

INSTRUCTOR: Mr. Ron Deaton ; Office: Room 307;
 Office Hours: 8:00-9:00 Tuesday, 11:00 to 12:00, M,T,W,TH, or by appointment;
 Phone: (360) 538-4173; email: rdeaton@ghc.edu.

I. COURSE DESCRIPTION

Prerequisites: Read 090 or placement in Read 120; Math 070 or concurrent enrollment. Theory and practice of double-entry bookkeeping and accounting for professional, service and merchandising business organizations. Coverage of both cash and accrual systems with preparation of worksheets, adjusting and closing entries, reversing entries, and financial statements. 5 lecture credits. Vocational program course. May be used as a general elective in the AA degree. **Special Note:**
Turn your cell phones off!!!

II. REQUIRED TEXT BOOKS

A. McQuaig, College Accounting Fundamentals, 10th edition,2011.

B. ***ONE ONLY OF THE BELOW:***

McQuaig, Working Papers with Study Guide 1-12, 2011(for students needing Acct 113 only),
or .

McQuaig, Working Papers with Study Guides 1-13 and 14-26, 2011(for students needing Acct 113
and 114

III. LEARNING OBJECTIVES. Students will learn to:

Recognize and record business activities into accounting records
Know what are the typical business accounts
Understand how these business accounts relate to each other.
Understand the transactions that make accounts increase and decrease
Record, update, and maintain accounts on a chronological basis.
Implement, check, and crosscheck procedures
Make special changes to accounts due to year end activities
Produce documents preferred by non Accountants
Prepare records and accounts for a new year
Learn the special procedures needed to safeguard cash.
Examine the steps taken for handling the payroll.
Understand how to comply with all governmental requirements concerning payroll activities
Implement, check, and crosscheck procedures

IV. ATTENDANCE REQUIREMENTS:

Attendance is required. Two points are deducted from your total points for each day missed, one point if you are tardy .

V. STUDENT EVALUATION (subject to change)

POINTS POSSIBLE

• Homework	50
• Periodic Tests (3 Quizzes @100 pts.)	300
• Final Examination	150

	500 points.

VI. GRADING STANDARDS

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

NOTE:

Three periodic tests are given , and if you take all three I will replace your lowest score with your final exam score if it is to your advantage. If you should miss a test, that will cause the 100 points to be transferred to the final exam. **No makeup quizzes or tests are given after the class has taken the quiz or test.**

VII. SCHEDULE OF STUDENT ACTIVITIES .

Course content has been divided into five sections. Section I is followed by a short quiz, sections II, III, and IV will each be followed by a 100 point test, and section V will be included in your final exam. 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 or reviewed, is due at the start of the class period, and I do not accept late homework .**

Assignment schedule(subject to change)

Section I: Chapters 1,2 Introduction to Ch. 1 Introduction, part 2 Assignment 1 Assignment 2 Assignment 3 Assignment 4 Assignment 5 Assignment 6 Assignment 7	Exercises - Ex 1,2,3 Ch 1: 6 Ch 2: 2,3 Ch 2: 5,6,7,8	Problems - 1-1a, 1-2a 1-4a 2-1a 2-3a 2-4a	Comments:
Section II: Chapters 3, 4 and 5	Exercises	Problems	Comments

Assignment 1	-	3-1a, 3-2a	..
Assignment 2	ch3:6, 7	3-3a	.
Assignment 3	Ch 4: 2,4,8		.
Assignment 4		4-1a	.
Assignment 5	-	4-3a,	.
Assignment 6	-	4-4a	.
Assignment 7	Ch.5: 3,4,7	5-1a, 5-3a	
Assignment 8		5-4a	
TEST 1 (100 pts.):			

Section III: Chapters 6,7,8	Exercises	Problems	Comments
Introduction to Ch. 6	-	-	
Assignment 1	Ch 6: 1,2	6-1a	
Assignment 2	-	6-3a, 6-4a	
Assignment 3	-	6-2a, 7-1a	
Assignment 4	-	7-2a, 7-3a	
Assignment 5	Ch 7: 5	7-4a	
Assignment 6	Ch 8:2	8-1a	
Assignment 7	Ch 8: 8	8-2a	
Assignment 8		8-4a	
TEST 2(100 pts.):			

Sect. IV: Chapters 9 & 10	Exercises	Problems	Comments
Introduction to Ch. 9	-	-	
Assignment 1	-	9-1a, 9-2a	j.e.'s only
Assignment 2	-	9-3a	
Assignment 3	-	9-4a, 9-5a	sj/pj only
Assignment 4	-	9-6a	all
Assignment 5	-		
Assignment 6	-		
Assignment 7	-		
Assignment 8	-		
TEST 3(100 pts.): <u>Th., Nov 18th</u>			

Sect. V: Chapters 11 & 12	Exercises	Problems	Comments
Introduction to Ch. 11	-	-	
Assignment 1			
Assignment 2			
Assignment 3			
Assignment 4			
Assignment 5			
Assignment 6			
Review for Final			
FINAL EXAM(200 pts.):			