

I. INSTRUCTOR:

MR. RON DEATON

OFFICE: ROOM 307C, phone: 538-4173, email: rdeaton@ghc.edu

OFFICE HOURS: 11:00-11:30, 1:00-1:30, daily, or by appointment.

II. REQUIRED TEXTBOOKS:

Needles, Powers and Crosson, Principles of Accounting Package, including electronic working papers, access to Eduspace, author's resources online, etc. Houghton Mifflin

<u>III. LEARNING OBJECTIVES</u>	<u>General Education Goals addressed*</u>
Students will learn to:	
Interpret and use financial statements.	DL,L,CT,SPR
Define ethics and describe the ethical responsibilities of accounting	DL,L,CT,SPR
Explain the importance of business transactions and accounting measurement.	DL,L,CT
Identify and use the typical elements in a manual accounting system	DL,L
Record and summarize business transactions	DL,L
Measure business income	DL,L,CT
Describe how general ledger and spreadsheet software are used in accounting	DL,L,CT,UR
Appreciate accounting conventions	DL,L,CT,SPR
Perform financial analysis	DL,L,CT,UR
Identify management and accounting issues in merchandising businesses	DL,L,CT,UR
Identify and explain management issues related to short term liquid assets	DL,L,CT
Identify the management issues related to recognition, valuation, classification, and disclosure of current liabilities	DL,L,CT
*General Education Goals:	Code:
<u>Disciplinary Learning:</u> Knowledge of content in prerequisite or transfer courses, as well as preparation for a career.	DL
<u>Literacy:</u> Skills in reading, writing, speaking, listening, and quantifying, as well as awareness and appreciation of learning styles and lifelong learning options.	L

Critical Thinking: Competency in analysis, syntheses, problem solving, decision making, creative exploration, and formulation of an aesthetic response.	CT
Social and Personal Responsibility: Awareness of and responsiveness to diversity and commonality among cultures, multiplicity of perspectives, ethical behaviors, and health and wellness issues.	SPR
Using Resources: Skills in accessing, and evaluating information resources including campus resources, awareness of the role of information resources in making sound decisions, and command of the skills required to use appropriate technologies effectively.	UR

III. ATTENDANCE REQUIREMENTS

5 days per quarter are allowed for medical reasons, personal problems, etc. 6 misses or more will drop your earned grade one level, e.g. B- to C+.

IV. STUDENT EVALUATION (subject to change)

- Homework , attendance, in class activities
- Periodic Tests (4 tests @100 pts.)
- Final Examination

POINTS POSSIBLE

150

400

150

600 pts.

V. GRADING STANDARDS

100-93% = A	79-78 % = C+	59 % and lower = F
92-90 = A-	77-73 = C	
89-88 = B+	72-70 = C-	
87-83 = B	69-68 = D+	
82-80 = B-	67-60 = D	

NOTE If you should miss a test, the student will:

A) earn a score of zero if the miss is not discussed with the instructor and thus, will probably cost the student at least one letter grade or

B) cause the 100 points to be transferred to the final exam.

VII. SCHEDULE OF STUDENT ACTIVITIES .

Course content has been divided into 4 sections. Each completed section will be followed by a 100 point test. Generally, assignments take a day, but feel free to work ahead. I do not recommend working beyond the current section that you are mastering. **Note: Homework, when collected, is due at the start of the class period, and I do not accept late homework----**If you miss but have the homework done, it is your responsibility to get your homework to me by noon on the day it is due....email is the logical alternative if you cannot make it to campus, since it is dated as I receive it on my computer.

<p>Sect I: Ch. 1 &2.</p> <ul style="list-style-type: none"> ▪ Introduction to <u>Ch. 1</u> ▪ Assignment 1 ▪ Assignment 2 ▪ Assignment 3 ▪ Assignment 4 ▪ ▪ Assignment 5 - <u>Ch. 2</u> ▪ Assignment 6 ▪ Assignment 7 ▪ Assignment 8 ▪ Assignment 9 ▪ Assignment 10 <p>Test I</p>	<p>Exercises</p> <p>1, 4-7 8-11 11,12 13,14,16</p> <p>2-6 - 9,10 13 14 15,16,18</p>	<p>Problems</p> <p>-</p> <p>2,3 5</p> <p>1,2 3 5(instructions 1-3) 5(instructions 4-6) -</p>	<p>Comments</p>
<p>Section II: Ch.3 & 4</p> <ul style="list-style-type: none"> ▪ Introduction to <u>Ch. 3</u> ▪ Assignment 1 ▪ Assignment 2 ▪ Assignment 3 ▪ Assignment 4 ▪ Assignment 5 ▪ ▪ Assignment 6 -<u>Ch. 4</u> ▪ Assignment 7 ▪ Assignment 8 ▪ Assignment 9 <p>Test II</p>	<p>Exercises</p> <p>3-6 7-9 - 10-15 -</p> <p>3,4 5,6 7 8-10</p>	<p>Problems</p> <p>1 2,3 - 4</p> <p>1 2 3 -</p>	<p>Comments</p>

<p>Section III: Ch. 5 & 6</p> <ul style="list-style-type: none"> ▪ Introduction to <u>Ch. 5</u> ▪ Assignment 1 ▪ Assignment 2- ▪ Assignment 3 ▪ Assignment 4 ▪ ▪ Assignment 5- <u>Ch. 6</u> ▪ Assignment 6 ▪ Assign. 7-- ▪ Assignment 8 ▪ Assignment 9 <p>Test III</p>	<p>Exercises</p> <p>3-5 6,7 8-11 12-15</p> <p>3-6 7,8 9,10 11,12 13,14</p>	<p>Problems</p> <p>1 2 3 4</p> <p>- 1 2 3 4</p>	<p>Comments</p>
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Section IV: Ch. 7,8 & 9	Exercises	Problems	Comments
▪ Introduction to Ch. 7		-	
▪ Assignment 1	3-5	1	
▪ Assignment 2	7,8	2	
▪ Assignment 3	9,10	3	
▪ Assignment 4	12-14	-	
▪			
▪ Assignment 5 - <u>Ch. 8</u>	4-7	-	
▪ Assignment 6	--	1,2	
▪ Assignment 7	8,9,12	3	
▪ Assignment 8	13-15	4	
▪			
▪ Assignment 9- <u>Ch. 9</u>	3-6	-	
▪ Assignment 10	7,8	1	
▪ Assignment 11	9	2,3	
▪ Assignment 12	11-15	-	
▪ Assignment 13	16,17	4	
▪ Assignment 14	18,19	5	
Final Exam			