

INSTRUCTOR: VERONICA STUDARDS
SYLLABUS: TECH ACCOUNTING BUS 1123
CLASS MEETS: MONDAY-WEDNESDAY-FRIDAY 10:10-11:00
MATERIALS: TEXTBOOK
WORKBOOK
RULER
PENCILS

Course Number: BUS 1123

Course Title: TECH ACCOUNTING

Credit Hours: 3

Course Description: This course is designed to teach the students the fundamental accounting concepts and procedures for sole proprietorships, partnerships and corporations. The accounting cycle includes journalizing and posting transactions, preparing trial balances, worksheets and financial statements. Emphasis is given to cash, banking, payroll procedures, sales, purchases and accounts receivables/payables. Simulated accounting procedures offer decision making opportunities in the business world.

Prerequisite: None

Course Text: COLLEGE ACCOUNTING 19TH EDITION

STUDENT LEARNING OUTCOMES FOR ADMINISTRATIVE OFFICE

TECHNOLOGY ARE:

Students successfully completing the UAM CTM Administrative Office Technology program will be able to:

- 1. Demonstrate abilities to produce appropriate business documents such as letters, forms, tables, graphs, financial documents and other materials inherent in office technology .**
- 2. Demonstrate the ability to rapidly and appropriately respond to multiple requests within a contemporary office environment.**
- 3. Demonstrate the integration of theory, lab and field content in manners to obtain employment in entry level business office.**

The student learning outcomes for this course are the student should be able to:

1. Identify the three different types of business entities
2. Identify Accounting procedures for all three types
3. Apply the Accounting equation

4. Prepare balance sheets, income statements, worksheets, trial balances, ledgers
5. Complete the posting process
6. Prepare payroll reports

Evaluation: Student grades are calculated according to the following scale:

75% Chapter Tests
25% Final Exam

Grading Scale: Percent	Grade	Quality Points
100% - 90%	A	4
89% - 80%	B	3
79% - 70%	C	2
69% - 60%	D	1
59% - Below	F	0
Withdrawal	W	W's & I's are disregarded when calculating grade point averages.
Incomplete	I	

Students with Disabilities:

It is the policy of the UAM College of Technology – McGehee to accommodate individuals with disabilities pursuant to federal law and the University’s commitment to equal educational opportunities.

It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services representative on campus; phone 870-222-5360; fax 870-222-1105.

Absences: The only excused absences consist of being called for jury duty or being officially summoned to appear in court. Refer to absence policy in student handbook.

Disruptive behavior: College regulations, which serve to control all aspects of personal conduct, must be observed. The safety, rights, and feelings of others must be respected. A student may be suspended or dismissed from the school for conduct or personal habits, which are not in the best interest of the student, fellow students, or the instructor.

Holidays **LABOR DAY HOLIDAY SEPTEMBER 7**
THANKSGIVING WED-FRI NOVEMBER 25-27

UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, <http://www.uamont.edu/>. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

A UAM student has access to their course syllabus by going to this web site <http://www.uamont.edu/mcgehee/faculty.com>.

TECH ACCOUNTING ASSIGNMENTS AND TEST SCHEDULE

The following is a tentative schedule of assignments and tests which can/may be changed at the discretion of the instructor.

This course is designed to teach the students the fundamental accounting concepts and procedures for sole proprietorships, partnerships and corporations as well as service and merchandising business. The accounting cycle includes journalizing and posting transactions, preparing trial balances, worksheets and financial statements. Emphasis is given to cash, banking, payroll procedures, sales, purchases and accounts receivables/payables. Simulated accounting procedures offer decision making opportunities in the business world.

Each student will be responsible for reading each chapter and working all problems in each chapter. Chapter tests will be given after each Chapter is completed (one week). Any missed test must be made up within one week and the student can only make B.

ADMINISTRATIVE OFFICE TECHNOLOGY MAKE-UP WORK/TEST POLICY

Each student is given a syllabus for each course at the beginning of the semester. It is the student's responsibility to keep up with syllabus and the deadlines listed. If a student misses an assignment, depending on the size of the assignment, he/she will have one (1) week from the time the assignment was due to complete the assignment for grading purposes.

If a student misses an assigned test 89 (B). If the student fails to make up the test in accordance to the instructor's schedule in the allotted time, he/she will receive a grade of "0" or "F" on the test.

Tests will cover the chapters and will be worth various points. All grading will be on a point system.

The following schedule is tentative, with changes made at the discretion of the instructor.

AUG 26-28

**Chapter 1—Introduction to Accounting
Workbook pages for Chapter 1**

AUG 31-SEPT 4

**Chapter 2—ANALYZING TRANSACTIONS INTO THE ACCOUNTING EQUATION
Workbook pages for Chapter 2
Chapters 1 & 2 Test**

SEPT 7-SEPT 12

**Chapter 3—THE DOUBLE ENTRY FRAMEWORK
Workbook pages for Chapter 3
Chapter 3 Test**

SEPT 14-SEPT 18

**Chapter 4—JOURNALIZING & POSTING TRANSACTIONS
Chapter 4 Workbook pages
Chapter 4 Test**

SEPT 21-SEPT 25

**Chapter 5—ADJUSTING ENTRIES & WORK SHEET
Chapter Test 5
CHAPTER 5 WORKBOOK PAGES**

SEPT 28-OCT 2

**Chapter 6—FINANCIAL STATEMENTS & CLOSING PROCESS
Workbook pages
CHAPTER 6 TEST**

OCT 5-OCT 9

**Chapter 7—ACCOUNTING FOR CASH
Workbook pages**

CHAPTER 7 TEST

OCT 12-OCT 16

Chapter 8—PAYROLL ACCOUNTING: EMPLOYEE EARNINGS AND DEDUCTIONS

Workbook pages and class discussion

Chapter 8 Test

OCT 19-OCT 23

Chapter 9—PAYROLL ACCOUNTING: EMPLOYER TAXES AND REPORTS

CHAPTER 9 WORKBOOK PAGES

Chapter 9 Test

OCT 26-OCT 30

Chapter 10—ACCOUNTING FOR SALES & CASH RECEIPTS JOURNALS

CHAPTER 10 WORKBOOK PAGES

Chapter 10 Test

NOV 2-NOV 6

Chapter 11—ACCOUNTING FOR PURCHASES & CASH PAYMENTS

Workbook

CHAPTER 11 TEST

NOV 9-NOV 13

Chapter 12—SPECIAL JOURNALS

Workbook

CHAPTER 12 TEST

NOV 16-20

Chapter 13—ACCOUNTING FOR MERCHANDISING INVENTORY

Workbook PAGES

Chapter 13 test

NOV 23-24

CHAPTER 14—ADJUSTMENTS AND THE WORK SHEET FOR A MERCHANDISING BUSINESS

Workbook PAGES

Chapter 14 test

THANKSGIVING RECESS—NOVEMBER 25-27

NOV 30-DEC 4

**CHAPTER 15—FINANCIAL STATEMENTS AND YEAR END ACCOUNTING FOR A
MERCHANDISING BUSINESS**

Workbook PAGES

DEC 7-DEC 11

REVIEW FOR FINAL EXAMS

FINAL EXAM—CHAPTER 15