COURSE: AC210 Principles of Accounting I
NUMBER OF CREDIT HOURS: 3
PREREQUISITE: Sophomore standing or permission of instructor

Semester and year: Fall 2014
Time and day: 8:00-8:50 MWF
Instructor: Christina Wilson, C.P.A
E-mail: wilsonc@moval.edu
Office phone: 660-831-4121
Home phone: Home phone (optional)
Office location: Baity 105-3
Office hours: Monday and Wednesday: 12:00-1:00
Tuesday 8:00 – 9:25 and 10:50-1:50
Thursday 8:00-9:25 and 10:50-1:00

COURSE DESCRIPTION
AC210. Principles of Accounting I – 3 hours. Accounting for both non-major and the major. Basic principles of the complete accounting cycle. Analysis of the balance sheet, income statement, other financial statements. Prerequisite: Sophomore standing or permission of instructor. Fall. Spring.

STUDENT LEARNING OUTCOMES—COURSE
1. Know and be able to demonstrate the accounting cycle.
2. Prepare balance sheets and income statements according to generally accepted accounting principles (GAAP).
3. Understand and be able to apply the basic accounting concepts that underlie GAAP.
4. Demonstrate the necessary accounting background to complete other business courses.
5. Demonstrate the quantitative skills necessary to support financial transactions.
6. Identify and explain the duties of an accountant and the profession’s role in society.
7. Use basic spreadsheet technology to compute and report financial information.

STUDENT LEARNING OUTCOMES—GENERAL EDUCATION
N/A

STUDENT LEARNING OUTCOMES—DESE
N/A

ASSESSMENT OF STUDENT LEARNING OUTCOMES
1. Students will submit to four examinations. (LO 1, 2, 3)
2. Students will complete a wide variety of accounting problems. (LO 1, 2, 3)
3. Students will utilize spreadsheet software to solve and report solutions. (LO 4)
OTHER INFORMATION*

Resources:
1. **TEXT Companion Site: Accounting Warren/Reeve/Duchac**
      i. Crossword puzzles
      ii. Excel Templates
      iii. Flashcards
      iv. Glossary
      v. Student PowerPoints

2. **Moodle**
   a. Student PowerPoints by Chapter
   b. Fall Calendar of Assignments

3. **Tutor in Learning Center:** Every semester the Learning Center (top floor Baity) offers/provides an accounting tutor. Please check the Learning Center schedule for times and dates of tutor availability.

4. **Study Group/Classmates:** At the beginning of the semester the instructor will assign or allow the students to select a study group composed on fellow classmates.

5. **Instructor:**
   a. The Instructor is available during office hours or by special appointment.
      i. Office location: Baity 105-3
      ii. Office Hours:
         Monday and Wednesday: 12:00-1:00
         Tuesday 8:00 – 9:25 and 10:50-1:50
         Thursday 8:00- 9:25 and 10:50-1:00
   b. Email: wilsonc@moval.edu
      i. The Instructor will be available to correspond through email. Please allow 48 hours for response time.

6. **Chair of the Business Division Larry Stockman**
   a. Office location: Baity 116
   b. Office Hours: Please check with Chair for office hours.

7. **Accounting Intern/Lab**
   a. Every semester a lab is provided for the Principles of Accounting Courses
      i. Once the semester begins the Instructor will announce the time, date and place for the on-going labs
      ii. The purpose of the labs is to provide additional support for the student
      iii. The Accounting Intern will lead the labs

REQUIRED TEXT/S
GRADING POLICY AND PROCEDURES
This course requires a minimum of two hours of out-of-class work for every one hour of direct faculty instruction. Grades will be based on examinations, homework assignments, and a required spreadsheet. The total breakdown of the points is as follows:

- Examinations (4 @ 80 pts. each)  320 pts.
- Homework (11@ 5 pts. each)  55 pts.
- Spreadsheet (1 @ 25 pts.)  25 pts.
Total 400

The grading scale based on total possible points is as follows:

- 90 – 100 % = A
- 80 – 89% = B
- 70 – 79% = C
- 60 -69% = D

**Exams:** Cover all material discussed in class as well as work/reading assignments.

**Homework:** Every class period the students will be assigned homework. The student is expected to bring the completed assignment to the next class period for discussion and review. At the end of the chapter or before an exam the instructor will collect specific exercises (previously assigned) from each chapter for grading. Homework scores are based upon completion rather than accuracy.

**Spreadsheet:** One spreadsheet problem will be assigned in this course. (Problem 7-2A) The purpose of this assignment is for the student to demonstrate their ability to prepare an interactive spreadsheet to solve a basic accounting problem. The spreadsheet should be the work of the individual and should not be prepared by multiple persons. The spreadsheet will be turned in by e-mail to the instructor. The spreadsheet is due Nov. 14\textsuperscript{th} 2014 by 3:00 p.m.

Requirements:
1. Correct solution
2. Organized formatting
3. Use of formulas where-ever possible. This means a number should only be typed in by hand if the student cannot devise a formula to output the correct solution for the cell.
TENTATIVE SCHEDULE

<table>
<thead>
<tr>
<th>Date</th>
<th>Subject under Review</th>
<th>Assigned Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 25th</td>
<td>Syllabus</td>
<td></td>
</tr>
<tr>
<td>Aug. 27th – Sept. 5th</td>
<td>Introduction to Accounting and Business</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>Sept. 1</td>
<td>No Class</td>
<td></td>
</tr>
<tr>
<td>Sept. 8th - 12th</td>
<td>Analyzing Transactions</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>Sept. 15th – 19th</td>
<td>The Adjusting Process</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>Sept. 22nd</td>
<td>Exam I</td>
<td></td>
</tr>
<tr>
<td>Sept. 24th – 29th</td>
<td>Completing the Accounting Cycle</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>Oct. 1st – 8th</td>
<td>Accounting Systems</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>Oct. 10th – 15th</td>
<td>Accounting for Merchandising Businesses</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>Oct. 17th</td>
<td>Exam II</td>
<td></td>
</tr>
<tr>
<td>Oct. 20th – 27th</td>
<td>Inventories</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>Oct. 29th – Nov. 3rd</td>
<td>Sarbanes Oxley, Internal Control</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>Nov. 5th – 12th</td>
<td>Receivables</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>Nov. 14th</td>
<td>Exam III</td>
<td></td>
</tr>
<tr>
<td>Nov. 17th – 21st</td>
<td>Fixed Assets and Intangible Assets</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>Nov. 26th – 28th</td>
<td>Thanksgiving break</td>
<td></td>
</tr>
<tr>
<td>Nov. 24th – Dec. 3rd</td>
<td>Current Liabilities and Payroll</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>Dec. 5th – 8th</td>
<td>Caught up and Review</td>
<td></td>
</tr>
<tr>
<td>Dec. 8th</td>
<td>Last day of classes</td>
<td></td>
</tr>
<tr>
<td>12-9-14 @ 8:00 a.m.</td>
<td>Final Exam</td>
<td></td>
</tr>
</tbody>
</table>

FINAL EXAM
12-9-14 @ 8:00 a.m.

OPTIONAL INSTRUCTOR POLICIES
1. Cell phones are absolutely prohibited from use in class. The use of a cell phone as a calculator on a test is prohibited. If a student is caught using a cell phone in class they will be asked to leave and if a student is caught using a cell phone during the exam they will receive a score of 0.
2. Late homework will not be accepted.
3. All exams are to be taken when scheduled. Makeup exams must be approved by the instructor prior to the respective scheduled due date. If formal prior approval is not given the instructor will deduct forty points from the total exam score. In case of sickness a doctor’s or nurse’s note is highly recommended. Each student is only allowed one makeup exam. Makeup exams must be taken within a week of the missed exam.
4. Cheating in any form will result in failure of the assignment or exam.
5. The instructor reserves the right to alter the tentative schedule.
6. Students are required to bring a calculator and writing material to all class sessions.

7. Headphones and earphones should be removed and placed out of sight during all class times.

8. Each student must demonstrate their proficiency in Principles of Accounting. All work is to be the individual work of the student unless otherwise stated.

9. Some of the work in the class will be performed as a team. When team work is assigned, the professor will clearly state that collaboration is allowed. Any team member who does not carry their load will be removed from the team and asked to perform the work as an individual.

10. In addition, a student who does not have excellent attendance may not qualify for team projects and may be required to perform the work as an individual.

11. Throughout the semester the instructor will be corresponding with the students through email. Please allow up to 48 hours for an instructor response.

ATTENDANCE POLICY
Attendance will be taken each day in the first few minutes of class. If the student is not present at 8:00 a.m. they will be counted absent.

STUDENT CODE OF CONDUCT
It shall be the responsibility of every student enrolled at Missouri Valley College to support the academic integrity of the institution. This applies to personal honesty in all aspects of collegiate work, all student records, and all contacts with faculty and staff. Academic dishonesty will not be tolerated.

It shall also be the responsibility of every student enrolled at Missouri Valley College to be respectful of the right of other students, staff, and instructors to ensure a safe, peaceful atmosphere conducive to the educational goals of an institution of higher learning. Rude or disruptive behavior will not be tolerated.

Student actions that do not adhere to the MVC Student Code of Conduct will be addressed according to College policies regarding academic dishonesty and disruptive behavior. Students who exhibit dishonest, disruptive, or disrespectful behavior risk suspension or expulsion from the institution.

ACADEMIC DISHONESTY
Academic integrity is expected and required of all students. Students and faculty are responsible and accountable for personally upholding that integrity. Cheating will not be tolerated, and students found guilty of cheating in any way will be disciplined according to the Academic Dishonesty Policy in the MVC College Catalog. The following penalties may be applied:

1. Reprimand.
2. Requirement that the student repeats and re-submits the same or alternate assignment. In such cases, the grade or mark awarded will be reduced or limited at the discretion of the faculty member.
3. Completion of the Plagiarism Tutorial found at the student’s Moodle site. (Must be completed if this is the student’s first plagiarism offense)
4. A mark of '0' will be given for the assignment with no opportunity to resubmit. This may result in failure of the course.
5. A failing (F) grade will be awarded in the course.
6. Automatic failing (F) grades in all courses in which the student is registered, and no fees will be refunded for that semester. This penalty will only be imposed by the student’s program division chair or the Chief Academic Officer.
7. Expulsion from Missouri Valley College, permanently recorded on the student’s record. This penalty will result in automatic failing (F) grades in all courses in which the student is registered, and no fees will be refunded for that semester.
ADA STATEMENT
The College seeks to comply fully with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. The ADA Coordinator works with the programs to assist the faculty in understanding and implementing accommodations.

Students with disabilities should have documentation of their disability sent to the campus ADA coordinator, Debbie Coleman, 660-831-4170 or colemand@moval.edu, and set up an appointment as soon as they arrive on campus. Students enrolled in online courses should email the ADA coordinator. Failure to do so could delay accommodations. After proper documentation, reasonable efforts will be made to accommodate students’ needs. If you have any questions about how to initiate this process, please contact your instructor.