<table>
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<th>PREFIX:</th>
<th>NO:</th>
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<th>NEXT REVIEW DATE</th>
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<tr>
<td>ACC 116</td>
<td></td>
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<td>FALL 2013</td>
<td>FALL 2014</td>
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<td>Practical Accounting</td>
<td>3</td>
<td>CLASS - LAB - TOTAL 3 0 3</td>
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| PREREQUISITES: | ACC 102 with a grade of “C” or better. |

**DESCRIPTION:**  **LEVEL I:** This course is a study of the principles of adjusting entries, correction of accounting errors, and payroll in accounting practice.

**LEVEL II:** Upon successful completion the student will be able to complete the following accounting functions:
1. Explain accounting accruals and deferrals and use them in preparing adjusting entries for working trial balances.
2. Extend the working trial balance and use it in the preparation of financial statements.
3. Prepare and demonstrate the use of the bank reconciliation.
4. Explain common accounting errors.
5. Prepare payrolls for different kinds of employees, while following federal and state laws.
6. Prepare payroll tax forms, following state and federal regulations.

**TEXTBOOK(S) OR ALTERNATIVE:** AIPB. Certified Bookkeeper Workbook Set, 6 Books per set, 2007:
- Mastering Adjusting entries, 2007 by Gary F. Bulmash;
- Mastering Correction of Accounting Errors, 2007 by Sharon H. Fettis and Mary D. Myers;
- Mastering Payroll, 2007 by Debra J. Salam

**MATERIALS (specifying those to be purchased by student):** Textbooks and calculator

**COLLATERAL READING:** Occasional readings from accounting magazines

**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 or
school officials 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 as an absence.

**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.

**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. It is the student’s responsibility to retrieve all notes and class work assigned before the next scheduled class meeting.

**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 turned off during class time. If you have an emergency see the instructor before class regarding phone usage.**

**Makeup Testing:** If the student misses a test it will be placed in the Success Center for completion. The student must take the test before the next scheduled class meeting. If the student returns to class before taking the missed test the instructor will dismiss the student so the test can be completed during class time.

**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. The instructor will dismiss students without ID from class. The student may get his/her ID (or a temporary one or a new one from Student Services) and return to class before the midpoint of the class. If the student cannot get his/her ID and return to class by the midpoint, the instructor will record the absence.

**RESOURCES (A-V, persons, tools/equipment):** Workbooks and handouts
COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and Calendar or approximate length of time devoted to topic.

1. Introduction ........................................ 1 hour
2. Accruals, Deferrals and Trial Balance .................. 10 hours
3. Correction of Accounting Errors ....................... 6 hours
4. Bank Reconciliation .................................. 3 hours
5. Paying Employees .................................... 4 hours
6. Employment Records .................................. 4 hours
7. Payroll Tax Forms .................................... 8 hours
8. Reporting Rules and Payroll Journal Entries .......... 4 hours

LEARNING OUTCOMES/OBJECTIVES OF COURSE:
1. To provide experience with and reinforce knowledge about practical problems encountered in the practice of real world bookkeeping.
2. To assist students in preparing for the Certified Professional Bookkeeper Examination administered by the American Institute of Professional Bookkeepers.

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

EVALUATIVE METHODS TO APPRAISE OBJECTIVES:
1. Check the assigned problems in class
2. Objective tests

COMPUTATIONS OF FINAL GRADE:
Chapter Tests.........................................60%
Comprehensive Final Exam......................40%

GRADING SCALE:
A = 100 - 93
B = 92 - 85
C = 84 - 77
D = 76 - 69
F = BELOW 69