

# College of Business and Professional Studies

BUS 2020 Principles of Accounting Online

## **CONTACT INFORMATION**

Professor contact information is located on the course site in Canvas.

For Canvas questions: (833) 234-2574 For CIU questions: (803) 807-5199

#### COURSE DESCRIPTION

This course is an introduction to the field of accounting and the role that accounting plays in business. Students will be introduced to journals, ledgers, postings, and adjusting/closing of the books. The course emphasis is on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

### **COURSE OBJECTIVES**

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

- A. Explain accounting, business, and the accounting equation.
- B. Analyze and record business transactions.
- C. Prepare financial statements.
- D. Explain banking procedures and checking accounts.
- E. Calculate payroll and prepare payroll reports.

### **COURSE MATERIALS**

Slater, J. (2016). College Accounting Chapters 1-12 with Study Guide and Working Papers, (13th Ed.). Upper Saddle River, NJ: Prentice Hall.

ISBN-13: 978-0133917130

### **ASSIGNMENTS:**

Assignment	Points	Percent	Week Assigned
Devotions (5)	10/50	5%	Weekly
Discussions (6)	50/300	30%	Weekly
Exercises (13)	50/650	65%	Weekly
Totals:	1000	100%	

### ASSESSMENTS AND GRADING SCALE:

Means of Assessment and Due Dates	Due Date	Points
Devotions (5)	Wednesday; Weekly	50 pts
Discussions (6)	Wednesday for Initial Post, Saturday for Responses; Weekly	300 pts
Exercises (13)	Saturday; Weekly	650 pts
	Course Total	1000 pts

Add 10 pts extra credit for students who complete the end of course survey.

Letter Grade	Points	Percentile
A	949-1000	95-100%
A-	919-948	92-94%
B+	889-918	89-91%
В	859-888	86-88%
B-	829-858	83-85%
C+	799-828	80-82%
С	769-798	77-79%
C-	739-768	74-76%
D+	709-738	71-73%
D	679-708	68-70%
D-	649-678	65-67%
F	0-648	64% and below

## **ACADEMIC SUCCESS CENTER (ASC)**

The ASC provides accommodations for students with disabilities (physical, psychological, learning & ADD). Requests may be made throughout the semester, and they will be kept confidential. (803-807-5611, <a href="mailto:academicsuccess@ciu.edu">academicsuccess@ciu.edu</a>). Students already receiving services through the ASC should contact the professor so that together they can make the student's academic experience in this class as successful as possible.

### **FORM AND STYLE**

The official guide for all written work in connection with this course is the 7<sup>th</sup> edition of the APA manual.

#### **PLAGIARISM**

CIU Online Studies expects you to be honorable in your studies and responsible for your own academic work. Dishonesty in assignments, examinations, written papers, or other work is contrary to scriptural principles of Christian living and an affront to fellow students and your instructors. Plagiarism occurs when you present another person's ideas or words as your own, or when you intentionally or unintentionally fail to acknowledge or cite the source of the ideas you use.

Acknowledging and citing sources involves placing quotation marks around all the material you have taken (or paraphrased) from books, articles, internet sites, other students' papers, or other work you have not personally produced. It also involves listing full information about that source in a footnote or a parenthetical reference. Specific examples of plagiarism include but are not limited to the following:

- 1. Borrowing the words, sentences, ideas, conclusions, examples and/or organization of an assignment from a source (e.g., a book, an article, another student's paper, a tape/video, an internet site) without acknowledging the source.
- 2. Submitting work done by another student—in part or in whole—in place of original work.
- 3. Submitting assignments received from the Internet, from commercial firms or from any other person or group.
- 4. Knowingly aiding another student in plagiarizing an assignment as defined above.

You may not submit work that is part of a group consultation unless it is related to an assignment your syllabus specifically indicates is to be completed as part of a group. If you study for an exam with a review group, you may not reproduce any answers that others have written and submit it as your own work. You may not share with others answers to exam questions you have composed in advance. Any of these actions will be considered plagiarism.

Plagiarism will result in academic penalty, and may result in failure in the assignment, failure in the course, and further disciplinary action.

#### LATE WORK

Late assignments should be avoided. All assignments that are late will be marked down 10% per day they are late, starting one minute after midnight the day they are due for five successive days and will earn a zero thereafter.

## **SYLLABUS**

The content of this syllabus is subject to change and modifications when deemed necessary.