

DIXIE STATE COLLEGE OF UTAH
ACCOUNTING 1010
APPLIED BUSINESS ACCOUNTING

Course Description

INSTRUCTOR: Brooke C. Call, CPA

Home Phone: 656-3458

Email: brookecall@beyondbb.com

CLASS INFORMATION:

Accounting 1010 Section 01 CRN# 40386

Room 204 Udvar-Hazy TR 8:00 a.m.-8:50 a.m. 2 Credit Hours

REQUIRED:

College Accounting, McQuaig, 9th edition

Working papers CD to accompany text

COURSE DESCRIPTION:

Accounting 1010 introduces the student to basic accounting concepts and practices taking them through the complete accounting cycle for service firms.

Accounting is a DO IT YOURSELF class. I will do all I can to help make the learning process easier, but you are the one who must do the learning. I cannot do it for you. In most cases, if you are to achieve a satisfactory level of competence, you will be required to put in two to three hours of good, concentrated study, outside the classroom for every hour in the classroom.

The study of accounting requires that you learn and retain that which you study, chapter by chapter. Material in later chapters builds on what has been learned and studied in earlier chapters. Terms, concepts, account titles and classification, financial statement format, the "rules" of account increase and decrease and on and on chapter after chapter, must be learned, retained, and used along with new information that is being continuously added. This is a fundamental difference between the study of accounting and many other subjects. You cannot "cram" for an accounting test. You must learn well as you go, each day building on all that has been learned in the days that have passed. This is the secret to doing well in accounting.

Do not fall behind in your work. Keep up with the class. When you come to class, come with your assignments worked and with a list of questions or ideas that you don't understand. Do not hesitate to ask questions regardless of how simple or trivial they may seem. Work with other students. The exercises and problems assigned are minimal, therefore, you could write up answers to the questions at the end of each chapter and do exercises and problems not assigned for extra practice and review.

ADA INFORMATION:

If you are a student with a medical, psychological, or learning disability and need accommodations, contact the Disability Resource Center (652-7516) in the Student Services Center. The Disability Resource center will determine your eligibility and determine the appropriate accommodations related to your disability.

DMAIL:

Important class and college information will be sent to your Dmail email account. This information includes your **DSC** bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and at **DSC**. All **DSC** students are automatically assigned a Dmail email account. If you don't know your user name and password, go to www.dixie.edu and select "Dmail", for complete instructions. You will be held responsible for information sent to your Dmail email, so please check it often.

COURSE OBJECTIVES:

When students successfully complete this course, they will be able to:

1. Complete the accounting cycle for a service company which includes these steps:
 - a. Examine source documents and properly record transactions in the general journal.
 - b. Post entries from the journal to the general ledger.
 - c. Adjust the accounts with the aid of a worksheet.
 - d. Prepare an income statement, statement of owner's equity, and a balance sheet.
 - e. Prepare and post the necessary closing entries in preparation for a new accounting period.
 - f. Prepare a post-closing trial balance.
2. Define the following methods of accounting: Accrual basis, cash receipts and disbursements basis, modified cash basis.
3. Describe and prepare a simple bank reconciliation.
4. Calculate employee earnings and deductions and complete a payroll register.
5. Calculate employer payroll taxes and complete employer's quarterly federal tax return Form 941, along with W-2's, W-3, and Form 940.

TESTS AND QUIZZES:

Accounting 1010 is divided into three units, each covering a specific accounting concept. A major exam covering the material presented in each study unit is given at the conclusion of the study unit. In very rare instances will an exam be given prior to the scheduled date, and in no case will a make-up exam be allowed after the general exam. Problems with this schedule should be brought to my attention the first week of class.

Additionally, a chapter quiz will be given at the end of each chapter. No early or late quizzes will be allowed as the quizzes are an indirect method of grading attendance.

HOMEWORK:

The working papers required with your text provide all the forms, statements, and other papers needed. Although homework will be reviewed, discussed, and corrected in class, it must be turned in at the end of class on the day it is due. Homework is graded on effort, not complete accuracy so if you can't balance or match the check figures, please keep going with the problem and you will receive complete credit.

GRADING:

Grading will not be on a curve. Final grades will be assigned based on the following breakdown:

Homework.....	13%
Chapter quizzes.....	27%
Exams.....	60%
Total.....	100%

Note!!! There are no make-up or grade-improvement projects available in this class. If you have a bad test, you need to do better on the others to get a good grade. In this class we will use the absolute grading standard. Your grade will be based on the percentage of total points that you earn.

930-1000	A
900-929	A-
870-899	B+
830-869	B
800-829	B-
770-799	C+
730-769	C
700-729	C-
670-699	D+
630-669	D
600-629	D-
Below 600	F

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Fall 2009

Subject to change

DATE	READING AND DISCUSSION TOPIC IN CLASS	HOMEWORK DUE THIS DAY
8/25/09	Introduction	
8/27/09	Chapter 1	
9/1/09	Chapter 1 Quiz Chapter 1	P1-1A, P1-2A, P1-3A, P1-4A
9/3/09	Chapter 2	
9/8/09	Chapter 2, Quiz Chapter 2	P2-1A, P2-2A, P2-3A, P2-4A
9/10/09	Chapter 3	
9/15/09	Chapter 3	
9/17/09	Chapter 3, Quiz Chapter 3	P3-1A, P3-2A, P3-3A, P3-4A
9/22/09	Review for Exam #1	
9/24/09	Exam #1 - Chapters 1,2,3	
9/29/09	Chapter 4	
10/1/09	Chapter 4	
10/6/09	Chapter 4, Quiz Chapter 4	P4-1A, P4-2A, P4-3A, P4-4A
10/8/09	Special study project Chapter 5	
10/13/09	Chapter 5	
10/15/09-10/16/09	Semester Break – No Classes	
10/20/09	Quiz Chapter 5, Chapter 6	P5-1A, P5-2A, P5-3A, P5-4A
10/22/09	Chapter 6	
10/27/09	Quiz Chapter 6, Review	P6-1A,P6-2A,P6-3A,P6-4A
10/29/09	Review for Exam#2	
11/3/09	Exam#2 Chapters 4,5, and 6	
11/5/09	Chapter 7	
11/10/09	Chapter 7	
11/12/09	Chapter 7, Quiz Chapter 7	P7-1A, P7-2A, P7-3A, P7-4A
11/17/09	Chapter 8	
11/19/09	Chapter 8	
11/24/09	Chapter 8, Quiz Chapter 8	P8-1A, P8-2A, P8-3A, P8-4A
11/25/09-11/27/09	Thanksgiving Holiday – No Classes	
12/1/09	Chapter 9	
12/3/09	Chapter 9	
12/8/09	Chapter 9, Quiz Chapter 9	P9-1A, P9-2A, P9-3A, P9-4A
12/10/09	Review for Final Exam	
12/15/09	Final Exam Chapters 7, 8 and 9 (7:00 a.m. - 9:00 a.m.)	