TEXTBOOK: **Fundamental Accounting Principles-Twenty first** Ed.
Authors-Larson, Wild, & Chiappetta-Publisher-McGraw-Hill-Irwin
ISBN-10:-0-07-8025583-10

OFFICE HOURS: Home telephone: 423-7940 E mail at office:dajohnson@Southeast.edu

COURSE OBJECTIVE: An introduction to accounting principles and their applications to the proprietorship, partnership, and corporation through a financial statement approach.

GRADE BREAKDOWN: Your grade will consist of your 4 tests using Doane grading system

- 95-100% = A+
- 90-94% = A
- 85-89% = B+
- 80-84% = B
- 75-79% = C+
- 70-74% = C
- Below 60% = U

ATTENDANCE: Student attendance in each class session is required.

CLASS PARTICIPATION: Class participation is welcome.

ASSIGNMENTS: You are expected to read appropriate chapters and do the homework before class.

The schedule is as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>August</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Chapters 1, 2, 3</td>
</tr>
<tr>
<td>30</td>
<td>Chapter 4, Test, Chapters 5 and 6</td>
</tr>
<tr>
<td>September</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Chapter 7, Test, Chapter 8</td>
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<tr>
<td>13</td>
<td>Chapters 8, 9, and 10</td>
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<tr>
<td>20</td>
<td>Chapter 11</td>
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<tr>
<td>27</td>
<td>Test, Chapter 12</td>
</tr>
<tr>
<td>October</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>No class</td>
</tr>
<tr>
<td>11</td>
<td>Chapters 12 and 13</td>
</tr>
<tr>
<td>18</td>
<td>Test</td>
</tr>
</tbody>
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The Doane Academic Integrity Policy will be adhered to in this class. All projects and tests will present your own work. Any use of other ideas and words without proper citation of sources is plagiarism and will result in penalties to be determined by the instructor and/or dean of undergraduate studies.
Curriculum

Learning strategy will be lecture method.

Objectives | Course content
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I Student will be able to | I Record transactions from source documents
Journalize, post to accounts and | and post to general ledger
Prepare adjusting entries | Adjust account balances
And prepare financial statements | Income statement and balance sheet

II. Student will prepare journal entries for inventory | II Record purchase and periodic methods for
Merchandiser and compute ending | Periodic
Inventory | Perpetual

III Student will be able to maintain cash | III Maintain accounts
Maintain cash account | Cash account
Record charge sales | Accounts receivable

IV Student will be able maintain equipment | IV –Depreciation methods

V. Student able to record partnership transactions | V. Partnership
New partners | Compute partners’ net income
Compute partners’ net income | Liquidate partnership

VI. Student will record corporation transactions | VI. Corporations
Sale of stock | Dividends
Dividends | Earnings per share