

Doane College
ACCT 103 Principles of
Accounting I Syllabus

Instructor and Class Information

Instructor Name: Bill Jefferson

M.B.A., ABD

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Phone 531-622-4525

Office Hours: by appointment

Class Start Date: Week beginning October 19th

End Date: Week beginning December

5th

Meeting Times: Wednesday 6:00-

10:00p.m. Meeting Location: Computer

Lab

Course Description

This course is designed to provide introductory knowledge of accounting principles, concepts, and practices. Included topics are the balance sheet, the income statement, the statement of owners' equity, the statement of cash flows, worksheets, journals, ledgers, accruals, adjusting and closing entries, internal controls, inventories, fixed and intangible assets, liabilities, equity, and financial statement analysis. This course provides a foundation for more advanced work in the fields of accounting and business.

Instructional Level

Bachelor of Science Degree

Total Credits 3.00

Purpose/Goals

To provide students with the skills necessary to understand the language of accounting and with the ability to interpret financial information prepared using accounting techniques and procedures.

Target Population

The target population includes high school graduates continuing their education at the post-secondary level, adult learners who have not been to school for some time who are returning to update their skills, and displaced workers who are returning to school to update their skills in an attempt to find new employment.

Textbook: Horngren's Accounting, 10th Edition

Authors: Nobles, Mattison, Matsumura

----- Myaccountinglab.com access code (Comes bundled with a new access code

NOTE: All homework, quizzes and exams will be completed in My Accounting Lab (MAL). Your access to MAL is for one (1) year.

INSTRUCTOR COURSE ID: Provided week

before class

-COMPUTER ACCESS:

Every student should have access to a computer and an Internet Service Provider.

Learner Supplies:

Calculator. Quantity: 1. Required.

Set up account at pearsonmylab.com to access homework and exams

Course Competencies

- 1 Prepare journal entries.
- 2 Prepare a trial balance, adjusting entries, and financial statements.
- 3 Complete the closing process in the accounting cycle.
- 4 Evaluate a company's management of receivables.
- 5 Evaluate a company's management of inventories.
- 6 Produce an income statement summarizing operating activities, other revenue and expenses, extraordinary items, and earnings per share.
- 7 Use generally accepted accounting principles to account for investments in tangible and intangible operating assets.
- 8 Apply generally accepted accounting principles fundamental to the accounting for long term debt financing arrangements (i.e. long-term liabilities).
- 9 Employ fundamental principles generally acceptable to the accounting for equity financing transactions.

Course Grading Information

98-100 A+
90-97 A
87-89 B+
80-86 B
77-79 C+
70-76 C
67-69 D+
60-66 D
≤59 F

Instructor Grading Information

7 Assignments - 30 Points each: Total, 210 points
7 Quizzes - 10 Points each: Total, 70 points
Participation: Total, 20 points
4 Exams - 100 Points: Total, 400 points

Doane-Cell Phones

There are to be no active cell phones during class time as they are a disturbance to others and disrupt any activities that may be occurring. If a situation occurs that a student may need to be in contact with others, such as a family emergency, the instructor must be notified prior to accepting any calls.

Doane-Course Meeting Time and Location

You will find your course meeting time and location on the monitors located throughout the campus.

Doane-Disability Services

Any student with a disability has a right to request accommodations. It is the student's responsibility to contact the Disability Services office; a student services representative will recommend appropriate accommodations to the course instructor and his/her supervisor. The instructor and supervisor will identify with the student which accommodations will be arranged.

Doane-Equity

The instructor and students will act with integrity and strive to engage in equitable verbal and nonverbal behavior with respect to differences arising from age, sex, race, color, national origin, handicapping conditions, and religion.

Doane-General Information

All college policies and procedures identified in the student handbook will be adhered to for the course. College policies and procedures include, but are not limited to, conditions for dropping or withdrawing from a class, student academic honesty, etc. A copy of the student handbook is available upon request from the Student Services office on each campus.

Doane-Technology Usage Guidelines: In order to support the activities for this course, Doane College provides access to computers for students. The College established "Technology Usage Guidelines." can be found on the College web site.