

# BOOKKEEPING I

BUSAD 310, Section 5544

Spring 2015

<b>Instructor:</b>	Mrs. Nancy Backlund
<b>Day/Time:</b>	MW 8:00—9:25 a.m., FH 136
<b>Office:</b>	FH 120C
<b>Office Hours:</b>	MW 7:30-8 a.m. and 11 a.m.-12:30 p.m.; TTh 9-9:30 a.m.; and by appt.
<b>Phone:</b>	575-6497
<b>E-mail:</b>	<a href="mailto:backlundn@mjc.edu">backlundn@mjc.edu</a>
<b>Web Page:</b>	<a href="http://backlundn.faculty.mjc.edu">http://backlundn.faculty.mjc.edu</a>
<b>Catalog Description</b>	Essential bookkeeping fundamentals for job entry in business. Basics of double entry bookkeeping: general and special journals, general and subsidiary ledgers, business forms, payroll records and governmental payroll forms. Recommended as a preparatory course for BUSAD 201, Financial Accounting. (BUSAD 300 or Math 50 recommended for success.)
<b>Student Learning Outcomes</b>	Upon completion of the course, the student will be able to: <ul style="list-style-type: none"><li>• Determine and apply Generally Accepted Accounting Principles relating to bookkeeping.</li><li>• Analyze financial transactions through the accounting equation.</li><li>• Identify business documents used in processing accounting data.</li></ul>
<b>Attendance and Expectations</b>	<p>Good attendance and promptness is vital. After an absence, it is the student's responsibility to contact the instructor or a classmate regarding make-up work. Continued absences are not acceptable. If you miss four consecutive class meetings or four consecutive homework assignments, you may be dropped from the course. Also, if you have missed a majority of the class meetings or not submitted 70% of the homework at the halfway point of the semester, you may be dropped.</p> <p>If you need special accommodations for the course, the Disability Services web page offers contact information that may be of help: <a href="http://www.mjc.edu/studentservices/disability/">http://www.mjc.edu/studentservices/disability/</a></p>
<b>Student Responsibility</b>	Students are expected to come prepared to class. This means that the text and working papers (and simulation if applicable) are to be brought to every class. Being prepared includes completing reading and homework to effectively discuss concepts, problems, and issues related to the course topics.
<b>Assignments</b>	<p>Practice quizzes on the material may be required.</p> <p>There will be a variety of problems on a daily/weekly basis as well as a simulation. The simulation and homework will allow you to fully understand and apply the fundamentals you are learning. Accurate note taking will enable you to better retain the material and use it on assignments and in the future.</p> <p>Homework will most often be collected at the beginning of the class period. Any homework turned in after the collection time will be considered late. Late work will be accepted for only one week after the original collection date for one-half credit. You will have one "courtesy" homework pass for full credit on late homework submitted within one week of original due date.</p> <p>There will be announced and unannounced quizzes on the class and textbook material that in most cases <u>cannot</u> be made up if the student is absent of the work</p>

## Grading

is not completed. Test make-ups must be made up by the next class meeting following the absence. *Missed exams may be made up without penalty only if you have contacted the instructor prior to the exam.*

Founders Hall 114 has tutors that can assist you when I am not available.

The course grade is based on the following:

Assignments	30%	A	90% -100%
Exams	40%	B	80% -89%
Quizzes	15%	C	70% -79%
Simulation	15%	D	60% -69%

## Academic Integrity

Cheating or plagiarism demonstrates a failure to complete the most basic requirement of any course. Thus, the instructor may administer academic consequences for violating the Academic Integrity Policy ranging from partial or no credit on an exam or assignment to an F in the course. The instructor may also consider that a student's violation of academic integrity should be a consideration for disciplinary measures, such as suspension or removal from the course or the College. Disciplinary action for violating academic integrity is administered through the office of the Vice President of Student Services under Board Policy 5007 (Student Code of Conduct).

You are expected to have read and understood the Student Rights and Responsibilities section of the *MJC 2014-2015 Catalog* on **pages 323-330**. This would include Standards of Student Conduct & Behavior as well as Maintaining Academic Integrity.

You must do your own work! As stated in the MJC Catalog:

***The grading of a student's work rests on the fundamental idea that an instructor is evaluating a student's own work, so cheating or plagiarism demonstrates a failure to complete this most basic requirement of any course. Thus a faculty member may administer academic consequences for violating the Academic Integrity Policy ranging from partial credit to an F on the assignment or exam.***

Attempting to submit an assignment that is not entirely your own work or one that has been altered to appear as your own will receive a failing grade and may face disciplinary measures such as being removed from the course or failing the course. If you share a computer with someone, you will need to save your work to your own media storage location (pen drive, etc.) Quizzes and exams are to be taken independently.

No cell phone or computer use is acceptable in this course unless it is part of the instruction (this includes texting).

## Textbook and Materials

*College Accounting w/My AccountingLab*, Chapters 1-12, Slater, 12th ed. ISBN 9780133034431

*You're the Accountant*, 1st ed, ISBN 9782199061499 (MJC Bookstore only)

Calculator (cell phone or tablet not acceptable)

Ruler

## Final

Monday, April 27, 7-9:50 a.m.

			<b>DUE DATE</b>
1	Jan. 12	Ch. 1 The Acct. Equation/Fin. Stmts.	
	Jan. 14	Ch. 1	
2	Jan. 21	Ch. 2 Debits and Credits: T Accounts	Concepts 1-9 Ex. Set B (1B-1 to 1B-4)
3	Jan. 26	Ch. 2	
	Jan. 28	Ch. 2	
4	Feb. 2	Ch. 3 Gen. Journal/Ledger/Trial Bal.	Prob. 2A-2 to 2A-5 On the Job (Sanchez)
	Feb. 4	Ch. 3	
5	Feb. 9	Ch. 1-3 Exam	Prob. 3A-1 to 3A-2 On the Job (Sanchez)
	Feb. 11	Ch. 4 Adj. Entries/Worksheet/Fin. Stmts.	
6	Feb. 18	Ch. 4	
7	Feb. 23	Ch. 5 Closing Entries/Trial Bal.	Prob. 4A-3 to 4A-4 On the Job (Sanchez)
	Feb. 25	Ch. 5	
8	Mar. 2	Ch. 6 Banking	Prob. 5B-3 On the Job (Sanchez)
	Mar. 4	<b>Ch. 1-5 Exam</b>	
9	Mar. 9	Ch. 6	
	Mar. 11	Ch. 7 Employee Payroll	Prob. 6A-1 & 6A-4 On the Job (Sanchez)
10	Mar. 16	Ch. 7	
	Mar. 18	Ch. 8 Employer Taxes	Prob. 7A-1, 7A-2 & 7A-4 On the Job (Sanchez)
11	Mar. 23	Ch. 8	
	Mar. 25	<b>Ch. 6-8 Exam</b> Ch. 9 Sales & Cash Receipts	Prob. 8A-1 & 8A-2
12	Mar. 30	Ch. 9	
	Apr. 1	Ch. 10 Purchases & Cash Payments	Prob. 9A-2 to 9A-3
13	Apr. 6	Ch. 10	
	Apr. 8	Ch. 11 Merchandise Co. Adjustments	Prob. 10A-4 & 10A-5
14	Apr. 13	Ch. 11	
	Apr. 15	Ch. 12 Closing/Reversing Entries	Prob. 11A-2 & 11A-4
15	Apr. 20	Ch. 12	
	Apr. 22	Ch. 12/ <b>Exam 9-12?</b>	Prob. 12A-4 On the Job (Sanchez)