

**ACCT 1250 ~ SMALL BUSINESS ACCOUNTING
COURSE SYLLABUS
(2 CREDIT HOURS)**

INSTRUCTOR: _____
E-MAIL: _____
PHONE: _____
OFFICE: _____
CONSULTATION: _____
COMMUNICATION: _____

PREREQUISITES: None

MATERIALS: Course resources (including both an **etext and MyAccountingLab access**) are included **with the course fee**, which will be added to your SLCC account. Also, a physical copy of the textbook can be purchased directly from Pearson, if desired.

COURSE DESCRIPTION: This course covers some accounting basics for nonbusiness majors, which would be beneficial for small business owners. Topics include basic fundamentals in the following subjects: the accounting equation, the required financial statements, ratio analysis, payroll basics, and other small business management topics.

COURSE PROCEDURES: This course utilizes various procedures and learning experiences including discussions, videos, exercises, quizzes, and exams. **Committed and effective course participation is crucial for success!**

**ACCTG LAB/
FREE TUTOR:** **The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus!** Receive **free tutoring both in-person and online** in the Accounting Lab (check for times). The BRIC also provides a place to study, access a computer, and borrow a textbook.

PROFESSIONAL COMMUNICATION: To prepare students for the professional business work environment, the accounting department requires that **ALL** communications be courteous and professional. **Written communications (including emails and texts) should have proper grammar, punctuation, and spelling.**

ACADEMIC DISHONESTY: Academic dishonesty will be dealt with according the SLCC Student Code of Conduct, which can be referenced at:
http://www.slcc.edu/policies/docs/Student_Code_of_Conduct.pdf

- HOMEWORK:** Practicing the art and skill of accounting is critical for success; therefore, foundation homework assignments are an integral part of the learning process. Chapter foundation homework assignments are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes, plus you have three (3) check answers available for MyAccountingLab assignments. **Keeping up in this course is also critical for success**, refer to the course calendar. However, **late homework may be allowed by the instructor and may or may not be subject to a late penalty.**
- QUIZZES:** **You MUST do your own work on the Chapter Quizzes!** Chapter quizzes are *untimed* and **open book & open notes** to allow students time to work carefully and refer to your textbook and notes. This is the time to do your best work. Because this is a quiz, you have **only one (1) Final Answer** submission in MyAccountingLab. **Late quizzes may be allowed by the instructor and may or may not be subject to a late penalty.**
- TESTS:** **You MUST do your own work on the Interim Tests.** Interim Tests will be **taken in MyAccountingLab. NO interim test scores are dropped. All tests are timed.** This is to encourage students to study for the test instead of relying on looking up all the answers. Interim tests are **open book & open notes, NOT open-browsing/googling**, to refer to your textbook and notes. Don't cheat the learning process during these tests because the Final Exam in an in-person and proctored exam with only one reference sheet available. Just completing the coursework is NOT enough to prepare for the tests. Your reference materials (textbook and notes) should be well organized to be used efficiently during the tests. **The tests are available for multiple days and cannot be taken late.** Contact me if you have an extenuating circumstance and are unable to complete the test as scheduled. However, at the end of the semester, I am allowing you the opportunity to **re-take your lowest interim test** to try and improve your score! **If you miss one test, then this will be your lowest score** and will be the re-take.
- FINAL EXAM:** The **Final Exam is an in-person & proctored exam**, NOT online. The Final Exam score is NOT dropped. **Students will only have one attempt on the Final Exam.** The departmental Final Exam includes both working problems and multiple-choice questions with a time limit of two (2) hours. A calculator is allowed, but may not be a cell phone, tablet, iPod, iPad, etc. **ONE 8 ½" X 11" sheet of paper (front and back) of original handwritten notes may be referenced during the Final Exam.**
- The Final Exam will be taken as follows:
- Onsite: in class at the date/time scheduled by the College
 - Online: at the SLCC Testing Center or through prior proctoring arrangements with the SLCC Testing Center.
- EXTRA CREDIT:** **Extra credit may be offered as announced by the instructor.**

COURSE

EVALUATION:	Orientation & Final Confirmation	15 pts.	1.5%
	Chapter Homework Assignments (3 check answers)	220 pts.	22.0%
	Chapter Quizzes (untimed & open-book/open-notes)	165 pts.	16.5%
	Interim Tests (4) (timed, open-book/open-notes)	400 pts.	40.0%
	Final Exam (comprehensive)	<u>200 pts.</u>	<u>20.0%</u>
	Total	<u>1,000 pts.</u>	<u>100.0%</u>

GRADING: Course grades are determined by the students' achieved percentage based upon the relative weighting as described in the Course Evaluation section above and the following scale:

A	93-100%	B-	80-82.9	D+	67-69.9
A-	90-92.9	C+	77-79.9	D	63-66.9
B+	87-89.9	C	73-76.9	D-	60-62.9
B	83-86.9	C-	70-72.9	E	59.9 or less

COURSE STUDENT LEARNING OUTCOMES:

SLCC is committed to fostering and assessing the following college-wide student learning outcomes in its programs: 1) acquire substantive knowledge, 2) communicate effectively, 3) develop quantitative literacy, 4) think critically, 5) express creatively, 6) knowledge and skills to be civically engaged, 7) work with others in a professional and constructive manner, 8) develop information literacy, and 9) develop computer literacy. To that end, the following learning outcomes will be assessed in this course:

- Analyze basic business transactions to determine their effect on the accounting equation.
 - Analyze basic business transactions to determine their effect on the financial statements.
 - Identify the categories included on the financial statements.
 - Identify some basic items included in each of the categories included on the financial statements.
 - Analyze the financial statements using some financial statement ratios.
 - Demonstrate an understanding of the payroll process.
-

[Also, see the SLCC Institutional Syllabus.](#)