

DIXIE STATE COLLEGE OF UTAH  
APPLIED BUSINESS ACCOUNTING 1010  
Fall 2011

**Instructor:** Trevor Linderman

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**Class Information:**

Applied Business Accounting, ACCT 1010, 2 Credits

Section 01B, CRN 45328

Room 105 Udvar-Hazy, MWF 8:00 am – 8:50 am

**Required Text:**

College Accounting, McQuaig, 10<sup>th</sup> Edition

**Course Description:**

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

**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 JEs in preparation for a new 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. Understand the role of special journals and subsidiary ledgers in the accounting process i.e. Sales Journal, Purchases Journal, Accounts Receivable Ledger, and Accounts Payable Ledger.
4. Describe and prepare a simple bank reconciliation
5. Calculate employee earnings and deductions and complete a payroll register.
6. Calculate employer payroll taxes and complete employer's quarterly federal tax return Form 941, along with W-2's, W-3, and Form 940.

**Course Requirements and Policies:***Enhancing the Likelihood of Successfully Completing this Course.*

To enhance the likelihood of understanding basic accounting and business concepts and applications, (1) complete reading assignments prior to class, (2) come to each class on time and stay for the entire class, (3) participate in all classroom learning activities, and (4) complete all learning activities on time.

*Critical Thinking Skills, and Oral Communication Skills.*

You will have several random and non-random opportunities to participate in class-related learning activities. Those participation opportunities will enhance your critical thinking and oral communication skills. I will evaluate your participation contributions on a daily basis and use the resulting rankings to compute your participation points. Your participation ranking depends upon the frequency and usefulness of your contributions to our classroom learning dynamics.

*Developing Information-Systems-Oriented Technological Skills.*

All exercises and assignments must be prepared using an electronic medium so that your work can be displayed for class discussion when you are randomly called upon to do so.

*Professionalism:*

**Absenteeism and Timeliness:** Not attending class or being late to class not only distracts from the learning environment of other students, but will directly impact your ability to maintain good standing with regard to your participation grade. Also, I will not accept late work unless I have agreed to do so in advance of the due date, typically in connection with a compelling life emergency.

**Electronic Devices.** In the event that your interaction with an electronic device detracts from our learning environment, you have the choice of providing your instructor and class peers with sufficient pastries and libations (e.g., milk, apple juice) to meet their caloric intake dreams or taking a three-percent (3%) reduction in your final grade.

**Testing and Quizzes:**

Accounting 1010 is divided into three units. 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 given.

**Homework and Participation:**

We will review discuss, and correct homework in class, prior to turning it into the

instructor, where upon it will be graded, at least in part on accuracy, completeness, logic, difficulty, clarity, neatness and organization. Active, appropriate contribution to this process will have a direct impact on students participation score for the day.

**Grading:**

Final grades will be assigned based on the following breakdown:

Exams	50%
Participation	25%
Quizzes	15%
Homework	<u>10%</u>
	100%

Note: there are no make-up or grade-improvement projects available in this class. The following grading scale reflects approximately how your performance in this course will be mapped to a letter grade:

100 - 93%	A
92% - 90%	A-
89% - 87%	B+
86% - 83%	B
82%- 80%:	B-
79% - 77%	C+
76% - 73%	C
72% - 70%	C-
69% - 67%	D+
66% - 63%	D
62% - 60%	D
Below 60%	F

You should be able track your performance in this class, via the classroom Blackboard page. However, if at any time you are concerned, please feel free to discuss it with me directly.

**Disability Accommodations:**

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the DISABILITY RESOURCE CENTER Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located in the North Plaza Building. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

**Dmail:**

Important class and college information will be sent to your Dmail 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 account. If you don't know your user name and password, go to [www.dixie.edu](http://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.

**College resources:**

Several college resources are available to help you succeed. Check out the links for each one to get more information. If you need help understanding the content of your courses, go to the Tutoring Center located in the Browning Learning Center, Room 105. There is a schedule of what courses have tutors at what times outside the door. You can also visit them online at <http://dsc.dixie.edu/tutoring/>

If you need to use a computer to do schoolwork on campus, go to the Computer Center in the Smith Computer Center or the Library basement. If you are assigned to take a test in the Testing Center, go to the North Plaza. You can get Information on their website at <http://new.dixie.edu/testing/> The Library has all kinds of information and resources. Visit the Val Browning Library or go to the library website at <http://library.dixie.edu/>

**Academic integrity:**

I believe that most students are honest, and I don't want to punish everyone for the few that aren't. However, I will not tolerate cheating, and if I discover that it has occurred, a zero grade will be given for that assignment or exam, and you will not be allowed to make it up. Repeated or aggravated offenses will result in failing the course. Any time you take credit for work you did not do, you are cheating. This includes getting the answers to homework problems from someone else, copying information from a library or internet source and presenting it as if it were your own words (plagiarism), looking at someone else's answers on an exam, and asking someone who has already taken a test about what questions it contains.

I have tried to design assignments and exams to minimize the temptation to cheat, but it is not my job to prevent you from cheating. If you cheat and are not caught, it doesn't mean that you "beat the system." It means you violated the Student Code and forfeited your integrity, whether or not you are caught. You will pay the price, sooner or later. Having served on the committee that disciplines students for academic dishonesty, I can promise you that it is better to fail an assignment or even a class than to cheat and lose the chance to continue your education.

(<http://library.dixie.edu/policies/studentcodesectionfour.pdf> page 8).

Information contained in this syllabus, other than grading and course requirements and policies may be subject to change with advance notice, as deemed appropriate by the instructor. You are responsible for changes to the syllabus or learning activities announced in class during your absence.

The following is a TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE

Date	Chapter	Quiz	Assignment	Assignment Due
3-Oct-2011	Introduction		P1-1A, P1-2A, P1-3A, P1-4A	
5-Oct-2011	Chapter 1			
7-Oct-2011	Chapter 2	Chapter 1 Quiz	P2 -1A, P2-2A, P2-3A, P2-4A	P1-1A, P1-2A, P1-3A, P1-4A
10-Oct-2011	Chapter 2			P2 -1A, P2-2A, P2-3A, P2-4A
12-Oct-2011	Chapter 3	Chapter 2 Quiz	P3-1A, P3-2A, P3-3A, P3-4A	
14-Oct-2011	NO CLASS			
17-Oct-2011	Chapter 3			
19-Oct-2011	Chapter 3			P3-1A, P3-2A, P3-3A, P3-4A
21-Oct-2011	Exam Review	Chapter 3 Quiz		
24-Oct-2011	<b>Exam</b>	<b>Exam in T.C.</b>		
26-Oct-2011	Chapter 4		P4-1A, P4-2A, P4-3A, P4-4A	
28-Oct-2011	Chapter 4			
31-Oct-2011	Chapter 4			P4-1A, P4-2A, P4-3A, P4-4A
2-Nov-2011	Chapter 5	Chapter 4 Quiz	P5-1A, P5-2A, P5-3A, P5-4A	
4-Nov-2011	Chapter 5			P5-1A, P5-2A, P5-3A, P5-4A
7-Nov-2011	Chapter 6	Chapter 5 Quiz	P6-1A, P6-2A, P6-3A, P6-4A	
9-Nov-2011	Chapter 6			
11-Nov-2011	Exam Review	Chapter 6 Quiz		
14-Nov-2011	Chapter 7	<b>Exam in T.C.</b>	P7-1A, P7-2A, P7-3A, P7-4A	
16-Nov-2011	Chapter 7			
18-Nov-2011	Chapter 7			P7-1A, P7-2A, P7-3A, P7-4A
21-Nov-2011	Chapter 8	Chapter 7 Quiz	P8-1A, P8-2A, P8-3A, P8-4A	
23-Nov-2011	NO CLASS			
25-Nov-2011	NO CLASS			
28-Nov-2011	Chapter 8			
30-Nov-2011	Chapter 8			P8-1A, P8-2A, P8-3A, P8-4A
2-Dec-2011	Chapter 9	Chapter 8 Quiz	P9-1A, P9-2A, P9-3A, P9-4A	
5-Dec-2011	Chapter 9			
7-Dec-2011	Chapter 9			
9-Dec-2011	Exam Review	Chapter 9 Quiz		
<b>16-Dec-2011</b>	<b>Final Exam</b>	<b>7:30 - 9:30 AM</b>		

