

**RAPPAHANNOCK COMMUNITY COLLEGE**  
**Syllabus for Principles of Accounting I – ACC 211 66/67**  
**Interactive Video**  
**Fall Semester 2011**

**(The Course of Study is subject to change at the discretion of the instructor)**

**INSTRUCTOR CONTACT INFORMATION:**

**Instructor Name:** Pradeep Ghimire, Associate Professor

**On-campus Office Hours (Phone, Email, Visit):**

Mondays 1:00 pm – 2:30 pm, Tuesdays 11:00 am – 12:15 pm & 2:15 pm – 3:30 pm, Wednesdays 1:00 pm – 2:30 pm & 4:30 pm – 6:00 pm, Thursdays 9:00 am – 12:00 pm. Other times by appointment.

**Virtual Online Office Hours (Email):**

Mondays, Tuesdays, Wednesdays, Thursdays: same as above and Fridays 9:00 a.m. – 3:00 p.m.

**Office Location:** 108C (Glenns)

**Office Phone:** 804-758-6772

**Fax:** 804-758-3852

**Email Address:** [pghimire@rappahannock.edu](mailto:pghimire@rappahannock.edu)

**Website:** <http://www.rappahannock.edu/directory/pghimire/>

**Course Description:**

This course presents accounting principles/application to various businesses. It also covers the accounting cycle, income determination, and financial reporting.

**Course Credit:**

4 credit hours

**Course Objectives:**

This is the first of a two-semester course. Principles of Accounting I is designed to introduce the student to the basics of financial accounting (preparation of financial statements) for services and merchandising proprietorships and to prepare the student for the second semester (Principles of Accounting II) focusing on corporations, manufacturing firms and managerial accounting. The course has been designed to meet the requirements of four-year colleges and universities so as to be transferable. Of course, transferability may also depend on the grade received in the course and other requirements of the institution being transferred to.

**Methods of Instruction:**

Lectures will be minimized. Extensive examples through utilization of questions and problems in the text, homework, readings, AV materials, Interactive Video, and Blackboard, and class discussion will occur in the classroom.

**Instructional Materials:**

**Textbook** - Financial and Managerial Accounting, 11<sup>th</sup> ed., by Warren, Reeve, and Duchac., South-western College Publishing/Cengage Learning, ISBN # 0-538-48089-0.

Optional: Study Guide, Chapters 1-15

Optional: Working Papers, Chapters 1-15

**Blackboard** - See your Blackboard Website for this course by logging into your Blackboard account at <https://rcc.my.vccs.edu/> for additional material, assignments, quizzes, tests, and other information about this course. Students are strongly advised to check Blackboard frequently and will be held accountable for all materials posted therein.

**Supplies and Equipment** - Pencil with rubber eraser and calculator.

**DATES TO REMEMBER:**

Be sure to look in Blackboard under the RCC tab for the Dates to Remember.

Classes Begin: August 22  
 Last Day to Add/Drop and receive a refund: September 7  
 Last Day to Withdraw and receive a W: October 31  
 Thanksgiving Break: November 24-26  
 Classes End: December 12  
 Final Exams: December 13-16, 19

**TESTING PROCEDURES:**

Ten quizzes will be given online. Make sure you are in a location that will provide a stable connection to the Internet. Five tests will be in-class tests administered in the classroom during the regularly scheduled class time.

**CRITERIA FOR GRADING OF STUDENT AND MEANS TO BE USED**

The following material is available to students to accumulate points which may be applied toward successful completion of the course. All items on this list are necessary for successful completion of the course.

<u>ITEM</u>	<u>NUMBER OF ITEMS AVAILABLE</u>	<u>POINT VALUE FOR EACH ITEM</u>	<u>TOTAL POINTS AVAILABLE</u>
Homework & Extra Credit.....	80.....	0.25 point each.....	20
Project .....	1.....	5 points each.....	5
Quizzes.....	10.....	4 points each.....	40
Tests.....	5.....	10 points each.....	50
Total Possible points.....			115

**Homework/Extra Credit (CengageNOW):** Selected end-of-chapter material from the exercises, and problems assigned by the instructor. Homework assignments may be found on the Blackboard Website under *CengageNOW*. It is highly recommended that you read the assigned chapters first and then do the homework in *CengageNOW*. You will see above that the homework (15 points out of 20) brings the total possible points for the course above 100 (to 115). You may consider those 15 points to be extra credit. **You may do a homework assignment over as many times as you wish until the deadline.** However, most assignment questions are algorithmic. That means that if and when you do an assignment over, you will usually find the same problem with slightly different numbers. The final grade received for a homework assignment will be the highest grade received of all your attempts. Also if you believe that there is an error in the key which has caused a correct answer to be graded incorrectly you are urged to petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that assignment had it been graded correctly.

The deadline for homework is the same date as the deadline for the quiz on that chapter. (See the Homework/Extra Credit Chapter Deadlines – below). After that date, the homework/extra credit (and the quiz) will no longer be available on your Website. No additional source of credit (including additional homework, “retake”, additional extra credit, or “take home” tests) is available.

<u>HOMEWORK/EXTRA CREDIT CHAPTERS</u>	<u>DEADLINE</u>
1	Sunday, September 4
2	Sunday, September 11
3	Sunday, September 25
4	Sunday, October 2
5	Sunday, October 23
6	Sunday, October 30
7	Sunday, November 6
8	Sunday, November 13
9	Sunday, December 4
10	Sunday, December 11

**Project:** The written course project will represent 5 points of your total grade. The project (Cases & Projects CP 6-3, page 310 of your text) will involve writing about an accounting topic from one of the projects in the text. It is to be done on computer and the file emailed to your instructor. The deadline for the project is Sunday, November 20, 2011. Instructions for the project may be found on the Blackboard under the link titled Project.

**Quizzes:** Ten quizzes will represent 40 points of your total grade. All 10 quizzes will be available only online on your Blackboard Website. **Quizzes may be taken as many times as you wish until the deadline for that quiz has passed.** The final grade awarded will be the highest grade of all attempts for that quiz (Note that this is the same policy for Homework/Extra Credit).

Quiz questions are selected at random from the test bank. Therefore, each time a quiz is taken, the questions will be different. Also, if you believe that there is an error in the test bank which has caused a correct answer to be graded incorrectly you may simply retake the quiz or, if not wishing to retake the quiz, may petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that question had it been graded correctly. The only notification you will receive of the correction is when you see the revised grade in your grade book. No quiz will be examined in this way for error without a specific request to examine a specific question. The request must include your name, the class you are in, and both the quiz and question number under consideration.

Quizzes are not password protected and can be taken anywhere and at any time without supervision. Therefore, they may be taken “open book”. However, when the deadline for that quiz has passed, it will no longer be available for credit. Watch your deadlines carefully. They are the same deadlines as the deadlines for the corresponding chapter homework.

<u>QUIZ</u>	<u>CHAPTER COVERED</u>	<u>DEADLINE</u>
1	11	Sunday, September 4
2	12	Sunday, September 11
3	14	Sunday, September 25
4	15	Sunday, October 2
5	16	Sunday, October 23
6	17	Sunday, October 30
7	18	Sunday, November 6
8	19	Sunday, November 13
9	21	Sunday, December 4
10	25	Sunday, December 11

**Tests:** All tests will be in-class tests administered in the classroom during our class time. Students are expected to be present the day of the in-class test. If you know you will miss an in-class test you must contact me before the test is given to obtain permission for the make-up test. These five tests represent 50 points of your total grade. Each of the tests covers two chapters and is worth equal points. All five tests are **closed book** only. No additional materials are available to you except a calculator, scratch paper and pencil. If you miss a test for any reason you may make up that work by submitting extra credit work before the deadline (Homework/Extra Credit - See above).

**Grading:** Grading will be cast on a 10-point scale as follows:

- 91 - 100 = A
- 81 - 90 = B
- 71 - 80 = C
- 61 - 70 = D
- 0 - 60 = F
- \*Incomplete = I

**\*Incomplete as a grade:** An incomplete will be awarded only when the student has circumstances beyond their control. To be eligible to receive "incomplete" as a grade (an I) the student must have at least 61% at the time the request is made. Any work which has already been missed because the deadline for that work has expired, will not be allowed for submission during the period of the incomplete. Only work still eligible will remain eligible during the following semester when the student is completing the coursework.

## **COURSE CONTENT, LEARNING SEQUENCE AND SCHEDULE**

Introduction and Syllabus

Chapter 1 – Introduction to Accounting and Business

Chapter 1 - Homework/Extra Credit (deadline Sunday, September 4)

**QUIZ 1**–Chapter 1 (available on Blackboard; can be taken from anywhere; deadline Sunday, September 4)

Chapter 2 – Analyzing Transactions

Chapter 2 - Homework/Extra Credit (deadline Sunday, September 11)

**QUIZ 2** – Chapter 2 (available on Blackboard; can be taken from anywhere; deadline Sunday, September 11)

**TEST 1 - CHAPTERS 1 & 2** (administered in the classroom during our regularly scheduled class time on Wednesday, September 21)

Chapter 3 - The Adjusting Process

Chapter 3 - Homework/Extra Credit (deadline Sunday, September 25)

**QUIZ 3** – Chapter 3 (available on Blackboard; can be taken from anywhere; deadline Sunday, September 25)

Chapter 4 – Completing the Accounting Cycle

Chapter 4 - Homework/Extra Credit (deadline Sunday, October 2)

**QUIZ 4** – Chapter 4 (available on Blackboard; can be taken from anywhere; deadline Sunday, October 2)

**TEST 2 - CHAPTERS 3 & 4** (administered in the classroom during our regularly scheduled class time on Wednesday, October 5)

Chapter 5 - Accounting for Merchandising Businesses

Chapter 5 - Homework/Extra Credit (deadline Sunday, October 23)

**QUIZ 5** – Chapter 5 (available on Blackboard; can be taken from anywhere; deadline Sunday, October 23)

Chapter 6 – Inventories

Chapter 6 - Homework/Extra Credit (deadline Sunday, October 30)

**QUIZ 6** – Chapter 6 (available on Blackboard; can be taken anywhere; deadline Sunday, October 30)

**TEST 3 - CHAPTERS 5 & 6** (administered in the classroom during our regularly scheduled class time on Wednesday, November 2)

Chapter 7 – Sarbanes-Oxley, Internal Control, and Cash

Chapter 7 - Homework/Extra Credit (deadline Sunday, November 6)

**QUIZ 7** – Chapter 7 (available on Blackboard; can be taken from anywhere; deadline Sunday, November 6)

Chapter 8 – Receivables

Chapter 8 - Homework/Extra Credit (deadline Sunday, November 13)

**QUIZ 8** – Chapter 8 (available on Blackboard; can be taken from anywhere; deadline Sunday, November 13)

Projects CP 6-3 (page 310 of your text): Please email it to your instructor by the deadline Sunday, November 20, 2011 (Project: See above).

**TEST 4 - CHAPTERS 7 & 8** (administered in the classroom during our regularly scheduled class time on Wednesday, November 30)

Chapter 9 – Fixed Assets and Intangible Assets

Chapter 9 - Homework/Extra Credit (deadline Sunday, December 4)

**QUIZ 9** – Chapter 9 (available on Blackboard; can be taken from anywhere; deadline Sunday, December 4)

Chapter 10 – Current Liabilities and Payroll

Chapter 10 - Homework/Extra Credit (deadline Sunday, December 11)

**QUIZ 10**– Chapter 10 (available on Blackboard; can be taken from anywhere; deadline Sunday, December 11)

Review for Final Exam

**TEST 5 - CHAPTERS 9 & 10** (administered in the classroom during Final Exam Week)

**Deadlines:** Be careful! All work in this course has a deadline. Watch your deadlines listed above under 'Course Content, Learning Sequence and Schedule' and on the Blackboard Website carefully. Once the deadline for a homework assignment, quiz, or tests has passed, that material will no longer be available for credit.

**Punctuality:** The class begins on January 10, 2011 and ends on May 6, 2011. Each homework, quiz, and test has a due date. Please complete each by the due dates. It is important for each student to be punctual in completing assignments and taking quizzes and tests on time to be successful in this course.

**GUIDELINES FOR COMMUNICATIONS: Email:** (1) In the subject line always include your full name, and ACC 212 66/67; (2) Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails; (3) Use standard fonts; (4) Special formatting such as centering, audio messages, tables, html, etc. should be avoided unless absolutely necessary to complete an assignment or other communication; (5) Respect the privacy of other class members.

Netiquette, Or How to Mind Your Manners When Using E-Mail

<http://www.albion.com/netiquette/corerules.html>

**ADDITIONAL INFORMATION AND RESOURCES:**

Please check the Blackboard FAQ's in your course. If you need additional Blackboard support, please go to <http://www.rappahannock.edu/distancelarning/onlineresources.shtml>. If you have more questions, please email [rcchelp@rappahannock.edu](mailto:rcchelp@rappahannock.edu).

**Students With Disabilities:** If you have a learning or other disability, and you want to request special accommodations to ensure equal access to education at RCC, please see one of the counselors on either campus.

**SYLLABUS CHANGES:**

The instructor reserves the right to modify this syllabus. Any necessary changes to the course syllabus will be announced in the class or sent to the student by e-mail or posted on the Blackboard.

**ACADEMIC INTEGRITY:**

In addition to good academic performance, students should exhibit honesty and integrity. If there is any question that academic honesty and integrity are not honored, students may be required to redo assignments in the presence of an instructor. Proof of dishonesty, including plagiarism, will make

students subject to disciplinary action. Please consult Student Handbook portion of your college catalog for more information.

#### STUDENT CONDUCT:

You are expected to conduct yourself in a way which enhances the learning process and not in a way which disrupts the learning process. Refer to the Student Handbook portion of the College Catalog. An act of class disruption that goes beyond the normal rights of students to question and discuss with the instructors the educational process relative to subject content will not be tolerated. Students are expected to arrive on time for class and to be prepared with their textbook, writing instrument, calculator, and notebook etc. It is disruptive to the entire class when someone arrives late. If you are absent or late you are responsible for getting the course notes, and handouts missed. You can check the syllabus, and Blackboard site to see what information was delivered in class on that day.

#### IN CLASS ELECTRONIC DEVICES:

Cellular phones, pagers, CD players, MP3 players, and similar devices are prohibited in the class room. If you have a cell phone in your possession, it must be turned off or in silent mode during class. If your phone rings during class, you will be asked to leave and you will receive a zero for that day's work and you will not be permitted to return to class that day.

HONOR CODE: Rappahannock Community College has an Honor System whose purpose is to strengthen the student's foundations for academic achievement by establishing guidelines for personal conduct. It is the responsibility of students to be aware of the rules and to monitor the activities of their peers with respect to the Honor Code and report any violations thereof (Reference the Student Handbook).

#### ATTENDANCE POLICY OR CLASS PARTICIPATION:

Students are expected to attend all regularly scheduled classes for which they are registered. Should absences be necessary, students are responsible for the material covered during the absences. Faculty cannot grant requests for excessive amounts of make-up material, and they may request written documentation detailing the reason for the absences. Excessive absences make it almost impossible for a student to meet the academic objectives of a course; they frequently cause a student to receive a lower grade, even though, the absences were unavoidable. There is usually a direct relationship between frequency of attendance and the final grade in the course.

Rappahannock Community College requires all faculty to take attendance each class period. This data is available for verification of attendance by the appropriate governmental agencies and educational accrediting organizations. There is usually a direct relationship between frequency of participation and the final grade in the course.

#### WITHDRAWAL POLICY:

**Faculty Reporting of No Shows and Withdrawal for Nonattendance:** Students who are registered for a course, but do not attend or make contact with the instructor during the drop/add period must be reported to the Admissions and Records Office. The "no show" students will be dropped from the course roster by the Admissions and Records Office.

Up until the withdrawal date for the semester, students who stop attending a course, miss more than 20 percent of the class, or fail to maintain contact with the instructor must be withdrawn by the course instructor.

**Student Withdrawal from a Course:** A student may withdraw from a course without academic penalty any time before the deadline (see the published class schedule). For withdrawals after nine weeks, the student will receive a grade of "F" except under mitigating unavoidable circumstances which must be documented through the Dean's office.

#### EVALUATION AND BASIS FOR REVISION OF COURSE:

A formal Student Opinion Survey will be made available to each student on their Blackboard Website near or at the end of the semester. This survey is completed anonymously and results are given to the faculty member in an anonymous summary format. The results of the survey are used to improve course delivery and course content.

**EMERGENCY EVACUATION PLAN:**

In each classroom, laboratory or other places where students are assembled for the purpose of instruction, a fire evacuation plan will be posted indicating the direction of travel from the room in the event it becomes necessary to evacuate the building as a result of fire or other emergency. This plan will be posted in a conspicuous place near the exit from the room.

Whenever the fire alarm sounds, the building will be evacuated. The instructor will ensure the fire door is closed upon leaving the area (doors with automatic closures on them). Instructors are also responsible for assisting disabled students.

If a classroom does not have an evacuation plan posted, the student or instructor should notify the academic dean.

**SPECIAL REQUEST:**

It is important to RCC that all students have a learning environment that is conducive to their needs. Therefore, any student who feels that they may need some type of accommodation in order to make this class a successful setting, should go to the Counseling Office on either campus for information about applying for services and accommodations. You will need to provide current documentation of your disability and recommended accommodation for that disability. For additional information refer to "Student Services" on the RCC website and look for "Students with Disabilities."

**COLLEGE CLOSING INFORMATION:**

The College will be open unless an official closing is announced. If it is necessary to cancel or delay the opening of the college, the decision will be announced over radio and television stations serving the college region.