GLENDALE COMMUNITY COLLEGE

ACCOUNTING 111

SECTION 10092, SUMMER 2018, MTWR 9:10-11:10 A.M. ROOM B201

INSTRUCTOR: MR. HEATWOLE

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COURSE DESCRIPTION AND OBJECTIVES

Accounting Principles III will cover Chapters 1-6, 8-10, in the text, Horngren's, Accounting, The Financial Chapters, 11thEdition. In the course, measuring and recording business transactions, financial statement preparation, accounting cycle completion, merchandise inventory evaluation and control, short-term liquid assets, and long-term assets are among the topics that will be discussed. When you successfully complete the course, you will be able to understand some of the basic components of accounting systems.

LEARNING METHODS

Class meetings are designed to help you learn accounting. A minor portion of our class time will be devoted to lecture on the chapter material. Most of the class time will be spent in discussing and working out solutions to certain exercises found at the end of each chapter. A list of the these exercises is found on the last page of this syllabus, and you will find that completing these exercises in advance of the classroom presentation very helpful in learning accounting. Student questions are encouraged.

To achieve success in the course most students find it essential to devote a SUBSTANTIAL amount of out-of-class time to studying the text and working out solutions to accounting problems and exercises. Reading assignments should be completed BEFORE the material is discussed in class. Specific "Problems" have been assigned. These problems, which are listed on the fourth page of this syllabus, are to be completed—neatness counts. The "learning objectives" listed at the beginning of each chapter should guide your study.

Keep current in your work in the class. Most students find it very difficult to catch up once they have fallen behind.

COURSE MATERIALS

Bring to EACH class meeting the text, the materials for the chapter we are studying, a regular pencil, a calculator, and a desire to learn accounting.

GRADES

Although some latitude is reserved for the instructor's subjective evaluation of your achievement, your final grade is primarily determined by the number of points you have earned.

The tentative point schedule will be: The grading scale will be:

3 regular exams	300	90% - 100% = A
Final Exam	100	80% - 89% = B
Assignments	45	70% - 79% = C
Total points	445	60% - 69% = D
•		Below $60\% = F$

ATTENDANCE, TARDINESS, WITHDRAWALS, MAKE-UPS, AND LATE WORK

ATTENDANCE AT EACH CLASS SESSION IS REQUIRED. More than two absences will be considered excessive. The deduction for excessive absences will be 5 points each. If an excessive absence is necessary, please notify me by leaving a message by voice mail or e-mail PARTIAL PERIOD ABSENCES WILL BE CONSIDERED FULL PERIOD ABSENCES. IF YOU PLAN TO WITHDRAW FROM THIS OR ANY OTHER CLASS, IT IS YOUR RESPONSIBILITY TO FILE A WITHDRAWAL FORM WITH THE INSTRUCTOR. Occasional tardiness is excusable, however, habitual tardiness is both rude and disruptive to the class. After two tardies, additional tardies will be penalized the same as excessive absences. IF YOUR NAME APPEARS ON THE FINAL GRADE ROSTER, THEN A GRADE MUST BE ASSIGNED TO YOU. THE INSTRUCTOR WILL ASSIGN GRADES BASED ON THE GRADING SCALE INDICATED ABOVE.

Make-up exams might be arranged if you miss an exam, with an EXCUSED ABSENCE ACCEPTED BY THE INSTRUCTOR PRIOR TO THE DAY OF THE EXAMINATION. You must have a conference with the instructor to discuss your absence. The instructor reserves the right to accept or reject your reason for missing an exam. If you miss an exam without an excused absence, you may not be allowed to make up the exam. Make-up exams will be different from the regular exam.

Assignments will NOT be accepted after the due date. To get the five points for the assignment you must turn your work in on time and it must be complete, it need not be correct, just on time and complete.

OTHER ITEMS

STUDENT CONDUCT

You, the student, are responsible for the following:

- The college policies included in the college catalog and student handbook
- The information contained in this syllabus
- All cell phones and pagers must be placed in a non-audible mode while in the classroom

Respect for the rights of others and for the college and its property are fundamental expectations for every student. A student impaired by drugs or alcohol will be asked to leave the class and subject to appropriate school discipline.

For students that require special accommodations or services, please refer to the GCC home page at http://www.gc.maricopa.edu/ under the "Student" link for information about Counseling & Career services, Disability Services, International Students, Multicultural Affairs, etc.

<u>This course syllabus is subject to change.</u> Students will be notified by the instructor of any changes.

FINAL COMMENT

Although I am here to try to help you learn accounting, your success in the course will be determined by what you do. If your background for the course is reasonably adequate and if you follow the requirements listed in this syllabus, your chances for completing the course successfully are very good indeed.

ASSIGNMENT SHEET FOR SUMMER 2018

ALL ASSIGNMENTS ARE FOR THE "A" PROBLEMS AT THE END OF EACH CHAPTER. THESE ARE THE ASSIGNMENTS THAT ARE TO BE TURNED IN.

Chapter Problem Assignments

1 P1-41A; P1-43A; P1-45A

- 2 P2-29A; P2-30A
- 3 P3-33A; P3-35A

EXAMINATION NO. 1 CHAPTERS 1 - 3

- 4 P4-29A; P4-31A
- 5 P5-32A; P5-33A
- 6 P6-28A; P6-29A

EXAMINATION NO. 2 CHAPTERS 4 - 6

- 8 P8-24A; P8-25A
- 9 P9-28A; P9-29A; P9-32A
- 10 P10-30A; P10-31A; P10-32A

EXAMINATION NO. 3 Chapters 8-10

FINAL EXAMINATION Chapters 1-6; 8-10

DUE DATES FOR ASSIGNMENTS AND EXAMINATION DATES WILL BE ANNOUNCED AS THE COURSE PROGRESSES.

Tape recording of all class activities (except post-exam activities) is permitted.

Please be considerate of others in the use of pagers and cell phones.

EXERCISES TO BE USED IN CHAPTER PRESENTATIONS

NOTE: These exercises are NOT to be turned in, and are NOT required, but, if prepared prior to coming to class, will make learning accounting much easier.

CHAPTER NO. 1

S1-8, E1-20, S1-12, S1-13, S1-14

CHAPTER NO. 2

S2-1, S2-2, S2-3, S2-6, E2-12, S2-4, E2-16, E2-17, E2-23

CHAPTER NO. 3

S3-6, S3-7, S3-10, E3-22, E3-23

CHAPTER NO. 4

S4-9, E4-21, S4-11

CHAPTER NO. 5

S5-2, S5-3, E5-17, S5-4, E5-19, S5-6, S5-7, S5-8, S5-9

CHAPTER NO. 6

E6-16, E6-17, E6-20, E6-24

CHAPTER NO. 8

E8-14, S8-4, S8-5, E8-16, S8-7, S8-8, E8-9, E8-19

CHAPTER NO. 9

S9-2, S9-6 S9-7, E9-17, E9-19, S9-10 S9-11, S9-12

CHAPTER NO. 10

\$10-2, E10-17, E10-19, \$10-3, E10-20, \$10-5, \$10-6, \$10-8, E10-23