Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me, Clarice McCoy, any questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to eCampus.

Remember: In accounting, the adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. – Clarice McCoy

Course Information

Class: ACNT 1303-21401        Duration (13 weeks): September 9 – December 6, 2019
Prerequisite: None
Instructor: Clarice McCoy, CFP/CPA/MBA
E-mail: Clarice McCoy
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven, M108
Office Hours: Online - Availability posted on eCampus class site
Certification Date: Thursday, September 19, 2019
Drop Deadline: Thursday, November 14, 2019
Class Meetings: Online at your convenience using Internet and eCampus. (See class schedule for recommended and required completion dates.)

Tech Help/Support: 972-669-6402, eCampus Tech Support, eCampus Student Tutorials
Tech Requirements: Computer with Internet access for eCampus and E-mail
Division Information: Business and Career Programs, Brookhaven College, M110/972-860-4160
Catalog Description: A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. (3 Lec.)

Required Course Materials: Online notes, assignments, and self-tests provided by instructor on Blackboard class site and free supplementary reference text.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 90 hours total (6 hours per week attending class and studying and completing homework outside of class). Therefore, to be successful in this 4-week online accounting course, you should be prepared to spend a minimum of 22.5 hours per week, which is like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.
Rationale – Why Study Accounting

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced by using relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is enough reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of accounting scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.

Instructor Information

Since this is an online class, you will communicate by e-mail and by completing and submitting class work through eCampus. E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of the accounting cycle for a service business, including cash and payroll.

Course Outline

In this course you will learn about the accounting cycle for a service business, including accounting for cash and internal control and payroll (Modules 1-9/Units 1-25). Modules and Units covered in this course are as follows:

MODULE 1: INTRODUCTION TO ACCOUNTING
- Unit 1 Nature of Business
- Unit 2 Financial Records and Accounting Profession
- Unit 3 Elements of Financial Accounting

MODULE 2: FINANCIAL STATEMENTS FOR A SERVICE BUSINESS
- Unit 4 Income Statement
- Unit 5 Statement of Owner’s Equity
- Unit 6 Balance Sheet

MODULE 3: ACCOUNTING EQUATION AND USE OF ACCOUNTS
- Unit 7 Accounting Equation
- Unit 8 Use of T-Accounts

MODULE 4: GENERAL JOURNAL, GENERAL LEDGER, AND TRIAL BALANCE
- Unit 9 Recording Transactions in General Journal
- Unit 10 Posting to General Ledger
- Unit 11 Preparing the Trial Balance

MODULE 5: ADJUSTING ENTRIES FOR A SERVICE BUSINESS
MODULE 6: WORKSHEET AND FINANCIAL STATEMENTS FOR A SERVICE BUSINESS
Unit 12 Adjustments – Prepaid Expenses and Depreciation
Unit 13 Adjustments – Unearned Revenues, Accrued Expenses, and Accrued Revenues

MODULE 7: CLOSING THE BOOKS
Unit 17 Adjusting and Closing Entries
Unit 18 Balancing and Ruling: Reversing Entries
Unit 19 The Accounting Cycle

MODULE 8: CASH AND INTERNAL CONTROL
Unit 20 Internal Control and Control of Cash
Unit 21 Checking Accounts and Bank Reconciliations
Unit 22 The Petty Cash Fund

MODULE 9: PAYROLL ACCOUNTING
Unit 23 Salaries, Wages, and Payroll Deductions
Unit 24 Payroll Records
Unit 25 Payroll Taxes

Note: Consider taking ACNT 1304, Introduction to Accounting II, following ACNT 1303. It is a continuation of ACNT 1303 and covers the accounting cycle for a merchandising business, inventories, receivables and payables, and long-lived assets (Modules 10-13/Units 26-50).

End-of-Course Outcomes (ECOs)
Upon successful completion of this course, you should be able to:
1. Define accounting terminology.
2. Analyze and record business transactions in a manual and computerized environment.
3. Complete the accounting cycle.
4. Prepare financial statements.
5. Apply accounting concepts related to cash and payroll.
6. Prepare bank reconciliations.

Note: These end-of-course outcomes (ECOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Module Objectives (MOs)
This course is divided into nine modules, followed by a comprehensive problem. Each module includes several units, for a total of 25 units. The comprehensive problem covers all 25 units. During this course, you will complete the following activities.

Module 1 (Units 1-3): Explain importance of accounting, classify businesses, and compute basic elements of the accounting equation.

Module 2 (Units 4-6): Prepare the three basic financial statements and explain their interrelatedness and in what order they are prepared.

Module 3 (Units 7-8): State the accounting equation, indicate how financial transactions change the equation, calculate missing elements, define debit and credit, state the debit and credit rules, and record financial transactions in T-accounts.

Module 4 (Units 9-11): Record financial transactions in the General Journal (journalizing), transfer the entries to the General Ledger (posting), and prepare an unadjusted trial balance.

Module 5 (Units 12-13): Describe adjustments that need to be made and record adjusting entries for prepaid expenses, depreciation, unearned revenues, accrued expenses, and accrued revenues.

Module 6 (Units 14-16): Prepare an adjusted trial balance and/or a worksheet for a service business and prepare financial statements from the adjusted trial balance and/or worksheet.
Module 7 (Units 17-19): Complete end-of-period procedures for a service business (adjusting, closing, and reversing entries; balancing ledger accounts; and preparing a post-closing trial balance) and review the steps in the complete accounting cycle.

Module 8 (Units 20-22): Account for cash, including internal control, control of cash receipts and cash disbursements, bank reconciliations, and petty cash.

Module 9 (Units 23-25): Account for payroll, including salaries, wages, and payroll deductions; payroll records; and payroll taxes and tax forms.

Comprehensive Problem - Accounting Cycle (Modules 1-9/Units 1-25): Complete all steps in the accounting cycle for a service business, including accounting for cash and payroll.
1. Analyze, journalize, and post daily transactions.
2. Prepare an unadjusted trial balance.
3. Analyze, journalize, and post adjusting entries.
4. Prepare an unadjusted trial balance and/or worksheet.
5. Prepare financial statements.
6. Analyze, journalize, and post closing entries.
8. Analyze, journalize, and post reversing entries.

Note: These module objectives (MOs) are directly related to the WECM end-of-course outcomes (ECOs). Detailed objectives are listed by module and unit under the Blackboard “Module:Units” tabs and also by module and unit in the instructor notes.

Foundation Skills and Workplace Competencies (SCANS)
The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

Note: Read about SCANS at http://www.academicinnovations.com/report.html.

Instructional System
The instructor notes and free online eBook, and your instructor are the most important resources available to you and to your completing this course successfully.

The instructor notes and online eBook is where you will find the main content of the course; however, in addition, your instructor has developed additional resources to help you learn the content. These additional items include module and unit objectives, study guides, PowerPoint reviews, etc. These materials were designed to provide you with opportunities for application, feedback, and review; therefore, use as much or as little as you find helpful. The required assessments include the (1) unit assignments, (2) unit quizzes, (3) module exams, (4) comprehensive problem, and (5) final exam.
Links to these resources and assessments are available, in suggested order of use or completion, under the “Module” tabs in the MODULES/UNITS section. The resources are also located individually under the RESOURCES section, and the required assessments are located individually under the ASSESSMENTS section. However, instead of accessing these items individually, it is recommended that you complete the activities as indicated under each “Module” tab in the MODULES/UNITS section because this takes you one step at a time through the entire course. Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each unit, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Course Requirements and Grading System

Remember: In accounting, the adage “Practice makes perfect” is true and research shows that “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read and know how to solve the problems. You must complete a lot of practice to get the procedures to “stick in your mind.” Therefore, as you can see from the following, there are numerous required and extra credit activities to provide this practice. To serve as practice, you are allowed unlimited attempts on unit self-tests; three attempts on unit assignments and the comprehensive problem; and two attempts on module quizzes, module exams, and the final exam.

For each unit, read the instructor notes and the chapter in the online eBook. Then complete the unit self-test and assignment. After two or three units are completed, you will complete the quiz covering those units. After three modules are completed, you will complete the exam covering those modules.

Your final course grade is determined by the points you earn on the following activities; therefore, to complete this course successfully and earn the desired course points, you must complete and submit the following:
1. Student Contract and Pretest (required at beginning of class to verify class participation for certification purposes)
2. Unit Self-Tests
3. Unit Assignments
4. Module Quizzes
5. Module Exams
6. Comprehensive Problem
7. Final Exam

To earn extra credit points in addition to the student contract and pretest, consider completing and submitting the following: (1) posttest practice for final, (2) bookkeeper practice certification exams, and (3) course evaluation.

Warning about Staying on Schedule

Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the date for the final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. The unit self-tests, assignments, and quizzes are designed to help you learn the content and prepare for exams; therefore, they should be completed as you finish each unit and prior to taking the exam covering the units. All self-tests, assignments, quizzes, and exams should be completed and submitted before you take the final. The final exam must be taken on, or prior to, the date indicated in the class schedule.

<table>
<thead>
<tr>
<th>ACNT 1303 - Grading Scale</th>
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<tbody>
<tr>
<td><strong>Total Possible Points</strong></td>
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<tr>
<td>900 – 1,050</td>
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<td>800 – 899</td>
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<td>Below 600</td>
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September 9 – December 6, 2019 (13 weeks)
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<tr>
<th>Activity</th>
<th>Points</th>
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<tr>
<td>Student Contract and Pretest (required to verify participation by certification date)</td>
<td>50 points</td>
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</tr>
<tr>
<td>Unit Self-Tests (25 @ 2 points each)</td>
<td>250 points</td>
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<tr>
<td>Unit Assignments (25 @ 10 points each)</td>
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<td>15%</td>
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<tr>
<td>Module Quizzes (7 @ 18 points each and 2 @ 12 points each)</td>
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<td>30%</td>
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<tr>
<td>Module Exams (3 @ 100 points each)</td>
<td>50 points</td>
<td>5%</td>
</tr>
<tr>
<td>Final Exam (comprehensive)</td>
<td>200 points</td>
<td>20%</td>
</tr>
<tr>
<td>Total possible required points</td>
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<td>Total possible extra credit points allowed</td>
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<td>5%</td>
</tr>
<tr>
<td>Total possible points</td>
<td>1050 points</td>
<td>105%</td>
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</table>

**Course Evaluation**

**Contract and Pretest for Orientation (20 points extra credit)**
You must complete and submit the Student Contract (10 points) and Pretest (10 points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. They should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The contract and pretest are located under the eCampus “Orientation” tab in the START HERE section. The pretest will score and post automatically in the eCampus grade book. Upon submission of the student contract, an exclamation point should appear in the eCampus grade book. After it is reviewed, you should see 10 points instead of the exclamation point.

**Unit Self-Tests (25 @ 2 points each = 50 points = 5%)**
There are 25 self-tests, one for each unit, worth 2 points each, for a total of 50 points, or 5% of the final course grade. Each self-test has 10 matching, true-false, multiple-choice, and/or fill-in-the blank questions, worth 0.2 points each. Average completion time is approximately 15 minutes (1/4 hour) but allow 1/2 hour just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Unlimited attempts are allowed, and you will get some different questions each time. The score on your highest attempt is the one posted and that counts toward the final course grade. These quizzes are located by unit in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Unit Assignments (25 @ 10 points each = 250 points = 25%)**
There are 25 required assignments, one for each unit. Assignments have anywhere from two to five problems and are worth 10 points each, for a total of 250 points, or 25% of the final course grade. These assignments cover the unit’s conceptual, analytical, and procedural learning outcomes and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed. The score on your highest attempt is recorded. These assignments are located by unit in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

**Module Quizzes (7 @ 18 points each and 2 @ 12 points each = 150 points = 15%)**
There are 9 quizzes, one for each module. Each quiz has 9 or 8 matching, true-false, multiple-choice, and/or fill-in-the blank question, worth 2 points each, for a total of 150 points, or 15% of the final course grade. Average completion time is approximately 30 minutes (1/2 hour) but allow 1 hour just in case you need it because it must be completed once you begin; it can’t be saved and finished later. There are two versions of each quiz: Version A and Version B. Take Version A first. If satisfied with your score, then go on to the next unit. If not satisfied, take Version B to try to improve your score. If you take both versions, the version with the higher score is the one posted and that counts toward the final course grade. You will see a 0 posted for the version with the lower score. These quizzes are located by unit in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.
Module Exams (3 @ 100 points each = 300 points = 30%)

There are three (3) exams, worth 100 points each, for a total of 300 points, or 30% of the final course grade. Each exam has 50 questions, worth 2 points each, for a total of 100 points. Exam 1 covers Modules 1-3 (Units 1-8), Exam 2 covers Modules 4-6 (Units 9-16), and Exam 3 covers Modules 7-9 (Units 17-25). There are two versions of each exam: Version A and Version B. Take Version A first. If satisfied with your score, then go on to the next unit. If not satisfied, take Version B to try to improve your score. If you take both versions, the version with the higher score is the one posted and that counts toward the final course grade. You will see a 0 posted for the version with the lower score. Average completion time is approximately 60 minutes (1 hour) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Information about these exams, and access to the exams themselves, is located following the modules in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

Comprehensive Problem (50 points = 5%)

You will complete all the steps in the accounting cycle for a service business. In addition to completing the steps in the cycle, you will account for cash and payroll. This problem is worth 50 points, or 5% of the final course grade. Average completion time is approximately two hours, and three attempts are allowed. It is located after the last module in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section.

Final Exam (200 points = 20%)

Before taking the final, there is a Posttest to complete as practice for the final and to earn some extra credit points. The final exam is comprehensive, covering Modules 1-9 (Units 1-25), with questions from the material presented in each unit. It has 50 multiple-choice and/or true-false questions, worth 4 points each, for a total of 200 points, or 20% of the final course grade. Included in these questions are terminology as well as problem calculations. Two attempts are allowed. Take Version A first. If satisfied with your score, then you are finished. If you are not satisfied, take Version B to try to improve your score. If you take both Versions A and B, you will see a 0 for the one with the lower score. Average completion time is approximately 60 minutes (1 hour) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Information about the comprehensive final, and access to the exam itself, is located after the Comprehensive Problem in the eCampus MODULES/UNITS section and also individually in the ASSESSMENTS section. Failure to take the final exam as scheduled will result in a zero for that exam. No make-up exam will be given, and you may not substitute a unit quiz grade for your final exam grade.

Extra Credit [Important: 50 points maximum allowed toward final course grade]

There are several opportunities for extra credit: (1) student contract (10 points), (2) pretest (10 points), (3) posttest (10 points), (4) practice bookkeeper certification exams (30 points), and (5) course evaluation (10 points). The contract and pretest are part of the orientation process. The practice certification quizzes cover (1) adjusting entries (after Unit 16), (2) correcting errors (after Unit 19), and (3) payroll (after Unit 25). The best practice is to complete the certification quizzes as soon as you complete the units covering the topic and then to redo them as practice before you take the final. The posttest will also serve as practice for the final. Unlimited attempts are allowed on all the extra credit activities, and the score on your highest attempt is the one posted and that will count toward the extra credit points. Extra credit activities (including contract, pretest, posttest, certification quizzes, and course evaluation) have a combined possible total of 70 points; however, only 50 points will be applied toward the final course grade. The contract and pretest are the last steps in the Orientation in the START HERE section. Both the certification quizzes and the posttest are in the eCampus ASSESSMENTS section—the certification quizzes under their own tab and the posttest under the “Final Exam” tab.

Checking Your Grades on eCampus and eConnect

During the class, check your grades by going to the eCampus “My Grades” tab in the COURSE TOOLS section. To view details of, or feedback for, graded items, click on the score of the item. All unit quizzes, module exams, and the final exam are scored automatically upon submission; and the score is posted to the eCampus grade book.
The student contract and assignments will be graded by your instructor, and the points will be posted manually in the eCampus grade book. As with my email responses to you, I try to view and grade all items within 24 hours or less. At the end of the course, check your grades under the eCampus “My Grades” tab and let me know if anything is missing, incorrect, etc. before I post on eConnect. Then compare the final course grade posted on eCampus with the final course grade appearing on eConnect. Contact me if there is a discrepancy.

**Brookhaven College/DCCCD Policies**

For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum. It is your responsibility to familiarize yourself with this information and to make sure that you are complying.


**Class Attendance**

Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. In online classes, this means you should be logging in and doing your required work a minimum of three times per week (in a short semester, you will need to be logging in and working every day). It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

**Electronic Devices**

To prevent interruptions and disturbing others, cell phones, pagers, etc., should be turned off before entering Brookhaven classrooms or the Business lab (M129). Also, no programmable calculators/cell phones are allowed when taking exams; you can use a basic 4-function calculator.

**Change of Personal Information**

If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

**Caveat – Instructor’s Right to Modify**

This syllabus is a set of guidelines for ACNT 1303, Introduction to Accounting I. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

**Yea - The End!**

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Print the Grading Scale and Class Schedule and Grade Worksheet on the next page and keep with you at all times.
### ACNT 1303 - Grading Scale

<table>
<thead>
<tr>
<th>Total Possible Points</th>
<th>Percentage</th>
<th>Final Course Grade</th>
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<td>900 – 1,050</td>
<td>90% - 105%</td>
<td>A</td>
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<td>800 – 899</td>
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<td>600 – 699</td>
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<tr>
<td>Below 600</td>
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### ACNT 1303 - Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Units and Modules</th>
<th>Activities</th>
<th>Point Value</th>
<th>Cumulative Points Earned</th>
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<tbody>
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<td>Monday, September 9</td>
<td>Contract and Pretest® (both required to verify participation for certification)</td>
<td>Unit 1: The Nature of Business</td>
<td>Self-Test and Assignment 2+10</td>
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<td>Unit 2: Financial Records/Accounting Profession</td>
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<td>Module 1: Units 1-3</td>
<td>Quiz 1</td>
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<td>Unit 4: The Income Statement</td>
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<td>Unit 5: The Statement of Owner Equity</td>
<td>Self-Test and Assignment 2+10</td>
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<td>Unit 6: The Balance Sheet</td>
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<td>Friday, September 27</td>
<td>Module 2: Units 4-6</td>
<td>Quiz 2</td>
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<td>Unit 7: The Accounting Equation</td>
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<td>Unit 8: The Use of T-Accounts</td>
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<td>Friday, October 4</td>
<td>Module 3: Units 7-8</td>
<td>Quiz 3</td>
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<td>Sunday, October 6</td>
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<td>Exam 1</td>
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<td>Unit 9: Recording Transactions in General Journal</td>
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### Extra Credit [Important: 70 points possible but 50 points maximum allowed toward final course grade]
- **Student Contract for certification (10 points)**
- **Pretest for certification (10 points)**
- **Posttest practice for final exam (10 points)**
- **Bookkeeper Certification Quizzes for practice (3 @ 10 points each)**
- **Course Evaluation (10 points)**

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.