

Withdrawing from Course: To withdraw from this course, you must complete the required form by the last date of student withdrawal. Failure to do so may result in a grade of "F" for the course.

. Prepared by: _ <i>mfaroogue</i> Faculty	Date:1/7/2020
Reviewed by:	Date: