**Spring 2020**

NOTE: For each *course credit,* students should expect to spend an additional two hours outside of class studying or working on class assignments. Hence, for a three-credit course, this means about six hours per week of work outside of class.

**Course Title:**  Computerized Accounting

**Course Number:** BUS 200

**Credits: 3**

**Class Times:** Online

**Instructor:** Joy Taylor

634-4790 ext. 199 or cell phone number 715-699-0748

jtaylor@lco.edu

**Office Hours:** Monday: 8:30 – 10:00 and 1:00 – 2:30

 Tuesday: 10:30 – 2:30

 Wednesday: 8:30 – 10:00 and 12:00 – 2:00

 Thursday: 1:00 – 2:30

**Required Text(s):** Integrated Accounting for Windows

Dale H. Klooster, Warren W. Allen, Glenn E. Owen

 ISBN: 9781285462714

 **Required Supplies/Materials:** Textbook and Computer Access

**Recommended Texts & Other Readings:**

Additional readings will include postings on Canvas.

**Course Description:** Provides training in fundamental accounting concepts and principles with Integrated Software for Word. Training will focus on analyzing business events, providing training from a user perspective, a means to investigate the source documents that generate most financial accounting information and perform financial analysis and comparisons. It includes preparing financial statements, setting up a business accounting system, preparing adjusting entries and calculating payroll taxes.

**Pre-requisites:**

MTH 110 – College Accounting 1

**This course is required for:**

Business Administration-Small Business Management Degree

Business Administration-Accounting Degree

**Course Specific Outcomes:**

Upon successful completion of this course, students will be able to:

1. Create and view financial statements.
2. Create and view supporting reports to aide in business decisions.
3. Create a business accounting system.
4. Define and design cash activities.
5. Describe and define recording of additional business activities.
6. Describe and define adjustments.
7. Describe and create budgets.
8. Describe and create customized financial statements.
9. Design and create graphs.
10. Calculate payroll taxes.
11. Examine and describe the underlying documents in a trial balance, general ledger, and journal.

**General Education Program Outcomes:**

*Students receiving an associate degree will:*

**Gen Ed 1 Communication:**

Students read, write, speak, and listen effectively to increase knowledge, to foster understanding, or to promote change in attitudes, values, beliefs, or behaviors.

**GEN ED 2 Mathematic Literacy:**

Students demonstrate a strong foundation in mathematical concepts, processes and structure.

**GEN ED 3 Social Responsibility**

Civic Responsibility includes the skills and awareness necessary to live as responsible, ethical, and contributing citizens of the community, state, nation, and world.

**GEN ED 4 Culture: Ojibwe and other Native Cultures**

Students demonstrate understanding of Ojibwe and other Native American culture.

**GEN ED 5 Critical Thinking:** Students analyze, synthesize, and evaluate diverse concepts and make reasoned decisions based on evidence.

**GEN ED 6 Global Awareness:** Students interact effectively and appropriately in a diverse, multi-cultural, and global society.

**General Education Program Outcomes:**

This course measures the following outcomes:

|  |  |  |
| --- | --- | --- |
| **GEN ED** | **Assignment/Activity** | **Assessment** |
| Communication | Participation  | 1-3-5-6 |
| Mathematical Literacy | Homework, Quizzes, Exams | 2-3-5 |
| Social Responsibility | Forums, Homework, Exams | 1-3-5-6 |
| Culture: Ojibwe and other Native Cultures | APA Paper | 1-2-4-5-6 |
| Critical Thinking | Forums, Homework, Quizzes, Exams, APA Paper | 1-2-3-5-6 |
| Global Awareness | Forums, Homework, Exams, APA Paper | 1-2-3-5-6 |

**Program Outcomes (if applicable)**

**Culture & Tradition:**

**The Mission Statement of LCOOCC states:**

*The Lac Courte Oreilles Ojibwe Community College mission is to provide Anishinaabe communities with post-secondary curriculum and continuing education while advancing the language, culture, and history of the Ojibwe.*

In order to adhere to the college's mission statement, this course will incorporate Ojibwe Language, Culture, and History into class activities wherever possible. These activities have been included in the class schedule.

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| --- | --- |
|  | **Course Schedule/Outline/Calendar of Events** |
| **Program Outcomes if applicable** | **Course Outcomes** | **Week** | **Topic Section** | **Course Assessment** |
| **1-2-3-5-6** | **1-2-3** | **1****Jan. 21-26** | **Introductions****Review Syllabus****Read Chapter 1 and download the files needed to do the homework****Discussion Post 1** |  |
| **1-2-3-5-6** | **1-2-3** | **2****Jan 27-Feb 2** | **Chapter 1: Do Chapter 1 Problem 1-A****Discussion Post 2** |  |
| **1-2-3-5-6** | **1-2-3** | **3****Feb. 3-9** | **Chapter 1: Problem 1-B****Discussion Post 3** |  |
| **1-2-3-5-6** | **1-2-3** | **4****Feb. 10-16** | **Chapter 2: Accounting Cycle of a Service Business and Bank Reconciliation** **Complete Problem 2-A and 2-B****Discussion Post 4** |  |
| **1-2-3-5-6** | **1-2-3** | **5****Feb. 17-23** | **Chapter 3: Accounts Payable: Purchase Order Processing and Inventory Control** **Do Problem 3-A****Discussion Post 5** |  |
| **1-2-3-5-6** | **1-2-3** | **6****Feb 24-March 1** | **Do Problem 3-B****Discussion Post 6** |  |
| **1-2-3-5-6** | **1-2-3** | **7****March 2-8** | **Chapter 4: Accounts Receivable: Sales Order Processing and Inventory Control** **Do Problem 4-A****Discussion Post 7** |  |
| **1-2-3-4-5-6** | **1-2-3** | **8****March 9-15** | **MID-TERM EXAM****Problem 4-B (Midterm)****Rough Draft for Gikinoo’amaagan Odankiiwin Paper Due** | **Mid-Term Grades Due March 16** |
| **1-2-3-5-6** | **1-2-3** | **9****March 16-22** | **SPRING BREAK!** |  |
| **1-2-3-5-6** | **1-2-3** | **10****March 23-29** | **Chapter 5: Accounting Cycle of a Merchandising Business and Budgeting****Do Problem 5-A** |  |
| **1-2-3-5-6** | **1-2-3** | **11****March 30-April 5** | **Chapter 6: Fixed Assets****Do Problem 6-A****Discussion Post 9** |  |
| **1-2-3-5-6** | **1-2-3** | **12****April 6-12** | **Chapter 7: Payroll** **Do Problem 7-A** **Discussion Post 10** |  |
| **1-2-3-5-6** | **1-2-3** | **13****April 13-19** | **Chapter 8: Partnerships and Corporations****Do Problem 8-A** **Discussion Post 11** |  |
| **1-2-3-5-6** | **1-2-3** | **14****April 20-26** | **Chapter 9: Financial Statement Analysis****Do Problem 9-A****Discussion Post 12** |  |
| **1-2-3-5-6** | **1-2-3** | **15****April 27-May 3** | **Chapter 10: Departmental Accounting****Do Problem 10-A** **Discussion Post 13** |  |
| **1-2-3-5-6** | **1-2-3** | **16****May 4-10** | **Review for Final Exam****Discussion Post 14** |  |
|  |  | **17****May 11-17** | **Final Exam** **Final Version of Gikinoo’amaagan Odankiiwin Paper** | Final Grades Due May 18 |

**Evaluation Procedures and Grading Criteria:**

Assignments: 20% of final grade A = >90%

Attendance: 20% of final grade B = 80 to <90%

Midterm: 20% of final grade C = 70 to <80%

Final Exam: 20% of final grade D = 60 to <70%

Gikinoo’amaagan Odanokiiwin: 20% of final grade F = <60%

Grading at LCOOCC is based on your level of achievement on papers, projects and examinations. The level of proficiency achieved will be indicated by the following letter grades for each academic level. Please refer to the Student Handbook for additional data.

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| --- |
| **GRADING SCALE** |
| **A** |  | **100- 90** | EXCELLENT! |
| **B** |  | **89-80** | ABOVE AVERAGE |
| **C** |  | **79-70** | AVERAGE |
|  |  |  |  |
| **IF YOUR GRADES FALL BELOW THEY WILL NOT TRANSFER TO ANOTHER INSTITUTION** |
| **D** |  | **69-60** | **BELOW AVERAGE** |
| **F** |  | **59 or below** | **FAILING** |
|  |  |  |  |
| I |  | N/A | INCOMPLETE |
| W |  | N/A | WITHDRAW |
| Z |  | N/A | AUDIT |
| P |  | N/A | PASS |

|  |  |  |
| --- | --- | --- |
| **Component** | **Points- if applicable** | **Weight** |
| Presentation |  | 20% |
| Class Assignments |  | 20% |
| Quizzes and Exams |  | 20% |
| Class Participation/Attendance  |  | 20% |
| Gikinoo’amaagan Odankiiwin Paper  |  | 20% |
| Total |  | 100% |

##### **Attendance Policy:**

Attendance is important in this course. This is an online course but each week you are required to reply to the discussion post I put up. This is how I track your participation and attendance for that week. Attendance is important for financial aide purposes so be sure you are doing these each week. This is also 20% of your grade.

##### **Students who fail to make Academic Progress (minimum GPA) or meet the Pace of Progression (completing at least 67% of courses) standards may be placed on Financial Aid Probation.** Please refer to the current Student Handbook, for the Class Attendance Policy.

**Outside of Class Study Expectations:**

The US Department of Education and the Higher Learning Commission have the expectation that students should be working approximately two hours of outside of class for each credit of instruction.

#### **\*\*IMPORTANT\*\***

#### **Students with Disabilities**

It is the policy and practice of the Lac Courte Oreilles Ojibwe Community College to create inclusive learning environments for all students, including students with disabilities.  If there are aspects of this course that result in barriers to your inclusion or your ability to meet course requirements, please notify the instructor as soon as possible. I will maintain and uphold confidentiality of any information shared.

Institutions of Higher Education under the Americans with Disabilities Act are required to provide appropriate aids and services to students who have identified documented learning disability or other disability, which might affect classroom performance. It is the responsibility of the student to provide the appropriate documentation to the college in a timely manner. Students requesting accommodations are asked to contact Lisa Munive, Academic Dean at 715.634.4790 x132 at least two weeks before the start of classes to allow sufficient time for any adaptive accommodations to be made.

##### **Academic Honesty & Integrity Policy:**

Please refer to the current Student Handbook for Academic Misconduct and Plagiarism.

**Assignments and Tests:**

Assignments will be posted each week in Canvas. Homework is due on Sundays but midnight. Exams will be posted in the week they are due. They are also due Sundays at midnight. If you are late with homework, you will lose a grade point (ex: You have an A, turned in late the highest you will get is a B). This is the same policy for quizzes/exams.

It is well established that students show improved learning when they regularly attend and participate in class discussions and activities. From time to time you may experience an unexpected event that prevents you from attending class. If you miss a test or are unable to turn in your assigned work for that particular missed class period, **you will have 1 class period** to turn in your work or make-up your test.

**Special Note Regarding Incompletes:**

Please refer to the current Student Handbook for the policy on Incompletes.

## **Mid-term and Final Examinations:**

In order to receive credit for the mid-term or final grade, exams **must** be taken on the designated day during Mid-Term Exam week or Final Exam week unless prior arrangements have been made with your instructor.

##### **Computer Use:**

##### All students receive an lco.edu email account for the duration of the semester. In order to comply with FERPA (Family Education Rights and Privacy Act), all official notifications about your courses, Moodle, financial aid, and student evaluations **must** be sent through your lco.edu email account. You can access your lco.edu email account from any browser.

## Necessary Technologies:

* Internet connection (DSL, LAN, or cable connection desirable)
* Access to Moodle or other Learning Management Systems

**\*\*Note\*\*:** ***Not having computers or Internet at home is NOT an excuse to be late with homework.*** Your education is your responsibility. We strongly encourage you to schedule time to make use of the resources provided for students to complete your studies in a timely manner.

**Maintaining a Copy of the Course Syllabus:** Students should be aware that they may need a copy of course syllabi when applying for licensure and other future academic or professional circumstances. Students are responsible for maintaining an electronic and/or hard copy of the course syllabus for each course they take.

**Addendum Section**

**Gikinoo'amaagan Odanokiiwin - Student Work: 2 Page APA paper with cover page and reference page.**

Gikinoo’amaagan Odanokiiwin – Student Work is a *Student Learning Project*, which incorporates Ojibwe knowledge and values, with Course Specific Outcomes and with those General Education Outcomes that pertain to this course. In addition, the Student Learning Project will provide a means to better evaluate student understanding and application of knowledge taught in the classroom. For this class, the Gikinoo’amaagan Odanokiiwin project will be to go to the website I have attached below and research some area that interests you. I encourage you all to choose a topic you do not know much about and write a 2-page paper on what you have learned in your research. In total, the paper will be 4- pages, cover page, body, and reference page. In addition to the link I provide, use one additional reference in your research.

**https://www.bia.gov/frequently-asked-questions**

The results of this project will assess students’:

1. Students read, write, speak, and listen effectively to increase knowledge, to foster understanding, or to promote change in attitudes, values, beliefs, or behaviors. (Gen. Ed. 1 Communication & Course Outcome 1)
2. Students demonstrate a strong foundation in mathematical concepts, processes and structure. (Gen. Ed. 2 Mathematical Literacy & Course Outcomes 1-2-3)
3. Students demonstrate understanding of Ojibwe and other Native American culture. (Gen. Ed. 4 Culture: Ojibwe and other Native Cultures)
4. Students analyze, synthesize, and evaluate diverse concepts and make reasoned decisions based on evidence. (Gen. Ed. 5 Critical Thinking & Course Outcome 1)
5. Students interact effectively and appropriately in a diverse, multi-cultural, and global society. (Gen. Ed. 6 Global Awareness & Course Outcome 1)