

CHIPOLA COLLEGE

COURSE SYLLABUS

ACG 3101

COURSE DESCRIPTION:

Review of the basic accounting cycle, financial statement preparation, and the framework of accounting theory. An in-depth study of the accounting for current assets, fixed assets, including depreciation, and intangible assets. This course is designed for the accounting major and the general student of business interested in the underlying principles for recording and reporting of financial information for general purpose financial statements.

The course presents the theoretical setting for accounting practices and procedures. When alternative positions can be taken on matters of theory and practice, such alternatives and the positions of leading authorities are discussed. In addition to pointing out the conflicts that exist within the traditional structure of accounting, the course strives to provide the student with an analytical basis for making his/her own evaluation of controversial areas.

3 semester hours credit.

PREREQUISITES:

ACG 2021

NAME(S) OF INSTRUCTOR(S):

Lee Shook

Office: M208 - D

Phone 718-2368

Office hours: Posted on office door.

Other times by appointment.

REQUIRED TEXTBOOKS:

Intermediate Accounting, 12th Edition, Kieso and Weygandt, John Wiley and Sons, ISBN-13: 9780470128749.

GRADING POLICIES:

The standing of a student in each course is expressed by one of the following letters and corresponding grading system:

A – 100 – 93

B – 92 – 83

C – 82 – 70

D – 69 – 60

F – 59 or less

See your First Day Handout for individual instructor practices.

The Chipola Catalog provides specific information regarding other outcomes from the grading system. A student's Grade Point Average is derived from the grading system/quality point scale.

COURSE OBJECTIVES/STUDENT LEARNING OUTCOMES:

See Instructor's first-day handout.

MAJOR LEARNING OUTCOMES

Upon completion of the Financial Accounting & Reporting I course, BAS students should be prepared to:

1. Understand and apply accounting principles and techniques related to the course topics.
2. Evaluate the costs and benefits of the various accounting standards learned in this course.
3. Develop basic analytical skills related to public financial statements.
4. Enhance writing skills.
5. Develop interpersonal skills and communication skills in an accounting context.

First Day Handout:

Meeting number	Chapter	Homework assignment
1 & 2	1 & 2	CA 1 -10, CA 1-12, E 2-2, E 2-4
3 & 4	3, 3b, 3c	E 10, 17, 19, 22, 24
5 & 6	4	E 7, 13, P.3, CA 3
7 & 8	Chpt 5	E 12, 17 (a) , P 3, 7 (a)
9	Review	
10	Exam 1	September 24
11 & 12	6	E 3, 4, 5, 6, 8, 9, 10, 13, 14

13& 14	7 & appendix	E 2, 6, 8, 16, 17, 24
15	Exam II	October 09
16 & 17	Chpt 8	E 7, 8, 13, 23
18 & 19	9	E 2, 13, 18, 27
20	Exam III	October 29
21 & 22	10	E 8, 11, 19, 22, 24
23 & 24	11	E 6, 9, 12, 13, 16, 25
25 & 26	12	E 1, 4, 13, 15, 17
27	Final exam	December 10