

**Note: This syllabus is subject to change.**

**Syllabus • Fall 2023 • Business 20, Code 41037 • Introduction to General Accounting • August 21 to December 16, 2023**

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Canvas Help desk (technical problems only): 844-600-4955

Class Zoom Meeting Times: Thursdays, 6pm-8:50pm, PST (information in the Canvas Modules)

Office Hours (call or email me): Tuesdays 11am-1pm, Pacific Standard Time

Revised August 26, 2023

**Login Information**

**This course is delivered online using the Canvas course platform as well as McGraw-Hill Connect. Login instructions for Canvas can be found at: <http://web.peralta.edu/portal>. Once you login there you will find instructions to access McGraw-Hill Connect.**

**There will be no in-person class meetings.**

Be sure to update your email address on your Student Passport Account.

**Description**

Theory and practice of accounting: Double-entry process on accrual basis; complete accounting cycle with use of work sheet and preparation of end-of-the-year financial statements; petty cash, banking procedures, notes, drafts, and introduction to payroll taxes.

Units: 3

No prerequisites required

Acceptable for credit: CSU

**Course Objectives**

1. Define the fundamental accounting equation and its logical bookkeeping applications.
2. Explain debits and credits and analyze business transactions.
3. Describe the business cycle as it relates to service and merchandising organizations.
4. Explain basic banking procedures and cash control.
5. Explain and understand payroll concepts and procedures as it relates to accounting.
6. Describe the payroll tax responsibilities for employers, including payroll reporting statements.
7. Prepare journal entries, posting, and basic accounting financial statements.
8. Prepare special journals, accounts receivable and accounts payable.

## Student Learning Outcomes

1. Record business transactions for a sole proprietorship using the general journal and appropriate general ledgers.
2. Using the accrual method of accounting, prepare month-end closing entries and financial reports.
3. Compute payroll and prepare payroll reports for internal reporting and external reporting.
4. Reconcile a bank statement and make appropriate journal entries.

## Grades

**Zoom Participation:** 50 points

**Homework Assignments:** 120 points; best 6 out of 7 at 20 points each (lowest score will be dropped)

**Quizzes:** 120 points; best 6 out of 7 at 20 points each (lowest score will be dropped)

**Final Exam:** 1 exam worth 50 points

**Total: 340 points**

A= 90-100%   B= 80-89.99%   C= 70-79.99%   D= 60-69.99%   F= Below 60%

## Class Materials

Wild and Shaw. *Fundamental Accounting Principles*. 25th Edition. McGraw-Hill, 2021.

Note: You will need to login to Canvas and in the Modules section (of Canvas) you will find a link to purchase access to the BUS 20 course in McGraw-Hill Connect. That purchase will not only include access to the BUS 20 Connect course, but also to the e-book.

You also must have access to an internet connection as this course is held online.

## Due Dates

(Please note that I reserve the right to make changes)

**Week 1:** 8/21 to 8/27 (Module 1)

Order the book, login to class, read the Module 1 materials, and become familiar with online course system. Register for and purchase access to this class in McGraw-Hill Connect. The link is in Module 1 in Canvas. Your purchase includes not only access to the Connect class, but also access to the e-book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 2:** 8/28 to 9/3 (Module 2, begin Chapter 1)

Accounting in Business

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 3:** 9/4 to 9/10 (Module 3, finish Chapter 1)

Accounting in Business

**Monday: Labor Day – Holiday Observance**

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)  
Chapter 1 Homework (in Connect): due Sunday  
Chapter 1 Quiz (in Connect): Monday-Sunday

**Week 4:** 9/11 to 9/17 (Module 4, begin Chapter 2)  
Analyzing and Recording Transactions  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 5:** 9/18 to 9/24 (Module 5, finish Chapter 2)  
Analyzing and Recording Transactions  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)  
Chapter 2 Homework (in Connect): due Sunday  
Chapter 2 Quiz (in Connect): Monday-Sunday

**Week 6:** 9/25 to 10/1 (Module 6, begin Chapter 3)  
Adjusting Accounts for Financial Statements  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 7:** 10/2 to 10/8 (Module 7, finish Chapter 3)  
Adjusting Accounts for Financial Statements  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)  
Chapter 3 Homework (in Connect): due Sunday  
Chapter 3 Quiz (in Connect): Monday-Sunday

**Week 8:** 10/9 to 10/15 (Module 8, Chapter 4)  
Completing the Accounting Cycle  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 9:** 10/16 to 10/22 (Module 9, Chapter 4)  
Completing the Accounting Cycle  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)  
Chapter 4 Homework (in Connect): due Sunday  
Chapter 4 Quiz (in Connect): Monday-Sunday

**Week 10:** 10/23 to 10/29 (Module 10, begin Chapter 7)  
Accounting Information Systems (Note: We are not covering the Technology Based Accounting Systems section on pages 268-269 and you will not be tested on it.)  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 11:** 10/30 to 11/5 (Module 11, finish Chapter 7)  
Accounting Information Systems (Note: We are not covering the Technology Based Accounting Systems section on pages 268-269 and you will not be tested on it.)  
Read all materials in the Module and also the chapter in the book.  
Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)  
Chapter 7 Homework (in Connect): due Sunday  
Chapter 7 Quiz (in Connect): Monday-Sunday

**Week 12:** 11/6 to 11/12 (Module 12, Chapter begin Chapter 8)

Cash, Fraud, and Internal Control

**Friday: Veterans Day - Holiday Observance**

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 13:** 11/13 to 11/19 (Module 13, finish Chapter 8)

Cash, Fraud, and Internal Control

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

Chapter 8 Homework (in Connect): due Sunday

Chapter 8 Quiz (in Connect): Monday-Sunday

**Week 14:** 11/20 to 11/22 (Module 14)

**Thursday-Sunday: Thanksgiving – Holiday Observance**

There is no Zoom Meeting this week.

Your only assignment (ungraded) is to review everything you've learned up to this point and let me know if you have any questions.

**Week 15:** 11/27 to 12/3 (Module 15, begin Chapter 11)

Current Liabilities and Payroll Accounting

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

**Week 16:** 12/4 to 12/10 (Module 16, finish Chapter 11)

Current Liabilities and Payroll Accounting

Read all materials in the Module and also the chapter in the book.

Attend Zoom Meeting Thursday, 6pm-8:50pm (information in Canvas Modules section)

Chapter 11 Homework (in Connect): due Sunday

Chapter 11 Quiz (in Connect): Monday-Sunday

**Week 17:** 12/11 to 12/16 (Module 17, Final Exam)

Final Exam on Chapters 1, 2, 3, 4, 7, 8, and 11 (in Connect): Monday-Saturday

There is no Zoom meeting this week.

Items should be submitted by 11:59pm, Pacific Standard Time of the due date.

By the way, I suggest completing all course activities (exams, homework, etc...) at least one day prior to the due date. That way, if you have a computer-related problem, you'll have time to complete the activity. While you are free to wait until the last day or even last minute to complete course activities you do so at your own risk. You also need to have an alternate internet connection.

### **Class Policies**

- All correspondence via email must include **Course Number (BUS 20) Last Name, and First Name** in that order (for example: BUS 20, Smith, William,). **Any email sent to me without that format, will not get a response.** Once the semester begins, I receive between 100-150 emails a day. On top of that, many people use only their screen names, assuming that I would somehow know who they are. So to manage the volume of correspondence, I request this information. Thanks.

- You are required to have a Peralta email address. All class emails will go to your Peralta email address and you must use your Peralta email address when emailing me.
- If your question is personal in nature, please use email. **When in doubt, use email.**
- Because I regard this class as I would any job responsibility, I will hold you to strict standards of timeliness and ethics. In this regard, late work is unacceptable. Any assignment that is not submitted by the due date may receive zero points. With regard to ethical conduct, it is my sincere hope that no student in this class submits work which is not his or her own. Any assignment that is not written solely by the student whose name appears on the submission, will automatically receive a grade of zero (0) for the assignment. Similarly, if a student is determined to have cheated on an exam, the student will receive a score of "0" for the exam.
- **Any requests for accommodation during the semester for such things as religious holidays or disability must be presented to the instructor in writing no later than 1 week after class begins.**
- The instructor reserves the right to make changes in this course schedule.

### Frequently Asked Questions

- **When do classes meet?**  
There is one weekly class period via Zoom. You also have deadlines for assignments, which are listed in the Due Dates section of the syllabus.
- **Are the classes different from "on-campus" classes?**  
NO. The content is identical. Only the delivery method differs. Your transcript will NOT identify this course as an online class.
- **Is an online course right for me?**  
Students who are self-empowered are often successful at surviving the on-line journey and reaching the endpoint of their cyber course. Students who perform at his or her full potential, has high self-esteem, welcomes change and is willing to assume responsibility, make decisions, and express opinions, are successful cyber learners.
- **What are some potential problems?**  
Avoid traps. Don't set yourself up for doom by procrastinating, blaming others, mismanaging time or technology. Cyber students are often in multiple life roles and time is a valuable commodity.
- **Will the class meet on campus?**  
No.
- **Do we have to meet online at a specific time?**  
Yes.
- **How do I take exams?**  
Over the Internet. They are written with this in mind.
- **Do I need to buy the textbook?**  
Yes.
- **Where do I find my grades?**  
The Gradebook in the course shell. See the tabs once you enter the class.
- **I have sent you email, but you have not responded?**  
As described in the syllabus: "All correspondence must include your last name, first name, and class enrolled in that order." I receive a large volume of email. Much of it is junk. The only way I can distinguish between my students email and "junk" is by you following this request. Also, I do not respond to anonymous email. That is, people who only include their "email name", such as, [seacastle@aol.com](mailto:seacastle@aol.com).

*With these issues out of the way, your online course should move along smoothly. The occasional Internet hiccups should not prevent you from doing well in the course.*

### **Code of Academic Conduct and Reporting Policy**

Laney College, as a community-oriented, open door, educational institution whose purpose is to educate and enlighten members of the community who seek knowledge, cannot and will not tolerate academic dishonesty. In order to uphold the academic integrity of the institution, all members of the academic community, faculty and students alike, must assume responsibility for providing an educational environment of the highest standards, characterized by a spirit of academic honesty; therefore, given this premise, under no circumstances will academic dishonesty be tolerated at this institution. Any form of cheating or copying on exams or assignments will result in a 'zero' for the exam or assignment, and the student's name will be given to Student Services for violation of the Student Standards of Conduct.

### **Open Access Campus**

Laney College does not discriminate on the basis of age, race, religion, color, gender identity, gender expression, sexual orientation, ancestry, citizenship, national origin, military or veteran status, disability, marital status, pregnancy, medical condition, and immigration status.

### **Campus Computer Labs**

Enrolled students have access to a computer and printer at the following campus locations: **Bus Lab (F251), Accounting Lab (F254), Computer Lab (F170)**, and Laney's Library. Click on link <http://laney.edu/library/hours/> for library hours and additional library support available. Visit the various campus locations for computer lab hours.

### **Student Accessibility Services (SAS)**

The SAS provides support and resources to enrolled students with disabilities or learning challenges to ensure equal access in classes ([https://laney.edu/Student\\_Accessibility\\_Services/](https://laney.edu/Student_Accessibility_Services/)). Enrolled students may call (510) 464-3428 for hours or to schedule an appointment. **It is the student's responsibility to contact the course instructor by the second week of class regarding the approved SAS's accommodation letter to review and discuss the implementation process.** Student must provide a copy of the accommodation letter to the course instructor.

### **Withdrawal from Class**

- Students may withdraw from any class by **September 4**. No entry will appear on the students' permanent record.
- Students may withdraw from any **Fall** semester class, whether passing or failing, at any time by **November 17** and receive a "W" grade.
- Students who withdraw after this period will receive a letter grade (including an "F" if failing) on the students' permanent record.
- Students finding it necessary to withdraw from class at any time after registration must obtain a withdrawal card from the office of Records and Admissions.