# NORTHEASTERN TECHNICAL COLLEGE
## COURSE OUTLINE

<table>
<thead>
<tr>
<th>COURSE:</th>
<th>PREFIX: NO:</th>
<th>EFFECTIVE DATE</th>
<th>NEXT REVIEW DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 111</td>
<td></td>
<td>FALL 2015</td>
<td>FALL 2016</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TITLE:</th>
<th>CREDITS</th>
<th>CONTACTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Concepts</td>
<td>3</td>
<td>CLASS - LAB - TOTAL 3 0 3</td>
</tr>
</tbody>
</table>

**PREREQUISITES:** NONE

**DESCRIPTION:** This course is a study of the principles of the basic accounting functions—collecting, recording, analyzing, and reporting information.

**TEXTBOOK(S) OR ALTERNATIVE:** College Accounting by Dansby, 5th ed.

**MATERIALS (specifying those to be purchased by student):**
- Calculator

**COLLATERAL READING:** N/A

**CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.):**

### Academic Honesty:
During a test, as well as on any written assignment, paper, or project, anyone caught exchanging information or copying someone else's work will be given a grade of "F" on that work and will face further disciplinary action. Refer to the "Student Code Book" on "Academic Dishonesty".

### Absences:
Twenty percent will be the maximum allowed. There are no excused absences except those verified by other instructors for field trips or school related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the twenty percent.

### Tardies:
A student is tardy if he/she arrives for class after the instructor has checked the class roll. Three tardies will count as one absence. Any student who shows up for class more than ten minutes late will be counted as absent for that class. Any student who is tardy more than eight times will be dropped from the class.

### Assigned Work:
If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class. If a class session is missed then it is the student’s responsibility to retrieve all notes and assignments.

### Classroom Etiquette:
An integral part of an education is developing a sense of integrity and responsibility not only toward ourselves but also toward others. In the classroom, as on the
job or in your home, exhibiting appropriate behavior reflects on your maturity. Arriving late to class, being unprepared, inappropriate talking while class is in session, etc. negatively reflect on you and your fellow students. Please be considerate.

**Cell phones are to be put on silent or vibrate during class. If there is an emergency please speak with the instructor before class start up time.**

Testing: All missed tests will be placed in the Success Center and the student will have to take it upon the first day back at school. If not taken on the first day back the student will be assessed a ten point penalty without a doctor’s excuse. Four days from the time of the original test date is the allowed time the student has to make-up the missed test.

Disabilities Statement: Students with disabilities are encouraged to contact the Dean of Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Dean of Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See College Catalog)

Student ID:
It is mandatory that every student wear his or her student ID at all times. Instructors are required to dismiss students without ID from class. The student may get his/her ID (or a temporary one or new one from Student Services) and return to class before the midpoint of the class. If the student cannot get an ID and return to class by the midpoint, the instructor will record the absence.

RESOURCES (A-V, persons, tools/equipment): Doc cam and handouts

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.

1. Accounting Defined
2. The Elements of Accounting
3. The Business Transaction
4. The Account
5. Recording the Business Transaction
6. Posting to the Ledger
7. Preparing the Trail Balance
COURSE TOPICAL OUTLINE: (Continued)

8. Determine Needed Adjustments
9. Completing the Worksheet
10. Preparing Financial Statements
11. Journalize and Post the Adjusting Entries
12. Journalize and Post the Closing Entries
13. Internal Control and Accounting for Cash
14. Special Journals

LEARNING OUTCOMES/OBJECTIVES OF COURSE:
1. To give the student a basic understanding of accounting.
2. To teach the student the proper method of recording and analyzing accounting information.

INSTRUCTIONAL METHODS TO COMPLETE LEARNING OUTCOMES/OBJECTIVES:
1. Lecture on each chapter.
2. Assignment of problems.
3. Review the completed problems.

EVALUATIVE METHODS TO APPRAISE LEARNING OUTCOMES/OBJECTIVES:
1. Check the assigned problems
2. Ask individual questions
3. Give regular assigned tests

GRADING SCALE: COMPUTATIONS OF FINAL GRADE:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100 - 90</td>
<td>90%</td>
</tr>
<tr>
<td>B</td>
<td>80 - 89</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>70 - 79</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>60 - 69</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>BELOW 60</td>
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Tests ............... 90%
Classroom work ...... 10%