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## Course Information

<b>Course Title:</b>	Small Business Accounting
<b>Course Number:</b>	ACC 1100
<b>Credit Hours:</b>	3.0
<b>Lab Hours:</b>	None
<b>Prerequisite(s):</b>	DEV 0012 and DEV 0020
<b>Course Description:</b>	Survey of financial Accounting for non-accounting majors to include accounting concepts, financial statements, cash and payroll.
<b>Required Text:</b>	<i>College Accounting: A Career Approach</i> , 12th edition, by Scott, Cengage Learning Publisher
<b>Required Materials:</b>	Access code for <i>Cengage Learning</i> online learning system
<b>Technical Requirements:</b>	Flash Player

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## Faculty Information

<b>Instructor:</b>	Jason Richard, CPA
<b>Department:</b>	Accounting
<b>Course Email:</b>	Please use the course Email.
<b>Emergency Email:</b>	
<b>Phone:</b>	
<b>Office Location:</b>	
<b>Office Hours (campus):</b>	.

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## Course Outcomes

### General Education Outcomes:

- Articulate ideas or problems
- Use appropriate problem solving methods
- Organize observable data into useful formats
- Utilize Internet applications

### Course Outcomes:

- Describe the broad role that accounting information plays in the economy.
- Use the language of accounting and describe the important concepts on which financial reporting is based.
- Explain the accounting impact of general business practices and processes.
- Analyze the impact of basic business transactions on the financial statements of a corporation.
- Construct basic financial statements for a simple corporate business entity.
- Evaluate the financial performance of a simple corporation on the basis of its financial statements.

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## Course Requirements

The following learning activities will assist you in mastering course concepts:

- Read Selected Chapters from the textbook *College Accounting: A Career Approach 12th Edition* by Schott
- Work through learning materials provided in this Angel course, QuickBooks software and the Connect online learning system
- Complete weekly assignments using Connect and QuickBooks
- Complete two projects: 1. Accounting Cycle Problem B at end of week 6; 2. Comprehensive Review Problem at end of week 15.
- Take five on-campus exams

**Outline:**

<b>WEEK</b>	<b>TOPICS</b>	<b>CHAPTERS</b>
<b>1</b>	Business Transaction Accounts	1
<b>2</b>	Recording Transactions and Financial Statements	2
<b>3</b>	Journal Entries and the General Ledger	3
<b>4</b>	EXAM 1	1,2 & 3
	Adjusting Entries and the Worksheet	4
<b>5</b>	Adjusting Entries and Worksheet	4
<b>6</b>	Closing Entries	5
	Accounting Cycle Review Problem B	Project 1
<b>7</b>	EXAM 2	4 & 5
	Cash	6
<b>8</b>	Cash	6
	Payroll	7
<b>9</b>	Payroll	7
	Payroll Taxes	8
<b>10</b>	Payroll Taxes	8
	Sales and Purchases	9
<b>11</b>	EXAM 3	6, 7 & 8
	Sales and Purchases continued	9
<b>12</b>	Cash Receipts and Payments	10
<b>13</b>	EXAM 4	9 & 10
	Adjusting Entries and the Worksheet	11
<b>14</b>	Adjusting Entries and the Worksheet continued	11

<b>15/16</b>	Comprehensive Review Problem Financial Statements and Year End Closing	Project 2 12
<b>17</b>	EXAM 4	11 & 12

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## Grading Information

### Grading Policy:

ASSIGNMENT	POINTS
Exam 1 (Chapters 1, 2 &3)	100
Exam 2 (Chapters 4 and 5)	100
Exam 3 (Chapters 6, 7 & 8)	100
Exam 4 (Chapters 9 & 10)	100
Exam 5 (Chapters 11 & 12)	100
Textbook Exercises & Problems (20 points each; best 10 out of 12 scores are counted in your grade)	200
Textbook Exercises & Problems (20 points each; best 10 out of 12 scores are counted in your grade)	200
Project 1: Continuing Problem B	50
Project 2: Comprehensive Problem	50
<b>Total Points</b>	<b>1,000</b>

*Note: If you do not take all five exams in this course, your grade will be an "F" regardless of the number of points earned.*

GRADING SCALE	PERCENTAGE	POINTS
A	90% - 100%	900 - 1,000
B	80% - 89%	800 - 899
C	70% - 79%	700 - 799
D	60% - 69%	600 - 699
F	Below 60%	599 or below

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## Testing Information

There will be five exams for this course. Exams will be taken during class.

Please see the **First Day** folder in this course for detailed information on test format and policies.

*Links related to testing:*

[Distance Learning Testing Overview](#)

[Distance Learning Testing Within or Beyond a 60-Mile Radius](#)

[Testing Center Information](#)

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## Sinclair Policies

### **Sinclair Academic Policies:**

Click the link below to view policies such as dropping a course, withdrawing from college, late registrations, change of schedule, administrative withdrawal, grades, student behavior guidelines, safety and security, academic and other counseling. Understanding these policies is the responsibility of every student.

[Important Sinclair Policies](#)

### **Sinclair Semester Dates:**

Click the link below to view important semester dates such as registration deadlines, payment deadlines, start and end dates for the semester as well as the last day to withdraw with a refund and the last day that withdrawal is allowed.

[Sinclair Semester Dates](#)

### **Sinclair Honor Code and Academic Integrity Policy:**

[Sinclair Honor Code and Academic Integrity Policy](#)

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