

**Accounting 100 – Accounting Procedures  
Skyline College, Fall 2009**

**Instructor:** Guillermo Ortiz

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**Office Hours:** See web site for possible appointment times.

**Web Site:** <http://www.smccd.net/accounts/ortiz/index.html>

<b>CRN</b>	<b>Department</b>	<b>Course</b>	<b>Section</b>	<b>Days</b>	<b>Time</b>	<b>Room</b>	<b>Units</b>
80003	ACTG	100	BV	TTh	11:10-12:25	8211	3.0

**Course Description:** The objective of this course is to introduce you to financial accounting concepts and procedures, as applied to proprietorships in merchandising and service operations. Topics will include the classification, recording, and summarizing of accounting information to produce financial statements.

**Prerequisites:** MATH 811, BUS 115 or equivalent, either CAOT 104 or CAOT 225, and eligibility for ENGL 836 are recommended.

**Transfer:** CSU

**Required Text:** *College Accounting (Chapters 1-13)*, 12<sup>th</sup> Edition, by Price, Haddock and Faring, McGraw-Hill. *Study Guide & Working Papers*

**Assignments & Exams:** Regular attendance, class participation, faithful reading of assigned chapters, and completion of homework are essential to the successful conclusion of this course. Read each chapter before coming to class and make sure you can answer the review questions.

Each student is responsible for completing all homework assignments, which will be collected or checked on a random basis for credit. Late homework will not be accepted. Homework will be considered late after it has been collected or checked in class. If you cannot come to class, turn in your homework early, email it to me, or send it in with a fellow student.

No make-up exams or quizzes will be given in this class. You may request to take an exam early if you cannot attend the scheduled exam or quiz session. If you do need to take an exam early, please notify me well in advance so we can make the necessary arrangements.

The class schedule is tentative and may change according to course progress. If you miss class, it is your responsibility to check with another student or contact me to find out if there have been any changes in the schedule.

**Accounting Lab:** The accounting lab is a valuable resource, providing tutoring, access to computers and ten-key calculators. It is located in room 8209, telephone number 738-4247.

Hours: Monday–Thursday, 8 a.m. to 12 p.m. & 4:00 p.m. to 6:30 p.m.  
Fridays, closed

Two lab hours per week are required for this course. You need to sign up for a one-hour lab session, which will be spent working on computer-based problems. The remaining hour will be used to complete lab and homework assignments.

### Grading

Homework & Lab	20%
Quizzes	20%
Exam 1	15%
Exam 2	15%
Exam 3	15%
Final Exam	15%

### Letter Grades

A = 90% - 100%
B = 80% - 89%
C = 70% - 79%
D = 60% - 69%
F = 59% and less

*The 2008/2009 Skyline Catalog contains policies for student responsibilities and rights (p. 37). Make sure you read and understand them. In particular, violations of academic integrity codes will not be tolerated.*

### Other Policies

- Reasonable accommodation will be provided for eligible students with disabilities. Please contact the DSPS office at (650) 738-4280 to obtain a letter of accommodation.
- Cell phones must be turned off before entering the classroom and may not be used as calculators.
- You are responsible for dropping this class; I will not drop you automatically.