



# ACCT 101: Practical Accounting

**Syllabus—Fall 2014**

**Dr. Al Taccone**

Welcome to our Practical Accounting class! This course is the first step towards mastering “the language of business.” Success in the class is directly related to attending class, completing assignments, and participating regularly. I look forward to working with you towards a rewarding experience that results in you meeting your personal, professional and educational goals.

## Course Description

Directed toward students preparing for ACCT 201 and the bookkeeping and accounting certificates, this course covers record keeping for sole proprietorships in service and trade businesses, including worksheets, adjusting and closing journal entries, payroll, cash reconciliation, and preparation of financial statements. Practical problems are stressed, and students are required to complete an accounting practice set for a company. (Formerly BUS 101)

## Course Details

**Semester:** Fall 2014

**Room:** OC 4801

**Units:** 4

**Hours:** 4 lecture hours

**Transfer Credit:** CSU and UC

**Meetings:** Mondays 5:30-7:50 p.m. plus 1.5 hours online

**Section:** 1016

**Blackboard Site:** <https://blackboard.miracosta.edu>

**Prerequisites:** None

**My Accounting Lab (MAL) Register & log-in required for all online course components:**

[www.pearsonmylab.com](http://www.pearsonmylab.com). Follow student registration instructions attached to this syllabus.

## Course Objectives and Student Learning Outcomes

The business and accounting programs at MiraCosta College educate, develop and prepare students to successfully meet the multidisciplinary, technological and ethical challenges of a dynamic global business environment. The faculty has identified **three student learning outcomes (SLOs)** that students should be competent in as a result of their studies:

- Complete an accounting cycle for a sole proprietorship according to generally accepted accounting principles (GAAP). **This SLO is assessed via the practice set that is due by December 6, 2014.**
- Generate and record payroll and payroll-related liabilities in accordance with state and federal laws and regulations. **This SLO is assessed via the online exam that is due on November 16, 2014.**
- Explain and apply the principle objectives and practices of proper internal control and/or evaluate ethical standards in a given business situation. **This SLO is assessed via the chapter 6 MAL assignment due on October 25, 2014.**

**SLO Assessments are noted in the weekly schedule.**

Course Objectives:

- Judge the meaning of complex statements and the quality of logical conclusions, calculations, and concept applications.
- Analyze the Annual Report of a major corporation using complete sentences, spelling accounting terms correctly and writing with reasonable clarity.
- Complete a manual accounting simulation (practice set).

## Instructor Information

Instructor: Al Taccone, Ph.D.  
Dean, Career & Technical Education      Office: 4819  
Telephone: (760) 795-6807      Office Hours: Mon.-Fri. 8 a.m. – 4:30 p.m.  
E-mail: [ataccone@miracosta.edu](mailto:ataccone@miracosta.edu)      (by appointment only)  
Web Page: <http://www.miracosta.edu/home/ataccone/>

**E-mail** is the best way to communicate with me and you will receive a response within 48 hours.

Background: B.S., Business Education, Bryant University, M.B.A. Anna Maria College, Ph.D., Walden University.

## Course Materials & Required Web Access

**Text:** Slater, Jeffrey, **College Accounting: A Practical Approach**, 12<sup>th</sup> edition with [My Accounting Lab \(MAL\)](#)  
Pearson, ISBN: 9781269462235. A copy of the textbook is on reserve at the MCC Library.

You may purchase the textbook or, at minimum, the access to My Accounting Lab that includes e-text. Please be aware that the text will be used for in class problem solving each week.

**Course Blackboard Web Site:** <https://blackboard.miracosta.edu>. Use Firefox web browser for best results.

**My Accounting Lab (MAL):** [www.pearsonmylab.com](http://www.pearsonmylab.com). Follow student registration instructions attached to this syllabus and in the "Content" menu of the [Blackboard](#). Use Firefox web browser for best results.

**MAL is where you will complete all weekly online requirements including supplemental lectures, quizzes, problem solving and any additional instructional requirements.**

**Materials:** Three ring binder (suggested), pen, #2 pencil, eraser, ruler, two 882-E Scantron forms, and basic function calculator.

## Course Content

Each class meeting will begin with a review of homework assignments followed by presentation of new material in lecture, practice problem solving and class discussion format. **Students should be prepared by reviewing homework solutions** available on the course [Blackboard](#) site prior to class for the purpose of asking questions about homework between classes and at the start of each class. Any assignments that are graded will not have solutions available on the Blackboard site. **Working papers** for all assignments are available at the [Blackboard](#) site for this class.

**Online quizzes** (one per chapters 1-12) are administered through [My Accounting Lab \(MAL\)](#) and consist of objective questions and brief problem solving. Online quizzes are **due by 11 p.m. every Saturday**. Due dates are also noted in the weekly schedule.

**Online problem assignments** (one per chapters 1-12) are administered through [My Accounting Lab \(MAL\)](#) and are **due by 11 p.m. every Saturday**. Due dates are also noted in the weekly schedule.

**NOTE:** Instructions for logging in and using My Accounting Lab (MAL) are attached to this syllabus and are available on the main menu of the course [Blackboard site](#). The [My Accounting Lab \(MAL\)](#) URL is [www.pearsonmylab.com](http://www.pearsonmylab.com) may be accessed through the menu of the Blackboard site for this class (click on [MAL](#) button on left of screen).

One **practice set** will be open in My Accounting Lab (MAL) on October 6, 2014 and is due on or before 11 p.m. on December 6, 2014.

Three equally weighted **exams** (midterm, final and one online) will be administered on the dates indicated in the weekly schedule and will consist of objective questions and problem solving based on homework assignments. A **review sheet** will be posted in the "content" menu in Blackboard at least one week prior to each exam date.

In class extra credit assignments will be offered periodically. Students must attend and complete extra credit assignments to receive credit.

## Course Grading Requirements

1) One <b>Mid Term Exam</b> (in class)	150
2) One <b>Online Exam</b>	100
3) One <b>Final Exam</b> (in class)	150
4) Twelve <b>online quizzes</b> in MAL @ 10 points each	120
5) Twelve <b>online</b> problem assignments in MAL @ 10 points each	120
6) One <b>Practice Set</b> in MAL	<u>60</u>

**Total Possible Points**

**700**

**Total Points and Corresponding Letter Grade:**

**A = 627-700**

**B = 557-626**

**C = 487-556**

**D = 417-486**

**F = Below 417**

## Course Rules and Expectations

### Adding and Dropping this Course:

Each student is responsible for adding and/or withdrawing from this course. The last day to add this course with instructor consent (permission number) is **August 29, 2014**. The last day to withdraw from this course for no grade is **August 29, 2014**. The last day to withdraw from the course and receive a grade of "W" is **November 14, 2014**.

### Attendance Policy:

Attendance is required in this course. **No absences will be excused.**

Attendance is critical to teaching and learning. You will fall behind in acquiring course content and skills if you do not attend every class. Situations can occur, however, that are beyond your control and require you to miss class(es). If you miss a class, make arrangements with a classmate to keep you informed on lecture topics, handouts, and assignments. See course content and grading criteria for online attendance requirements. All material necessary to be successful in this course is not necessarily found in the textbook or Blackboard site. **You must be present to receive credit for attendance, exams, extra credit, quizzes, and assignments. Assignments must be turned in by due dates. No make-ups of any kind will be allowed.** Contact the instructor immediately if extenuating circumstances will prevent you from attending class. **E-mail is the best way to communicate with the instructor.** Instructor will respond to e-mails within 24 hours of receipt. Though instructor may respond on weekends students should not expect responses on weekends. Instructor reserves the right to withdraw students for lack of attendance (missing 2 or more classes in a row) or lack of progress. Should you miss class, you should refer to the class [Blackboard site](#) for class announcements, lecture notes, syllabus, weekly schedule, in class and homework practice exercise and problem solutions, and exam study guides. **Students must be present to earn extra credit offered in class.**

### Tardiness:

**Classes will begin promptly at 5:30 p.m.** Attendance will be taken at the start of each class. Promptness is expected. See course content and grading criteria for online attendance requirements. No make ups due to tardiness allowed.

### Assignments:

Completing ALL assignments is critical to success in this course. Completing and understanding all assignments will enhance success on all assessments and future assignments. Please contact instructor via e-mail or at the start of each class with questions on assignments. Working papers for all exercises and problems are located in the course Blackboard site. The course Blackboard site also has link to problem solutions to check student work. Homework assignment solutions will be available on the [Blackboard site](#) on the date each chapter is started in class. See the weekly schedule for practice set assigned and due dates.

**Academic Honesty:**

All tests and assignments are to be the work of the student. Any exams or assigned work that is turned in by the student for a grade, but, is not the original work of that student will be deemed unacceptable and the student will receive zero points for that work.

## College Policies and Services

**Verified Disability:**

A student with a verified disability may be entitled to appropriate academic accommodations. Please contact the instructor and/or the Disabled Student Program and Services Office at (760) 795-6658 or the office of the ADA Coordinator at (760) 795-6866 by the end of the first week of class.

**Tutoring and Academic Support Services (TASC):**

TASC offers free tutoring for this, and other courses at the Library and Information HUB. For more information drop by the HUB or call (760) 944-7748 extension 7748.

**Library Resources:** For Library services and resources information visit [www.miracosta.edu/library](http://www.miracosta.edu/library).

**NOTE:** Syllabus and attached weekly schedule subject to change at instructor discretion.

## Weekly Schedule—Fall 2014

Date	Chapter/Topics	ONLINE REQUIREMENTS in MAL (Graded)	Practice Homework (Not Graded)
Aug. 18	Chapter 1: Accounting Concepts and Procedures (Introduced)	Due 11 p.m. on Aug. 23 <i>(Practice only to learn how to use MAL)</i>	E1B-1, E1B-2, E1B-4, E1B-5 p. 33
Aug. 25	Chapter 1: Accounting Concepts and Procedures (continued)	Due 11 p.m. on Aug. 30	P1A-4, P1A-5 p. 34
Sept. 8	Chapter 2: Debits and Credits: Analyzing and Recording Business Transactions	Due 11 p.m. on Sept. 13	P2B-4, P2B-5 pp. 69-70
Sept. 15	Chapter 3: Beginning the Accounting Cycle	Due 11 p.m. on Sept. 20	P3B-2, P3B-3 pp. 114-115
Sept. 22	Chapter 4: The Accounting Cycle Continued	Due 11 p.m. on Sept. 27	P4B-2, P4-4 pp. 156-157
Sept. 29	Chapter 5: The Accounting Cycle Completed	Due 11 p.m. on Oct. 4	P5B-1, P5B-2 pp. 195-196
Oct. 6	Chapters 1-5 Reviewed	<b>Practice set open in MAL and due by 11 p.m. on Dec. 6</b> <i>SLO #1 Assessment*</i>	Practice Set in MAL: Text pages 204-212
<b>Oct. 13</b>	<b>Midterm Exam—Chapters 1-5</b>	N/A	N/A
Oct. 20	Chapter 6: Banking Procedure and Control of Cash	Due 11 p.m. on Oct. 25 <i>SLO #3 Assessment*</i>	P6B-1, P6B-4 pp. 252-253
Oct. 27	Chapter 7: Calculating Payroll Taxes: The Beginning of the Payroll Process	Due 11 p.m. on Nov. 1	P7B-1, P7B-2 pp. 285-286
Nov. 3	Chapter 8: Paying, Recording, and Reporting Payroll and Payroll Taxes	Due 11 p.m. on Nov. 8 <b>Online exam (Ch. 6, 7, &amp; 8)</b> <b>Due 11 p.m. on Sunday 11/16</b> <i>SLO #2 Assessment*</i>	E8B-3, E8B-4, E8B-8 pp. 321-324
Nov. 10	Chapter 9: Sales and Cash Receipts	Due 11 p.m. on Nov. 15	P9B-3 pp. 363-364
Nov. 17	Chapter 10: Purchases and Cash Payments	Due 11 p.m. on Nov. 22	E10B-10 p. 402 P10B-5 pp. 407-408
Nov. 24	Chapter 11: Adjusting Entries for a Merchandising Company	Due 11 p.m. on Nov. 29	E11B-2 p. 443 P11-B1 p. 447
Dec. 1	Chapter 12: Completion of the Accounting Cycle for a Merchandising Company	Due 11 p.m. on Dec. 6 <b>Practice Set due 11 p.m. on Dec. 6</b>	P12B-1 p. 485 P12B-2 p. 486
Dec. 8	<b>Final Exam: 5:30 p.m. Chapters 9-12</b>	N/A	N/A
WEEKLY ONLINE REQUIREMENTS:		Register and log in (see instructions attached to syllabus)	
Problems and Quizzes in My Accounting Lab (MAL) due 11 p.m. on Saturdays following Monday meetings as noted in schedule		<a href="http://www.pearsonmylabandmastering.com/northamerica/">http://www.pearsonmylabandmastering.com/northamerica/</a>	
Online Exam in MAL due 11 p.m. on 11/16		<a href="http://www.pearsonmylabandmastering.com/northamerica/">http://www.pearsonmylabandmastering.com/northamerica/</a>	
Practice Set in MAL due 11 p.m. on 12/6		<a href="http://www.pearsonmylabandmastering.com/northamerica/">http://www.pearsonmylabandmastering.com/northamerica/</a>	
<b>Practice Homework (Not Graded)</b>		E = Exercises      P = Problems	

### **To register for ACCT 101: Practical Accounting:**

1. Go to [pearsonmylabandmastering.com](https://pearsonmylabandmastering.com).
2. Under Register, click **Student**.
3. Enter your instructor's course ID: **taccone39943**, and click **Continue**.
4. Sign in with an existing Pearson account or create an account:
  - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click **Sign in**.
  - If you do not have a Pearson account, click **Create**. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor's online course:
  - Use the access code that came with your textbook or that you purchased separately from the bookstore.
  - Buy access using a credit card or PayPal.
  - If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)
6. Click **Go To Your Course** on the Confirmation page. Under MyLab & Mastering New Design on the left, click **ACCT 101: Practical Accounting** to start your work.

### **Retaking or continuing a course?**

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

### **To sign in later:**

1. Go to [pearsonmylabandmastering.com](https://pearsonmylabandmastering.com).
2. Click **Sign in**.
3. Enter your Pearson account username and password. Click **Sign in**.
4. Under MyLab & Mastering New Design on the left, click **ACCT 101: Practical Accounting** to start your work.

### **Additional Information**

See **Students > Get Started** on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.

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