

**INSTRUCTOR:** VERONICA STUDARDS  
**SYLLABUS:** TECH ACCOUNTING BUS 1123  
**CLASS MEETS:** FRIDAY 8:10-11:00  
**OFFICE HOURS:** MW-9:30-11:00  
12:30-2:00  
TH—11:00-1:00  
**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:** FUNDAMENTALS OF ACCOUNTING—COURSE 1

**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

<b>Grading Scale:</b>	<b>Percent</b>	<b>Grade</b>	<b>Quality Points</b>
	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
	Incomplete	I	disregarded
			when calculating
			grade point averages.

**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.

**Tardiness:** Classroom door will be closed and locked at the official starting time for the class, and you will be counted absent for that class period. The clock in the room will be used for the official start time—not the clock in the student center area.

**Disorderly Conduct:** Any behavior which disrupts the regular or normal functions of the University community, including behavior that breaches the peace or violates the rights of others. Disorderly conduct includes, but is not limited to, violent, noisy, or drunken behavior, and/or the use of abusive or obscene language on university-controlled property or while representing the University, or attending a university function. Any verbal abuse, physical abuse or endangerment may result in expulsion from the University of Arkansas College of Technology McGehee (See 2009-2011 Catalog, Page 45, Item #7).

**Cell Phones:** Cell phones are to be turned off when entering the classroom. If a student leaves the classroom for a phone call during class time, the student will not be allowed to return to the class for that period. Leaving the classroom is considered disorderly conduct and disruptive behavior and will

not be tolerated. During testing, cell phones must be turned off and not visible to the student or instructor. A student using a phone during testing will receive a zero on that test.

**Holidays:      JANUARY 16, 2012—MARTIN LUTHER KING  
                         MARCH 19-23—SPRING BREAK**

**Academic dishonesty:**

1. Cheating: Students shall not give, receive, offer, or solicit information on examinations, quizzes, etc. This includes but is not limited to the following classes of dishonesty:
  - a. Copying from another student's paper;
  - b. Use during the examination of prepared materials, notes, or texts other than those specifically permitted by the instructor;
  - c. Collaboration with another student during the examination;
  - d. Buying, selling, stealing, soliciting, or transmitting an examination or any material purported to be the unreleased contents of coming examinations or the use of any such material;
  - e. Substituting for another person during an examination or allowing such substitutions for oneself.
2. Collusion: Collusion is defined as obtaining from another party, without specific approval in advance by the instructor, assistance in the production of work offered for credit to the extent that the work reflects the ideas of the party consulted rather than those of the person whose name is on the work submitted.
3. Duplicity: Duplicity is defined as offering for credit identical or substantially unchanged work in two or more courses, without specific advanced approval of the instructors involved.
4. Plagiarism: Plagiarism is defined as adopting and reproducing as one's own, to appropriate to one's use, and to incorporate in one's own work without acknowledgement the ideas or passages from the writings or works of others.

For any instance of academic dishonesty that is discovered by the instructor, whether the dishonesty is found to be cheating, collusion, duplicity, or plagiarism, the result for the student(s) involved will receive an "F" in the course.

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).

### **MAKE UP TEST**

**No make-up test will be given.** A missed test will be awarded a “0” and will be counted as the dropped grade for this course. The final exam cannot be dropped—it is 25% of your final grade.

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

### **JAN 13**

**Chapter 1—STARTING A PROPRIETORSHIP: Changes that affect the Accounting Equation**

**Workbook pages for Chapter 1**

### **JAN 20**

**FRIDAY--Chapter 1 Test**

**Chapter 2—ANALYZING TRANSACTIONS INTO THE DEBIT AND CREDIT PARTS**

**Workbook pages for Chapter 2**

### **JAN 27**

**FRIDAY --Chapter 2 Test**

**Chapter 3—JOURNLAIZING TRANSACTIONS**

**Workbook pages for Chapter 3**

**FEB 3**

**FRIDAY--Chapter 3 Test**

**Chapter 4—POSTING TO A GENERAL LEDGER**

**Chapter 4 Workbook pages**

**FEB 10**

**FRIDAY--Chapter 4 Test**

**FRIDAY-Chapter 5—CASH CONTROL SYSTEMS—NO CHAPTER 5 TEST**

**FRIDAY--Chapter 6—WORKSHEET FOR A SERVICE BUSINESS**

**Workbook pages**

**FEB 17**

**CHAPTER 6 TEST**

**Chapter 7—FINANCIAL STATEMENTS FOR A PROPRIETORSHIP**

**Workbook pages**

**FEB 24**

**CHAPTER 7 TEST**

**Chapter 8—RECORDING ADJUSTING AND CLOSING ENTRIES FOR A SERVICE BUSINESS**

**Workbook pages**

**MAR 2**

**CHAPTER 8 TEST**

**Chapter 9—JOURNALIZING PURCHASES AND CASH PAYMENTS**

**Workbook pages**

**MAR 9**

**Chapter 9 Test**

**Chapter 10—JOURNALIZING SALES AND CASH RECEIPTS USING SPECIAL JOURNALS**

**CHAPTER 10 WORKBOOK PAGES**

**MAR 16**

**Chapter 10 Test**

**Chapter 11—POSTING TO GENERAL AND SUBSIDIARY LEDGERS**

**CHAPTER 11 WORKBOOK PAGES**

**MAR 30**

**Chapter 11 Test**

**Chapter 12—PREPARING PAYROLL RECORDS**

**Workbook**

**APR 6**

**CHAPTER 12 TEST**

**Chapter 13—PAYROLL ACCOUNTING, TAXES, AND REPORTS**

**Workbook**

**APR 13**

**CHAPTER 13 TEST**

**Chapter 14—DISTRIBUTING DIVIDENDS AND PREPARING A WORK SHEET FOR  
A MERCHANDISING BUSINESS**

**Workbook PAGES**

**APR 20**

**Chapter 14 test**

**CHAPTER 15—FINANCIAL STATEMENTS FOR A CORPORATION**

**Workbook PAGES**

**APR 27**

**Chapter 15 test**

**Chapter 16**

**MAY Final Exams**

**Review--CHAPTER 16—RECORDING ADJUSTING AND CLOSING ENTRIES FOR A  
CORPORATION**

**FRIDAY, MAY 4—8:00 A.M. 10:00 A.M.**

**FINAL EXAM—CHAPTER 16**

**UAM College of Technology – McGehee**  
**TECH ACCOUNTING**  
**Syllabus Agreement**

**January 2012**

I, \_\_\_\_\_ do enter into an agreement with the Instructor of the course listed below.

PLEASE PRINT YOUR NAME

- I have viewed (at <http://www.uamont.edu/facultyweb/studards> ) a copy of the syllabus for the course:
- I have read and do understand the requirements of the course, specifically the grading and attendance policies.
- I understand that all tests including the final are to be taken on the date and during the time given.
- **MAKE UP TEST**  
**No make-up test will be given.** A missed test will be awarded a “0” and will be counted as the dropped grade for this course. The final exam cannot be dropped—it is 25% of your final grade.
- I understand that I am responsible for any information presented in orientations, syllabus, lectures, study guides, textbook(s), videos, student handbook, UAM catalog, other readings or assignments whether I am present for the dissemination of this information or not.
- I understand that my Instructor will report on my attendance to any office or agency as required by UAM or Federal Financial Aid regulations.
- I understand that I must complete the appropriate information permission paperwork and turn in to the Student Services Department if I want any information shared with family, financial aid agency, employer or other entity and that I will inform these entities to direct their inquiries to the Student Services Department only.
- I understand that while I may seek assistance and advising from UAM faculty and staff, I am ultimately responsible for my progress in this course and in my program of study, and that I must be an informed consumer and apply due diligence in choosing courses and following the laws, regulations, policies and procedures of my program of study, UAM, and the Federal Government.
- I understand that the final for this class will be held on FRIDAY, May 4, 2012 at 8:00-10:00 a.m.

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Student’s signature

Date