



**Cerro Coso Community  
College  
BSAD C072  
Introduction to  
Accounting  
Course Syllabus**

Instructor: Karen O'Connor  
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Units: Three  
Time: online  
Dates: January 22, 2008 - May 16, 2008

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**Required text:**

Heintz & Parry, College Accounting 19<sup>th</sup> Edition Cengage SouthWestern Chapters 1-15 and working papers. Cengage Now course code.

**Course Description:**

This course covers basic accounting concepts and procedures required to complete an accounting cycle. Account types, (assets, liabilities, equity, revenue, expenses) as well as procedures for bank reconciliation, petty cash, and payroll are introduced. Learners complete business transactions from day-to-day recordkeeping to closing entries and preparation of year end documents balance sheet, income statement, and statement of owner's equity for a sample merchandising business.

**Course Objectives:**

Upon successful completion of the course, the learner will be able to:

- Explain, identify and record, increases and decreases in General Ledger accounts.
- Accurately prepare documents in the "Accounting Cycle".
- Accurately process source documents.
- Prepare and record information using accounting journals.
- Analyze and accurately record adjusting entries, worksheet and closing entries.

**Attendance/Make-Up Policies:** Make-up exams in BSAD C072 will be at the Instructor's discretion when extenuating circumstances cause an absence. When allowed, the make-up exams will be given during the class period following the original test date. Cerro Coso Community College policy states that you may be dropped from the class after four un-excused absences.

If a student wishes to drop the class it is the student's responsibility to officially drop the class by contacting the admissions and records office.

Week of	Topics		
01/22/08	Introduction to Accounting		
	Analyzing Transactions		
01/27/08	The Double Entry Framework		
02/04/08	Journalizing and Posting Transactions		
02/11/08	Adjusting Entries and The Worksheet Depreciation Methods		
02/18/08	Financial Statements and the Closing Process		
02/25/08	Accounting for Cash and Payroll Internal Controls		
03/03/08	Comprehensive One and Mid-Term Theory Payroll Accounting: Employee Earnings etc		
03/10/08	Payroll Accounting: Employers Taxes etc		
03/17/08	Accounting for Sales and Cash Receipts		
04/07/08	Accounting for Purchases and Cash Pmts		
04/14/08	Net Price Method of Recording Purchases		
04/21/08	Special Journals		
04/28/08	Accounting for Merchandising Inventory		
05/05/08	Adjustments and Worksheet		
05/12/08	Comprehensive Two and Final Theory Tests		

Use the Complete Set of Chapter Tools at Cengage Now  
<http://east/ilrn.com/ilrn>

**Cengage Now Assignments and Quizzes**

You will complete the study tools for each chapter and a post test at CengageNow. You will also complete a Quiz for each chapter at CengageNow.

**Mid Term and Final Assessments:**

These will each consist of theory and a hands-on assessment.

Name:

Your Record		Assignment	Topic
	10	CengageNow: Chapter One	Introduction to Accounting
	10	CN: Chapter Two	Analyzing Transactions
	10	CN: Chapter Three	The Double Entry Framework
	10	CN: Chapter Four	Journalizing and Posting Transactions
	10	CN: Chapter Five	Adjusting Entries and The Worksheet
	10	CN: Chapter Six	Financial Statements and the Closing Process
	10	CN: Chapter Seven	Accounting for Cash and Payroll
	10	CN: Chapter Eight	Payroll Accounting: Employee Earnings etc.
	10	CN: Chapter Nine	Payroll Accounting: Employers
	10	CN: Chapter Ten	Accounting for Sales and Cash Receipts
	10	CN: Chapter Eleven	Accounting for Purchases and Cash Pmts
	10	CN: Chapter Twelve	Special Journals
	10	CN: Chapter Thirteen	Accounting for Merchandising Inventory
	10	CN: Chapter Fourteen	Adjustments and Worksheet
	10	CN: Chapter Fifteen	Financial Statements & Year End
		Quizzes	
	20	CN: Chapter One Quiz	
	20	CN: Chapter Two Quiz	
	20	CN: Chapter Three Quiz	
	20	CN: Chapter Four Quiz	
	20	CN: Chapter Five Quiz	
	20	CN: Chapter Six Quiz	
	20	CN: Chapter Seven Quiz	
	20	CN: Chapter Eight Quiz	
	20	CN: Chapter Nine Quiz	
	20	CN: Chapter Ten Quiz	
	20	CN: Chapter Eleven Quiz	
	20	CN: Chapter Twelve Quiz	
	20	CN: Chapter Thirteen Quiz	
	20	CN: Chapter Fourteen Quiz	
	20	CN: Chapter Fifteen Quiz	

Your Record		Assignment	Page	Date Completed
	10	Mastery Problem Chapter Two		
	10	Chapter 3 Problem 3-7A	79	
	10	Mastery Problem Chapter Three		
	10	Chapter 4 Problem 4-9A	120	
	10	Mastery Problem Chapter Four		
	10	Chapter 5 Problem 514-A & 514B	161-162	
	10	Mastery Problem Chapter Five	172	
	10	Chapter 6 Problem 6-8 A	211	
	10	Mastery Problem Chapter Six	216	
	10	Chapter 7 problems 7-8 A & 7-9 A	259-260	
	10	Mastery Problem Chapter Seven	266	
	10	Chapter 8 Problem 8-8A	309	
	10	Mastery Problem Chapter Eight	315	
	10	Chapter 9 Problem 9-8A	344	
	10	Mastery Problem Chapter Nine	350	
	10	Chapter 10 Problems 10-10A and 10-11A	387-388	
	10	Mastery Problem Chapter Ten	393	
	10	Chapter 11 Problem 11-11A	427	
	10	Mastery Problem Chapter Eleven	433	
	10	Chapter 12 Problem 12-8A	476	
	10	Mastery Problem Chapter Twelve	486	
	10	Chapter 13 Problem 13 6A	516	
	10	Mastery Problem Chapter Thirteen	523	
	10	Chapter 14 Problem 14-9A	554-555	
	10	Mastery Problem Chapter Fourteen	567	
	10	Chapter 15 9-A & 15-10A	607-608	
	20	Mastery Problem Chapter Fifteen	617	
	100	Mid-Term Theory		
	120	Comprehensive One		
	100	Final Theory		
	150	Comprehensive Two		

**Grading Policy:** Semester grades will be based on lab work, class assignment, major topic area exams and a group project. Assignments and point values are listed below. All elements must be completed to obtain a passing grade. You cannot choose to leave out portions of the course.

Assignment	Points	Total
Chapter Study Assignments @ Cengage Now	10	150
Chapter Quiz 15 @Cengage Now	20	300
Working Papers @ 15 Chapters	20	300
Mid Term Theory		100
Comprehensive Problem One		120
Final Theory		100
Comprehensive Problem Two		150
<b>Total Points</b>		<b>1250</b>

**Point Grading Scale**

1125 and up	A
1000 and up	B
875 and up	C
750 up	D
Below 750	F

**Accommodations:** The College will make reasonable accommodations and/or academic adjustments to ensure that students with disabilities have an equal opportunity to participate in the college's courses. Students with disabilities, who are requesting academic accommodations, auxiliary aides or services, contact Special Services at 760-384-6250.

**Changes:** The instructor holds the right to change the syllabus when necessary and appropriate. If there is a revision it will be clearly communicated to you in writing.