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### ACC 132T.01: Accounting I

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**The University of Montana - Missoula  
COLLEGE OF TECHNOLOGY  
BUSINESS TECHNOLOGY DEPARTMENT**

Course Title:	ACCOUNTING I	Course Number:	ACC132T
Faculty:	Lisa Swallow	Credits:	4
Office Hours:	T 10:00 – 12:00, Th 11-12,	Office:	AD 11E
Office Phone:	243-7810	Date:	Fall 2006
Email:	lisa.swallow@umontana.edu		

**PREREQUISITE:** None

**COURSE DESCRIPTION:** Basic double-entry accounting. Emphasis on analyzing, journalizing, and posting transactions; trial balance, worksheet, financial statements, and adjusting/ closing procedures, accounting systems, and cash control.

**STUDENT PERFORMANCE OUTCOMES:** Upon completion of this course, the student will be able to:

1. Use the double-entry system of accounting to journalize and post transactions for sole proprietorships.
2. Take a trial balance; complete a worksheet; prepare an income statement, a statement of owner's equity, and a balance sheet; and take a post-closing trial balance.
3. Journalize and post adjusting and closing entries.
4. Use a general journal, special journals, general ledger, and subsidiary ledgers.
5. Journalize simple transactions for a corporation and prepare financial reports.
6. Understand and apply the business entity, cost, and matching principles.

This course will cover Chapters 1-5, 7, and 8 of the text. There will be one announced quiz, various other quizzes, four tests, a practice set, audit test on the practice set, and a comprehensive final exam.

**TEXT:** Accounting Principles 7<sup>th</sup> Edition, by Weygandt/Kieso/Kimmel

**Campus Cycle Shop** - Practice Set

Working papers, volume 1 – Chapters 1 – 13

Calculator

**BLACKBOARD SUPPLEMENTAL:**

This course uses Blackboard 6.0 as an online supplement to the traditional classroom. It is located at <http://umonline.umt.edu>. Your user name is the cue1.umt.edu address assigned to you and found in CyberBear under Personal Information. Your password is your 6-digit date of birth. Blackboard will be used to post calendar, announcements and electronic materials. The discussion forum may be utilized to

encourage discussion . Check it frequently. I also use the 'calendar' feature to keep you informed of due dates, etc. However, please note that this course is not an online nor a hybrid, therefore, you are required to come to class each day. There is not guarantee that all materials will be posted electronically.

**HOMEWORK:** Reading assignments and problems will be assigned each day. Homework is due the class period for which it is assigned. We will go over homework in class, but you should complete it before class, so that you can get maximum benefit. The nature of accounting is such that each new concept builds upon the previous one. The best way to approach this class is to read the assigned pages, listen to the lecture and then reread it to do your homework. Make sure to go over the summary of study objectives, found at the end of each chapter.

**LABS:** The weekly one-hour lab will be conducted according to what is happening in the schedule. Between exams, it will be held to work individually with students on homework assigned, the practice set or any additional problems that students may want to work. Around test time, the lab may be used for review.

**MAKEUP TESTS:** Tests may not be made up unless prior arrangements are made. You must take the makeup test the day you return to school. **Let me stress that there are no exceptions to this - if there's a problem, call and leave a message or you have lost the chance to take that particular exam.**

**EVALUATION:** Quiz, tests and the practice set will given point values. The total points earned will be divided by the total points available to determine the grades. The points available are as follows:

Quiz	Chapter 1	50
Test I	Chapters 1, 2	100
Test II	Chapters 3, 4	100
Test III	Chapters 5, 7	100
Test IV	Chapter 8	50
Practice Set		100
Audit Test	Practice Set	100
Final Exam	Comprehensive	300
Other Quizzes		<u>50</u>
Total		<u>950</u>

#### GRADING SCALE

92 - 100%	A
83 - 91%	B
75 - 82%	C
Below 75	F

*Plus and minus system is not used in this course*

**ACADEMIC HONESTY:** All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University.

All students need to be familiar with the Student Conduct Code. The code is available for review online at <http://www.umt.edu/SA/VPSA/index.cfm/page/1321>

#### HOMEWORK ASSIGNMENTS FROM TEXTBOOK [subject to change]

*Chapter 1*

BE 3, 5, 9

E 2, 7, 8

P1A, P2A, P3A [part a only]

*Chapter 2*

E2, E4, E8

P1A, P2A, P3A

*Chapter 3*

BE1, BE2, BE3

E3, E4

P1A, P2A [part a only], P2B [part a only], P4A

*Chapter 4*

E1, E2

P1A [part a only], P1B [part a only], P2A

*Chapter 5*

E2, E3

P1B, P2A [part a only], P2B

*Chapter 7*

BE5, BE7, BE8

E6 [part a only]

*Chapter 8*

BE 3, BE5

E3, E5, E8, E9

P2A, P3A