



TENTATIVE SUBJECT TO CHANGE
ACCT 1100 FINANCIAL ACCOUNTING I
COURSE SYLLABUS
Online
Summer Semester 2019

COURSE INFORMATION

Credit Hours/Minutes: 4/3750

Campus/Class Location: Georgia Virtual Technical Connection (GVTC)/Blackboard

Class Meets: Via Internet for 9 weeks

Course Reference Number (CRN): 60221

Preferred Method of Contact: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

INSTRUCTOR CONTACT INFORMATION

Instructor Name: Lori L. Sweat

Email Address: [Lori Sweat \(lsweat@southeasterntech.edu\)](mailto:lsweat@southeasterntech.edu)

Campus/Office Location: Swainsboro Campus/Building 2, Room 2113

Office Hours: 8-12:30 am; 1:30-5 pm M/T/R

Phone: 478-289-2223

Fax Number: 478-289-2276

Tutoring Hours: By Appointment

Campus/Office Location: Vidalia Campus/Gillis Building, 837

Office Hours 8-12:30 am; 1:30-5 pm W

Phone: 912-538-3100, extension 2223

Fax Number: 912-538-3106

Tutoring Hours: By Appointment

SOUTHEASTERN TECHNICAL COLLEGE (STC) CATALOG AND HANDBOOK

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's [Catalog and Handbook \(http://www.southeasterntech.edu/student-affairs/catalog-handbook.php\)](http://www.southeasterntech.edu/student-affairs/catalog-handbook.php).

REQUIRED TEXT

CengageUnlimited Access Card

This includes access to ebook *Accounting*, 27th edition, Warren/Reeve/Duchac and access to CengageNow platform, which is required for completing your homework and taking tests.

Choose ONLY ONE (depending upon your needs):

Cengage Unlimited Printed Access Card 1 Term Access (4 months) 978-0-357-70003-7

Cengage Unlimited Printed Access Card Multi-Term Access (12 months) 978-0-357-70004-4

Cengage Unlimited Printed Access Card 2 Year Access (24 months) 978-0-357-70005-1

REQUIRED SUPPLIES & SOFTWARE

Calculator (no special requirements as long as it will add, subtract, multiply and divide), earbuds, pencil.

Computer Requirements – Access to a computer with one of the following operating systems is required: Microsoft Windows OS (XP, Vista); Apple Mac OS X (10.0) or above; or Unix/Linux. Access to a printer is also necessary to print homework assignments.

Reliable Internet Access - 56K Dial-Up connection or better. DSL or Cable recommended. Mozilla Firefox and Google Chrome are the recommended browsers.

Recommended Software - Adobe Acrobat Reader; Macromedia Flash 7.0+; Macromedia: Shockwave; Quicktime; Windows Media; Microsoft Office 2007 or higher.

If you do not have computer access, see your instructor for information regarding use of open labs on both Swainsboro and Vidalia campuses.

Note: Although students can use their smart phones and tablets to access their online course(s), exams, discussions, assignments, and other graded activities should be performed on a personal computer. Neither Blackboard nor Georgia Virtual Technical Connection (GVTC) provide technical support for issues relating to the use of a smart phone or tablet so students are advised to not rely on these devices to take an online course.

Students should not share login credentials with others and should change passwords periodically to maintain security.

COURSE DESCRIPTION

Introduces the basic financial accounting concepts of the complete accounting cycle and provides the student with the necessary skills to maintain a set of books for a sole proprietorship.

MAJOR COURSE COMPETENCIES

Topics include: accounting vocabulary and concepts, the accounting cycle for a personal service business, the accounting cycle for a merchandising business, inventory, cash control and receivables. Laboratory work demonstrates theory presented in class.

PREREQUISITE(S)

None

COURSE OUTLINE

1. Accounting and the Role of Accounting in Business
2. Cash and Internal Controls
3. Accounting for a Service Business
4. Accounting for a Merchandising Business
5. Inventory Control
6. Methods of Accounting for Receivables

GENERAL EDUCATION CORE COMPETENCIES

Southeastern Technical College has identified the following general education core competencies that graduates will attain:

1. The ability to utilize standard written English.
2. The ability to solve practical mathematical problems.
3. The ability to read, analyze, and interpret information.

STUDENT REQUIREMENTS (ONLINE)

- Within the first three days of class ALL online students must:
 - Complete the Pledge Acknowledgement Quiz in the “Getting Started” link.
 - Complete the Student Introduction in the “Getting Started” link.
 - Complete the Online Orientation Quiz in the “Blackboard Orientation” link.
 - Send your instructor an STC email stating your intentions to take the course.
- Online students are responsible for checking e-mails and Blackboard announcements DAILY. It’s my only means of communication with you. It only takes a few minutes.
- See Technology Access sheet for instructions on logging in to Blackboard, BannerWeb, Student Email, etc.
- Students are expected to complete all assignments (homework, tests, comprehensive problems, discussion boards, and other assignments) by the dates specified on the attached lesson plan. Early submissions are accepted. Chapter homework assignments, tests, and comprehensive problems should be completed in CengageNOW. I recommend printing the assignments from Cengage, working them on paper, and then keying your answers into Cengage. This way you can see HOW you got your answer. If you have a question, your instructor will need to see how you got your incorrect answer in order to provide assistance. Also, if you have technical difficulties while entering your answers, you will want to have something to go back to so that you can re-enter your answers. Homework assignments may not be submitted after the due date, resulting in a zero (0).
- Discussion boards must be completed by the date specified; assignments may be submitted early. Discussion boards will not be graded after the due date resulting in a zero (0).
- Tests must be completed by the date specified on the lesson plan. Tests are posted for a week in CengageNow; there are no makeup tests, and students who miss a test will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have Internet problems with your computer because no make-up tests are allowed, and there are no exceptions. If Internet or browser failure occurs, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester if the instructor is notified in time according to the instructions and if the request is granted. Check your email for instructor response to a request for a test reset.

- Any zeroes recorded for missed assignments, discussion boards, and tests will be included in the final score calculation.
- Students should subscribe to remind.com for reminders from the instructor via email or text. See Blackboard for instructions to subscribe to remind.com.
- Students are highly encouraged to use the student resources provided in CengageNow.
- Students are expected to complete all work required by the instructor and to attend the required proctored campus exam. Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on Monday of each week.
- Students are expected to prove weekly academic engagement by meeting assignment deadlines each week and spending a minimum of 3750 during the semester doing the required homework, quizzes, and tests. Students are expected to communicate frequently through college email and discussion boards. College email is accessed at <https://portal.office.com>, under Quick links on our webpage, or in the menu of your Blackboard course.

ONLINE ATTENDANCE

It is the student's responsibility to be academically engaged each week doing course related activities. The completion dates of these activities will be used to determine a student's last date of attendance in the event a student withdraws, stops attending, or receives an "F" (Failing 0-59) in a course.

Students will not be withdrawn by an instructor for attendance; however, all instructors will keep records of graded assignments and student participation in course activities. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on Monday of each week. Exceptions to the due dates of assignments due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

STUDENTS WITH DISABILITIES

Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact the appropriate campus coordinator to request services.

Swainsboro Campus: Macy Gay mgay@southeasterntech.edu, 478-289-2274, Building 1, Room 1208

Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 108

SPECIFIC ABSENCES

Provisions for Instructional Time missed because of documented absences due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

PREGNANCY

Southeastern Technical College does not discriminate on the basis of pregnancy. However, we can offer accommodations to students who are pregnant that need special consideration to successfully complete the course. If you think you will need accommodations due to pregnancy, please make arrangements with the appropriate campus coordinator.

Swainsboro Campus: Macy Gay mgay@southeasterntech.edu, 478-289-2274, Building 1, Room 1208

Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 108

It is strongly encouraged that requests for consideration be made **PRIOR** to delivery and early enough in the pregnancy to ensure that all the required documentation is secured before the absence occurs. Requests made after delivery **MAY NOT** be accommodated. The coordinator will contact your instructor to discuss accommodations when all required documentation has been received. The instructor will then discuss a plan with you to make up missed assignments.

WITHDRAWAL PROCEDURE

Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% point of the term in which student is enrolled (date will be posted on the school calendar) must speak with a Career Counselor in Student Affairs and complete a Student Withdrawal Form. A grade of "W" is assigned for the course(s) when the student completes the withdrawal form.

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of 'F' being assigned. The 65% point for this semester is Monday, June 24.

Informing your instructor that you will not return to his/her course, does not satisfy the approved withdrawal procedure outlined above.

There is no refund for partial reduction of hours. Withdrawals may affect students' eligibility for financial aid for the current semester and in the future, so a student must also speak with a representative of the Financial Aid Office to determine any financial penalties that may be assessed due to the withdrawal. A grade of 'W' will count in attempted hour calculations for the purpose of Financial Aid.

Online Proctored Event Withdrawals

Students who do not complete the proctored exam for an online class on the scheduled date and do not present a valid excuse within three business days of the scheduled event will be withdrawn from the course with a "WF" (Withdrawn Failing) and will be disabled in their online class. If the proctored event is scheduled during final exams, any student who misses the proctored exam will receive an "F" for the course.

PROCTORED EVENT REQUIREMENT

In order to validate student identity for all online courses, students enrolled in online courses are **required** to complete one proctored event per online course. The proctored event will be administered on separate days—once on the Vidalia campus and once on the Swainsboro campus. Students must attend one of the proctored sessions as scheduled on the Lesson Plan/Course Calendar. Dual enrollment students enrolled in online courses have the same options, but can also complete the event on the high school campus. The event will be monitored by the instructor, another College employee, or high school counselor. The proctored event may be a major exam, assignment, or presentation, etc. that will count a minimum of 20% of the course grade. Students must attend one of the scheduled proctored sessions and will need to make arrangements with work, childcare, etc. The specific dates of the proctored event are scheduled on the Lesson Plan/Calendar for the online course.

Students living farther than 75 miles from either campus who cannot come to Southeastern Tech for the event

must secure an approved proctoring site. The site and the proctor must meet Southeastern Technical College's requirements (instructor will provide more information and necessary forms if this is the case). Note: Students taking proctored events off campus will utilize the Proctor Scheduling and Approval Form found in Blackboard within the Getting Started/Start Here and Proctoring Event area. The completed form should be submitted to the course instructor a minimum of two weeks prior to the proctored event. If approved, the instructor will notify the proctor.

Students arranging off-campus proctoring must take the event on one of the originally scheduled days. Students who do not complete the proctored event as scheduled must submit a valid documented excuse within three business days after the scheduled event. If the excuse is approved by the instructor of the course, students must make arrangements with the instructor to makeup/reschedule the missed event. The penalty and makeup instructions will be at the instructor's discretion. Proctored events will be given after the 65% point of the semester. **Students who do not complete the proctored event on the scheduled date and do not present a valid documented excuse within three business days of the scheduled event will be withdrawn from the course with a "WF" (Withdrawn Failing). If the proctored event is scheduled during final exams, any student who misses the proctored event will be issued an "F" (Failing) for the course.**

PROCTORING FEES

Students are not charged a proctoring fee when taking a proctored event at Southeastern Technical College or any other TCSG college. Students who choose to use an off-campus proctor may be assessed a proctoring fee by the proctoring site. In this instance, the student is responsible for payment.

The required proctored event for this class is scheduled on the following dates and times: Vidalia Campus, Wednesday, July 24 at 9 am, in the Gillis Medical Building Room 839 and Swainsboro Campus, Thursday July 25 at 9 am in Building 2, Room 2113. The required proctored event for this class will consist of a cumulative objective test on Chapters 1-4, 6-9. The proctored exam is listed in the lesson plan under Finals.

Please send your instructor an email by noon Monday, July 22 to schedule which of these dates you will take your proctored exam.

MAKEUP GUIDELINES (TESTS, QUIZZES, HOMEWORK, PROJECTS, ETC.)

ALL required work must be completed on the specified dates on the attached lesson plan. Ample time is given for completion of all assignments; therefore, **NO ASSIGNMENT WILL BE ACCEPTED LATE**. A grade of zero will be given for any late assignment (assignments, tests, and discussion boards). Any zeros recorded will be included in the final score calculation. Refer to Student Requirements section of this syllabus for more details.

ACADEMIC DISHONESTY POLICY

The Southeastern Technical College Academic Dishonesty Policy states that all forms of academic dishonesty, including but not limited to cheating on tests, plagiarism, collusion, and falsification of information, will call for discipline. The policy can also be found in the Southeastern Technical College Catalog and Student Handbook.

PROCEDURE FOR ACADEMIC MISCONDUCT

The procedure for dealing with academic misconduct and dishonesty is as follows:

1. First Offense

Student will be assigned a grade of "0" for the test or assignment. Instructor keeps a record in

course/program files and notes as first offense. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus. The Registrar will input the incident into Banner for tracking purposes.

2. Second Offense

Student is given a grade of "WF" (Withdrawn Failing) for the course in which offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Registrar will input the incident into Banner for tracking purposes.

3. Third Offense

Student is given a grade of "WF" for the course in which the offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of third offense. The Vice President for Student Affairs, or designee, will notify the student of suspension from college for a specified period of time. The Registrar will input the incident into Banner for tracking purposes.

STATEMENT OF NON-DISCRIMINATION

The Technical College System of Georgia and its constituent Technical Colleges do not discriminate on the basis of race, color, creed, national or ethnic origin, sex, religion, disability, age, political affiliation or belief, genetic information, disabled veteran, veteran of the Vietnam Era, spouse of military member or citizenship status (except in those special circumstances permitted or mandated by law). This school is in compliance with Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin; with the provisions of Title IX of the Educational Amendments of 1972, which prohibits discrimination on the basis of gender; with the provisions of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of handicap; and with the American with Disabilities Act (ADA).

The following individuals have been designated to handle inquiries regarding the nondiscrimination policies:

<p>American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer</p>	<p>Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer</p>
<p>Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1st Street, Vidalia Office 108 Phone: 912-538-3126 Email: Helen Thomas hthomas@southeasterntech.edu</p>	<p>Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1st Street, Vidalia Office 138B Phone: 912-538-3230 Email: Lanie Jonas ljonas@southeasterntech.edu</p>

ACCESSIBILITY STATEMENT

Southeastern Technical College is committed to making course content accessible to individuals to comply with the requirements of Section 508 of the Rehabilitation Act of Americans with Disabilities Act (ADA). If you find a problem that prevents access, please contact the course instructor.

GRIEVANCE PROCEDURES

Grievance procedures can be found in the Catalog and Handbook located on Southeastern Technical College’s website.

ACCESS TO TECHNOLOGY

Students can now access Blackboard, Remote Lab Access, Student Email, Library Databases (Galileo), and BannerWeb via the mySTC portal or by clicking the Current Students link on the [Southeastern Technical College's Website \(www.southeasterntech.edu\)](http://www.southeasterntech.edu).

TECHNICAL COLLEGE SYSTEM OF GEORGIA (TCSG) GUARANTEE/WARRANTY STATEMENT

The Technical College System of Georgia guarantees employers that graduates of State Technical Colleges shall possess skills and knowledge as prescribed by State Curriculum Standards. Should any graduate employee within two years of graduation be deemed lacking in said skills, that student shall be retrained in any State Technical College at no charge for instructional costs to either the student or the employer.

GRADING POLICY

Assessment/Assignment	Percentage
Tests	50%
Homework/Quizzes	15%
Proctored Final Exam	20%
Comprehensive Problem	10%
Discussion Boards	5%

GRADING SCALE

Letter Grade	Range
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

ADDITIONAL GRADING INFORMATION:

Your official average for the course is located in Blackboard (BB) using the weights described in the Grading Policy section of the syllabus. The average you will see in the CengageNow program just gives you an idea of how you are doing on homework, quizzes, and tests as it is just a temporary holding place of many of your grades. The Blackboard gradebook is manually updated by the instructor within 1 week of major due dates.

Note about CengageNow: CengageNOW is a valuable tool that can greatly enhance your learning of the material. In addition, CengageNOW will increase your ability to work in the online environment, which is in high demand in today's workforce.

Note about not giving up: A few bad grades are never a good reason to give-up. Giving up results in an F whereas trying usually results in an A, B, C, or D --- all of which are better than an F. Most students are able to turn things around after a few bad grades if they just try. Always take time to discuss things with your instructor. We have to learn to overcome bad circumstances and not run away from them. It is usually easier to turn things around than you think.

How many hours per week should I expect this course to take me? Class Time/Contact Hours for this course are 3750 minutes or 62.5 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to approximately 7 hours per week during a 9-week semester. In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, tutorials, reading, and studying. Therefore, the course will take more than 62.5 hours.

- 9 Week Semester: 7 contact hours per week X 2 = a minimum of 14 hours per week.

Are you feeling overwhelmed as you read all your course expectations for each class? That is a natural reaction at the beginning of the semester. Just listen to and communicate with your instructors and classmates. Take time to become organized in each class, and it will all come together soon. Your instructors want you to be successful.

ACCT 1100 Financial Accounting I

Summer Semester 2019 Lesson Plan

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 1 May 14-20	Chapter 1 Introduction to Accounting & Business	<p>In Blackboard:</p> <ul style="list-style-type: none"> • Print and read the ACCT 1100 Course Syllabus/Lesson Plan • Read all of the items under the "Getting Started" link. • Complete the Pledge Acknowledgment Quiz in the "Getting Started" link by 11:55 pm, Thursday, May 16. • Post the Student Introduction in the "Getting Started" link by 11:55 pm, Thursday, May 16. • Complete the Online Orientation Quiz in the "Blackboard Orientation" link by 11:55 pm, Thursday, May 16. <p>Send your instructor an STC email stating your intentions to take the course by 11:55 pm, Thursday, May 16.</p> <p style="background-color: yellow;">It is most important that you register your CengageNow access code as soon as possible. See CengageNow registration instructions in Blackboard.</p> <p>Read chapter 1 sections and watch Chapter 1 Demonstration/Lecture Part I:</p> <ul style="list-style-type: none"> • Nature of Business & Accounting • Generally Accepted Accounting Principles • The Accounting Equation <p>Complete in CengageNow: Exercises 1-4, 1-5, 1-6, 1-8</p> <p>Read chapter 1 sections and watch Chapter 1 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • The Accounting Equation • Business Transactions & The Accounting Equation <p>Complete in CengageNow: Exercises 1-9, 1-11 Problem 1-1B</p>	1 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 1 May 14-20 Continued	Chapter 1 Introduction to Accounting & Business	Read chapter 1 sections and watch Chapter 1 Demonstration/Lecture Part 3: <ul style="list-style-type: none"> • Income Statement • Statement of Owner's Equity • Balance Sheet • Chapter 1 Practice Exercises in CengageNow Complete in CengageNow: Exercises 1-16, 1-17, 1-18, 1-19, 1-22 Problems 1-1B, 1-2B, 1-3B—part 1,2,3, (but omit part 4), Problems 1-4B, 1-5B, 1-6B Due by 11:55 pm 5/20 <ul style="list-style-type: none"> • Chapter 1 Homework Chapter 1 test available 5/20-5/28	1 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
<p>Week 2 May 21-28</p>	<p>Chapter 2 Analyzing Transactions</p>	<p>Please note: This is the most important chapter of the course. Mastery of these concepts = success. Lack of mastery of these concepts = failure. It is the foundation of EVERYTHING we do all semester. So we will spend two weeks on it summer semester.</p> <p>Print Chapter 2 Debit and Credit Rules Handout</p> <p>Read chapter sections and watch Chapter 2 Demonstration/Lecture Part I:</p> <ul style="list-style-type: none"> • Using Accounts to Record Transactions • Double-Entry Accounting System <p>Complete in CengageNow: Exercises 2-4, 2-5, 2-6, 2-7</p> <p>Read chapter sections and watch Chapter 2 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Journalizing November transactions • Journalizing December transactions • Posting November & December transactions • Preparing a Trial Balance <p>Watch Chapter 2 Demonstration/Lecture Part 3—more about debit and credit rules.</p> <p>Print the blank journal handout and watch Chapter 2 Demonstration/Lecture Part 4 where your instructor will demonstrate IN DETAIL how to journalize the November and December transactions.</p> <p>Due by 11:55 pm 5/28:</p> <ul style="list-style-type: none"> • Chapter 1 Test • Discussion Board 1 <p>Note—this week’s due date is on Tuesday due to the Memorial Day Holiday on Monday, May 27.</p>	<p>1,3 b,c</p>

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 3 May 28- June 3	Chapter 2 Analyzing Transactions	<ul style="list-style-type: none"> ○ Print the blank ledger handout and the blank trial balance handout. ○ Watch Chapter 2 Demonstration/Lecture Part 5 where your instructor will demonstrate IN DETAIL how to post the November and December transactions and prepare a trial balance. ○ Print the Trial Balance Order Handout for reminders on the order of accounts on a trial balance. <p>Complete in CengageNow: Exercises 2-9, 2-10, 2-13, 2-14</p> <p>Re-read chapter 2 and re-watch all the video/demonstrations.</p> <p>This is the most important chapter of the course. Mastery of these concepts = success. Lack of mastery of these concepts = failure. It is the foundation of EVERYTHING we do all semester.</p> <p>Complete in CengageNow: Exercises 2-15, 2-16, 2-20 Problems 2-1B, 2-2B, 2-3B Print Problem 2-3B from CengageNow and work on paper before entering in CengageNow.</p> <p>Due by 11:55 pm 6/3:</p> <ul style="list-style-type: none"> • Chapter 2 Homework <p>Chapter 2 Test available 6/3-6/10</p>	1,3 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 4 June 4-10	Chapter 3 The Adjusting Process	<ul style="list-style-type: none"> ○ Print the Chapter 3 Unadjusted Trial Balance & Chart of Accounts Handout ○ Print the Blank Journal Handout (For Adjusting Entries) ○ Chapter 3 T Accounts Handout <p>Read chapter 3 sections and watch Chapter 3 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Nature of the Adjusting Process • The Accrual and Cash Basis of Accounting • Revenue and Expense Recognition • The Adjusting Process • Types of Accounts Requiring Adjustment <ul style="list-style-type: none"> ○ Accruals ○ Deferrals • Adjusting Entries for Accruals <ul style="list-style-type: none"> ○ Accrued Revenues ○ Accrued Expenses <p>Complete in CengageNow: Exercises 3-3, 3-4 Exercises 3-5, 3-7</p> <p>Read chapter 3 sections and watch Chapter 3 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Adjusting Entries for Deferrals • Unearned Revenues • Prepaid Expenses • Adjusting Entries for Depreciation • Summary of Adjusting Process • Adjusted Trial Balance <ul style="list-style-type: none"> ○ Print the Adjusted Trial Balance for NetSolutions Handout ○ Print the Income Statement Comparison: Before and After Adjustments Handout <p>See next page for remainder of Week 4</p>	1,3 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 4 June 4-10 continued	Chapter 3 The Adjusting Process	Complete in CengageNow: Exercises 3-8, 3-9, 3-10 Exercises 3-11, 3-13, 3-14 Exercises 3-18, 3-19, 3-20 Problems 3-1B, 3-2B (answer to part 4 is “no effect”), 3-5B. Print Extra Help for Problem 3-5B Handout Due by 11:55 pm 6/10: <ul style="list-style-type: none"> • Chapter 2 Test • Chapter 3 Homework • Discussion Board 2 Chapter 3 test available 6/10-17	1,3 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
<p>Week 5 June 11-17</p>	<p>Chapter 4 Completing the Accounting Cycle</p>	<p>Read chapter 4 sections and watch Chapter 4 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Flow of Accounting Information • Financial Statements <ul style="list-style-type: none"> ○ Income Statement ○ Statement of Owner's Equity ○ Balance Sheet <p>Complete in CengageNow: Exercises 4-1, 4-2, 4-3, 4-6, (denote loss with a negative sign in Cengage) 4-8, 4-10</p> <p>Read chapter 4 sections and watch Chapter 4 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Journalizing and Posting Closing Entries • Post-Closing Trial Balance • 10-step Accounting Cycle • Illustration of the Accounting Cycle <p>Complete in CengageNow: Exercises 4-14, 4-15, 4-17, 4-18 Problems 4-1B, 4-2B</p> <p>Due by 11:55 pm 6/17:</p> <ul style="list-style-type: none"> • Chapter 3 Test • Chapter 4 Homework • Discussion Board 3 <p>Chapter 4 test available 6/17-6/24</p> <p>Go to Lessons in Blackboard and print/read everything in the folder: Comprehensive Problem—VERY IMPORTANT!</p> <p>Start working on Comprehensive Problem Step 1 in CengageNow.</p>	<p>1,3 b,c</p>

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 6 June 18-24	Chapter 5 Accounting Systems Chapter 6 Accounting for Merchandising Businesses	<p>If you have not already,</p> <p>Go to Lessons in Blackboard and print/read everything in the folder: Comprehensive Problem—VERY IMPORTANT Complete Comprehensive Problem Step 1 in CengageNow.</p> <p>Read chapter 5 and watch the Demonstration/Lecture videos:</p> <ul style="list-style-type: none"> • Part 1 • Part 2 <p>There is no homework or test on Chapter 5.</p> <p>Read chapter 6 sections and watch Chapter 6 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Nature of Merchandising Businesses • Merchandising Transactions: Purchases Transactions <p>Complete in CengageNow: Exercises 6-1, 6-2, 6-4, 6-5, 6-6, 6-7</p> <p>Read chapter 6 sections and watch Chapter 6 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Merchandising Transactions: Sales Transactions <p>Read chapter 6 sections and watch Chapter 6 Demonstration/Lecture Part 3:</p> <ul style="list-style-type: none"> • More About Freight <p>Read chapter 6 sections and watch Chapter 6 Demonstration/Lecture Part 4:</p> <ul style="list-style-type: none"> • Sales Taxes • Trade Discounts • The Adjusting Process <p>Complete in CengageNow: Exercises 6-8, 6-9, 6-12, 6-13, 6-14, 6-15, 6-16, 6-17, 6-18, 6-19, 6-20</p> <p>Due by 11:55 pm 6/24:</p> <ul style="list-style-type: none"> • Chapter 6 Homework • Chapter 4 Test • Comprehensive Problem Step 1 <p>Chapter 6 test available 6/24-7/8</p>	1,4 b,c
		<p>Note: Students who withdraw on or before Monday, June 24 receive a grade of "W"</p>	

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 7 June 25- July 8	Chapter 7 Inventories	<p>Complete Comprehensive Problem Steps 2 & 3 in CengageNow.</p> <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Control of Inventory • Inventory Cost Flow Assumptions <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Perpetual Inventory Costing using LIFO <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 3:</p> <ul style="list-style-type: none"> • Perpetual Inventory Costing using LIFO <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 4:</p> <ul style="list-style-type: none"> • Perpetual Inventory Costing using Weighted Average <p>Complete in CengageNow: Exercises 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8, 7-9</p> <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 5:</p> <ul style="list-style-type: none"> • Periodic Inventory using FIFO, LIFO, Weighted Average <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part : 6</p> <ul style="list-style-type: none"> • Comparing Inventory Methods • Reporting Merchandise Inventory in the Financial Statements • Effects of Inventory Errors on the Financial Statements <p>Read chapter 7 sections and watch Chapter 7 Demonstration/Lecture Part 7:</p> <ul style="list-style-type: none"> • Estimating Ending Inventory <p>Complete in CengageNow: Exercises 7-12, 7-13, 7-14, 7-15, 7-17, 7-22, 7-23, 7-26 Problem 7-4B</p> <p>Due by 11:55 pm 7/8:</p> <ul style="list-style-type: none"> • Comprehensive Problem Steps 2 & 3 • Chapter 6 Test due • Discussion Board 4 • Chapter 7 Homework <p>Chapter 7 test available 7/8-7/15</p>	1,5 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 8 July 8-15	Chapter 8 Internal Control & Cash	<p>Complete Comprehensive Problem Steps 4,6,7,(5 is optional) in CengageNow.</p> <p>Read chapter 8 sections and watch the Chapter 8 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Internal Control <p>Read chapter 8 sections and watch the Chapter 8 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Cash Controls Over Receipts & Payments <p>Read chapter 8 sections and watch the Chapter 8 Demonstration/Lecture Part 3:</p> <ul style="list-style-type: none"> • Petty Cash <p>Read chapter 8 sections and watch the Chapter 8 Demonstration/Lecture Part 4:</p> <ul style="list-style-type: none"> • Bank Accounts & Bank Reconciliation <p>Complete in CengageNow: Exercises 8-12, 8-13</p> <p>Read chapter 8 sections and watch the demonstration videos:</p> <ul style="list-style-type: none"> • Bank Reconciliation • Special-Purpose Cash Funds • Financial Reporting of Cash <p>Complete in CengageNow: Exercises 8-16, 8-17, 8-18, 8-19, 8-20, 8, 8-21, 8-22, 8-24 Problems 8-2B, 8-3B, 8-4B</p> <p>Due by 11:55 pm 7/15</p> <ul style="list-style-type: none"> • Comprehensive Problem Steps 4,6,7 (5 is optional) • Chapter 7 Test • Chapter 8 Homework • Discussion Board 5 <p>Chapter 8 test available 7/15 - 7/22</p>	1,2 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Week 9 July 16-22	Chapter 9 Receivables	<p>Complete Comprehensive Problem Steps 8,9,10 in CengageNow.</p> <p>Please send your instructor an email by noon Monday, 7/22 to schedule which date you will take your proctored exam.</p> <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 1:</p> <ul style="list-style-type: none"> • Classification of Receivables • Uncollectible Receivables <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 2:</p> <ul style="list-style-type: none"> • Direct Write-off Method for Uncollectible Accounts <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 3:</p> <ul style="list-style-type: none"> • Allowance Method for Uncollectible Accounts <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 4:</p> <ul style="list-style-type: none"> • Allowance Method -% of Sales <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 5:</p> <ul style="list-style-type: none"> • Allowance Method – Analysis of Receivables <p>Complete in CengageNow: Exercises 9-3, 9-4, 9-5, 9-6, 9-9, 9-10, 9-11</p> <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 6:</p> <ul style="list-style-type: none"> • Comparing Direct Write-off and Allowance Methods <p>Print the Bad Debt Journal Entries Handout and practice on the journal entries of the two methods</p> <p>Read chapter 9 sections and watch Chapter 9 Demonstration/Lecture Part 7:</p> <ul style="list-style-type: none"> • Notes Receivable <p>Complete in CengageNow: Exercises 9-19, 9-20, 9-22, 9-23, 9-24</p> <p>Problems 9-1B, 9-4B</p> <p>Due by 11:55 pm 7/22:</p> <ul style="list-style-type: none"> • Comprehensive Problem Steps 8,9,10 • Chapter 8 Test • Chapter 9 Homework <p>Chapter 9 test available 7/22-7/24</p>	1,6 b,c

Date/Week	Chapter/Lesson	Content/Assignments/Tests/Due Dates	Competency Area
Finals	Chapters 1-4, 6-9	<p>Due by 11:55 pm 7/24:</p> <ul style="list-style-type: none"> • Chapter 9 Test <p>Proctored Final Exam</p> <p>Take the Proctored Exam on Chapters 1-4, 6-9 in person:</p> <p><u>Wednesday, July 24 at 9 am on the Vidalia Campus, Gillis Building, Room 839</u></p> <p><u>OR</u></p> <p><u>Thursday, July 25 at 9 am on the Swainsboro Campus, Building 2, Room 2113</u></p>	1,2,3,4,5,6 b,c

COMPETENCY AREAS:

1. Accounting and the Role of Accounting in Business
2. Cash and Internal Controls
3. Accounting for a Service Business
4. Accounting for a Merchandising Business
5. Inventory Control
6. Methods of Accounting for Receivables

GENERAL CORE EDUCATIONAL COMPETENCIES:

- a) The ability to utilize standard written English.
- b) The ability to solve practical mathematical problems.
- c) The ability to read, analyze, and interpret information.

DISCUSSION BOARD RUBRIC

# of discussion posts	# of discussion replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	Students who post their initial discussion board response to the discussion board topic and reply to at least one other student's post will be given a 100 on the assignment if the post is turned in by the due date, contain 4-5 sentences and free of grammatical and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in both their response and reply. A 10 point deduction will be given for any response or reply that is not 4-5 sentences in length. No credit will be given for any response or reply that is an answer of "yes/no" or "I agree/disagree."
1	0	70	Any student that does not respond to at least one other student's post will not receive a grade above 70. The grade of 70 will be the highest grade that the student will be able to receive on the discussion post if the post is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in their response. A 10 point deduction will be given for any response that is not 4-5 sentences in length.
0	1	50	Students who only respond to one other student's post will not receive a grade above 50. The grade of 50 will be the highest grade that the student will be able to receive on the discussion response if the response is turned in by the due date, contain 4-5 sentences and free of grammatical errors and spelling errors. The student will receive a one point deduction for each grammatical and spelling error in their reply. A 10 point deduction will be given for any reply that is not 4-5 sentences in length.
0	0	0	Students will receive a 0 on the discussion topic if the student does not post an answer or response to one other students' post by the due date.