

# GROSSMONT COLLEGE

## BUS 109 – ELEMENTARY ACCOUNTING (ONLINE)

## BOT 109 – ELEMENTARY ACCOUNTING (ONLINE)

Fall 2009 –3 UNITS

### COURSE SYLLABUS

- Instructor:** Sue Loach
- Office hours:** By appointment. I do not work on campus. Notes in my mailbox on campus will not get to me. ***Please use email.***
- Email:** [suzanne.loach@gcccd.net](mailto:suzanne.loach@gcccd.net)
- Phone:** 619.884.7657. This is my cell.  
*Please be considerate of the fact that I work full-time.*
- Course website:** <http://gcccd.blackboard.com>
- Orientation:** <http://www.grossmont.edu/bot>  
**Do the orientation for Blackboard.**
- Publisher's website:**  
[http://college.hmco.com/accounting/mcquaig/college\\_acc/9e/site\\_index.html](http://college.hmco.com/accounting/mcquaig/college_acc/9e/site_index.html)

### **Description**

Elementary Accounting online is a 16-week online course designed to provide students with a basic knowledge of accounting terms, concepts and procedures. The course will familiarize students with analyzing business transactions for a service business, accounting for cash and payroll, and using special journals. **The course is conducted completely on the Internet.**

### **Prerequisites and recommended preparation**

There are no official prerequisites. However, I strongly recommend that students be very familiar with computer use, including extensive experience with email and the Internet.

Experience with the Blackboard user interface is also required. This is NOT recommended for your first on-line class!

*I cannot troubleshoot your computer or Internet problems. You must have a reliable computer and Internet connection. Technical problems are NOT an excuse for missed work.*

## **Objectives**

- To develop an understanding of the fundamental accounting equation
- To analyze business transactions
- To prepare general journal entries and post transactions to ledger accounts
- To prepare adjustments, worksheets and closing entries
- To reconcile cash bank accounts
- To develop an understanding of payroll accounting
- To prepare special journals
- To demonstrate an understanding of the entire accounting cycle

## **Required materials**

- College Accounting 9<sup>th</sup> Edition, McQuaig & Bille, Houghton Mifflin Co. (ISBN-13 978-0-618-82418-2)
- Working Papers 1-13 to Accompany College Accounting 9<sup>th</sup> Edition (ISBN-13 978-0-618-82419-9)
- Access to a **reliable** computer (with Internet access). I cannot troubleshoot your computer problems and technical problems are NOT an excuse for missed work.

## **BOOKS may be purchased**

- From Ross Books (in the shopping center at Navajo and I-125)
- From the campus bookstore
- Through many Internet bookstores. Your best bet is to use the ISBN number (above) from a search engine.
- Through the publisher's website:

[http://college.hmco.com/accounting/mcquaig/college\\_acc/9e/site\\_index.html](http://college.hmco.com/accounting/mcquaig/college_acc/9e/site_index.html)

## **Attendance**

This course is conducted online through the Blackboard interface. The following activities are required:

**Orientation**      The orientation is on-line. You must go to [www.grossmont.edu/bot](http://www.grossmont.edu/bot) and follow the links carefully. You must also print out the Syllabus and Calendar and read them carefully.

**Midterm**            On-line, **October 5<sup>th</sup>**.

**Final Exam**        On-line, **December 14<sup>th</sup>**.

I can and will monitor your on-line attendance. If you are not on-line regularly you will hear from me!

It is still your responsibility to watch the dates for dropping – if you do not do the work and don't drop by the deadline (on the academic calendar) you will receive an F.

## **REQUIRED ACTIVITIES**

### **DISCUSSION BOARD**

The following Discussion Board activity will comprise 20% of a student's grade:

There are 10 topics on the Discussion Board. The topic might be from an article in a current business news magazine, journal or newspaper, or it might be an ethics question requiring that students discuss what might be done in a difficult situation. All information necessary for students to comment on the topic will be accessible from the board. Points are obtained by responding to the topic.

**THESE ARE NOT THE CHAPTER QUESTIONS. The chapter questions are only to reinforce the material, they are not for credit.**

The deadline for discussion responses is **December 7**.

*The chapter questions are NOT for credit, but to reinforce the concept(s) covered in that chapter.*

### **Homework**

Students who are (or could become) homework-avoiders will **not** be successful in this course. Accounting is very practice-driven. **It is absolutely essential that students actively work through the material.** Students should do the following homework:

**Textbook:** Do the Exercises at the end of each chapter. These exercises will not be submitted for a grade, but you will not be successful in the course without completing them. The solutions are posted on the website.

**Working Papers/Study Guide:** Answer the Questions for each chapter.

**Textbook & Working Papers:** Complete Problems 1A through 4A for each chapter – Solutions are posted on the website.

After Chapters 3, 5, and 9, students should complete the Cumulative Self-Checks in the text. The solutions are in the back of the text, starting on page A-1.

These Chapter ends also correspond with the Midterm and 2 Major Quizzes for the Course.

I suggest you work through the homework without referring to the solutions. Use the solutions to check homework after it is completed.

Students set themselves up for failure by becoming dependent on seeing the answers before working on the next step, because that won't help you study for the final exam.

## Exam I

This exam will cover chapters 1-3, and will be online. The format will be mixed. The midterm will be in the same format as the final exam, and it will comprise 15% of the course grade.

## Midterm

This exam will cover chapters 1-5, and will be online. The format will be mixed. The midterm will be in the same format as the final exam, and it will comprise 20% of the course grade.

## Exam II

This exam will cover chapters 7-9, and will be online. The format will be mixed. The midterm will be in the same format as the final exam, and it will comprise 15% of the course grade.

## Final Exam

The exam will be comprehensive, because the course material builds on knowledge acquired earlier in the semester. Students should remember throughout the course that the final exam is 30% of the course grade. It is highly unlikely that any student could pass the final exam without having done the assigned homework. THERE WILL BE NO RESCHEDULES.

## Optional activities

### Virtual Classroom (CHATROOM)

I will be available in the online Virtual Classroom on most Wednesday nights from 7 to 8 p.m. Students may meet there with me to get questions answered and material clarified. These meetings tend to be informal and student-directed. They are optional. Show up if you have questions!

### Practice tests (quizzes)

Ten-question Practice Tests for each chapter are available in “Assignments/Optional Quizzes” on the course website. These quizzes are not required, but are available as a self-assessment tool. Students should be able to correctly answer all questions for a chapter before beginning the next chapter.

## Grading

Assignment	Points possible	Grade	Points Required
10 Discussion Board Topic Responses	20	A	90-100
2 Section Quizzes	30	B	80-89
Midterm Exam	20	C	70-79
Final Exam	30	D	60-69
TOTAL POINTS	100	F	59-0

## ***Netiquette***

The Miriam Webster Collegiate Dictionary defines “etiquette” as: “The conduct or procedure required by good breeding or prescribed by authority to be observed in social or official life.” Netiquette is the application of that definition to online activities. A link to netiquette details is available in the Resources section of our course. Please review and stay within these guidelines.

On the Discussion Boards, proper spelling, punctuation and grammar are expected. The Virtual Classroom will be treated like a chat room or instant messaging; participants will not have to observe formal rules of spelling, punctuation, capitalization, etc. However, people must be able to understand each other, so students should use common sense in the VC. Helping each other goes a long way towards your grade. Remember the golden rule!! Cheating is when one person does the work and the other sits there like “Patrick” on Sponge Bob. I encourage working together – the best learning takes place then!

## ***Environmental awareness***

Please be kind to the environment. Turn off computers and printers when they are not in use. Download solutions without printing them. Print only documents that are referred to repeatedly. As always, reduce, reuse, and recycle!

## ***Responsibility to drop or withdraw***

It is the student’s responsibility to officially add, drop, or withdraw from this class prior to the deadlines stated in the class schedule. Failure to drop the class will result in a grade being assigned, and may result in a failing grade. Classes may be dropped through On Line Services.

### ***Drop for non-payment of Fees***

All students who are registered and have not paid their will be dropped from class rosters by the admissions office. This action began with the summer semester of 2009. Students will be dropped from class rosters on the weekend of May 30th. If you are having problems with this, please contact admissions and records. I can't take care of any of this.

### ***Academic integrity***

Cheating and plagiarism (using as one's own ideas, writings or materials of someone else without acknowledgement or permission) can result in any one of a variety of sanctions. Such penalties may range from an adjusted grade on the particular exam, paper, project, or assignment to a failing grade in the course. The instructor may also summarily suspend the student for the class meeting when the infraction occurs, as well as the following class meeting. For further clarification and information on these issues, please consult with your instructor or contact the office of the Assistant Dean of Student Affairs.

### ***Accommodations for Students with Disabilities:***

Students with disabilities who may need accommodations in this class are encouraged to notify the instructor and contact Disabled Student Services & Programs (DSP&S) early in the semester so that reasonable accommodations may be implemented as soon as possible. Students may contact DSP&S in person in room 110 or by phone at (619) 644-7112 (7119 is TTY for deaf).

#### Supervised Tutoring Referral

Students are referred to enroll in the following supervised tutoring courses if the service indicated will assist them in achieving or reinforcing the learning objectives of this course:

IDS 198, Supervised Tutoring to receive tutoring in general computer applications in the Tech Mall;

English 198W, Supervised Tutoring for assistance in the English Writing Center (Room 70-119);  
and/or

IDS 198T, Supervised Tutoring to receive one-on-one tutoring in academic subjects in the Tutoring Center (Room 70-229, 644-7387).

To add any of these courses, students may obtain Add Codes at the Information/Registration Desk in the Tech Mall.

All Supervised Tutoring courses are non-credit/non-fee. However, when a student registers for a supervised tutoring course, and has no other classes, the student will be charged the usual health fee.