COURSE DESCRIPTION:

This is a basic accounting course for non-accounting majors. General accounting procedures through the double-entry system are learned as well as basic applications.

REQUIRED TEXT AND MATERIALS:

<table>
<thead>
<tr>
<th>Text</th>
<th>Accounting, 23rd edition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Text plus Working Papers Ch 1-17</td>
<td></td>
</tr>
<tr>
<td>ISBN</td>
<td>9780324662962</td>
</tr>
<tr>
<td>Author</td>
<td>Warren, Reeve, Duchac</td>
</tr>
<tr>
<td>Publisher</td>
<td>South-Western</td>
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Practice Set

Fitness City Merchandise

1439036233

Calculator Recommended

Straight-Edge (6" ruler recommended).

COURSE COMPETENCIES:

Upon successful completion, the student will be able to:

1. Prepare records of financial transactions.
2. Journalize transactions.
3. Post from journals to ledgers.
4. Maintain accounts and records.
5. Organize classification of accounts.
6. Investigate incorrect postings.
7. Examine accounts and records.
8. Prepare working papers.
9. Provide summary reports.
11. Reconcile bank statements.
12. Calculate employee wages.
13. Summarize details of separate ledgers.
CHAPTER PROCEDURES:

For each chapter, do the following:

1. Eye openers: Answer questions on notebook paper or type out answers. You may self check with instructor’s key. These are not submitted for evaluation.
2. Exercises – these will help you understand the concepts presented. These should be done and submitted before the problems.
3. Video Review – a video review of each chapter is available in the Learning Resource Center.
4. Programs – Assigned “A” problems must be completed and submitted for evaluation. Completion of Problem “B’s” are optional.
5. Tests are closed book. Students are allowed to use one page of handwritten notes on all tests.
6. Tests will have a one hour time limit.

GRADING PROCEDURES:

6 tests @ 100 points each  600
Practice Set  100
6 Chapter exercises at 10 pts each  60
6 Chapter problems at 15 pts each  90
**Total Points**  850

Final grade is based on the following percentages:

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90% - 100%</td>
<td>A</td>
</tr>
<tr>
<td>80% - 89%</td>
<td>B</td>
</tr>
<tr>
<td>70% - 79%</td>
<td>C</td>
</tr>
<tr>
<td>60% - 69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 60%</td>
<td>F</td>
</tr>
</tbody>
</table>
# Completion Schedule

<table>
<thead>
<tr>
<th>Read</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| Chapter 1 - Introduction to Accounting and Business | Self-check Eye Openers 1-12  
Submit Exercises 3, 4, 6-12, 14-19, 22  
Submit Problems 1, 2, 5 (Required 1, 2 only) - Series A |

## Chapter 1 Test

| Chapter 2 - Analyzing Transactions | Self-check Eye Openers 1-15  
Submit Exercises 1-2, 4-13, 15-19, 21-22, 24  
Submit Problems 3 (all) & 4 (Requirement 2 only) - Series A |

## Chapter 2 Test

| Chapter 3 - The Adjusting Process | Self-check Eye Openers 1-15  
Submit Exercises 1, 3-14, 18-22, 25, 29  
Submit Problems 1, 2, 3 - Series A |

## Chapter 3 Test

| Chapter 4 - Completing the Accounting Cycle | Self-check Eye Openers 1-14  
Submit Exercises 1, 2, 5, 8-12, 14-18, 20, 22  
Submit Problems 1, 2 (Requirement 2 only), 5 - Series A |

## Chapter 4 Test

| Chapter 5 - Accounting Systems | self-check Eye Openers 1-11  
Submit Exercises 1-4, 6, 8-12, 14, 17  
Submit Problems 1, 2, 3, 4 - Series A |

## Chapter 5 Test – Complete & Submit Problem 5-5A

| Chapter 6 - Accounting for Merchandising Businesses and Appendix 2 – Reversing Entries | self-check Eye Openers 1-15  
Submit Exercises 1-4, 6-7, 11, 13, 15, 17, 19, 21-29, 32, 33, 36-40  
Submit Problems 3-5, 7-9 - Series A |

## Chapter 6 & Appendix Test

**Practice Set**  
(must be done manually, not using software)  
Please download instruction packet from Blackboard or request an instruction packet from a Flex Lab Instructor!