

Master Syllabus

All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site. Faculty must review the course syllabus with students on the first day of class.



Keiser University

<u>Course Prefix &Number:</u>	ACG1001
<u>Course Title:</u>	Accounting Principles I
<u>Course Format:</u>	<Face to Face, Hybrid, On-line (select one)>
<u>Credit Hours:</u>	3.0 semester credits.
<u>Course Schedule:</u>	<Days of week, times, locations; also include any required dates outside of the normal meeting time>
<u>Prerequisites:</u>	None
<u>Co-requisites:</u>	None
<u>Grade requirement:</u>	See catalog for grade requirement for specific program of study
<u>Faculty:</u>	<Name and credentials Phone Email>
<u>Office Hours:</u>	<Days and times, location>
<u>Course Description:</u>	Defines the objectives of accounting and their relationship to organizations through fundamental concepts and principles. Topics include ethical conduct, use of debits and credits, classification of accounts, journalizing, preparation of financial statements and use of a trial balance. Accrual method accounting procedures are discussed with end-of-year procedures and financial statements.

Course Objectives/Outcomes:

Upon completion of ACG1001, the student will:

1. Demonstrate fundamental accounting concepts as they relate to the measuring and reporting of transaction for decision making
2. Demonstrate the concept of debits and credits and the accounting equation
3. Demonstrate a working knowledge of basic financial reports
4. Discuss the importance of accounting concepts and related introductory internal controls
5. Identify and use applicable accounting principles and standards to properly record transactions and events using the accrual method of accounting
6. Use professional communication skills in the preparation of documents and presentations
7. Identify principles of ethical and professional conduct

Grading and Evaluation Methods:

Evaluation	Percent of Total Grade	Due Date
Participation (discussions and other in class activities)	10%	<Enter in Dates>
Writing project(s) and presentation(s)	10%	
Assignments	25%	
Examinations	30%	
Final Exam	20%	
Post Test	5%	

Total Percentage: 100%

Grading Scale

Letter Grade	Numeric Grade
A	90.00-100.00%
B	80.00-89.99%
C	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

Required Textbook:

Wild, J. & Shaw, K (2018). Fundamental Accounting 24th ed. plus Connect, Mc-Graw Hill ISBN: 9781260260724

**This is a custom title that is exclusive to Keiser University. Purchasing it from the Keiser bookstore ensures that you are not only getting the correct book, but also the software components being included in the custom packages.*

Note this same text is used for Accounting Principles II

Recommended Textbook: None

Other Required Course Material: Microsoft Office suite, Internet connection, disk drive to load software and files, and access to PC with windows based operating system as needed

Topical Outline/Course Assignments/Calendar:

ACBSP -CPC Coverage	Hours
Accounting	48
Finance	1
Management	2
Economics	1
Global	1
Ethics	2
Quantitative	1

WEEK ONE	Applicable Due Dates
Course Objectives: 1, 2,3,5,6,7	
ACBSP Coverage: Accounting, management, global and ethics	
Reading: Chapters 1 and 2	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material • Identify basic accounting concepts and principles including account classifications and theory of debits and credits • Have students join the AICPA and FICPA (or their own state society) as free student members and explore the websites to report on the functions of an accountant and the need for accounting in business Assignments: <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows: <enter in specific problems and/or class assignments (approx. 11 problems, 23 interactive videos/activities)> Writing Project:	<enter in specific due dates>

<ul style="list-style-type: none"> • Assign an APA format document based on an on-going writing project discussing the results of a scenario involving fundamental accounting concepts and reports learned. The project requires a professionally written document such as a memo/letter/paper and Excel documents as exhibits:<enter in specific problems and/or class assignments> <p>Examination:</p> <ul style="list-style-type: none"> • Pre test • Weekly Quiz 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Pre test • Writing Project part 1 • Weekly Quiz 	
WEEK TWO	
<p>Course Objectives: 1, 2, 3,5,7</p>	Applicable Due Dates
<p>ACBSP Coverage: Accounting, management, and ethics</p>	
<p>Reading: Chapters 3 and 4</p>	<enter in specific due dates>
<p>Participation:</p> <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material • Expand on the basic accounting concepts and principles including account classifications and theory of debits and credits • Discuss various financial statements and how they relate • Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group <p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments (approx 17 problems and 13 interactive videos/activities)> <p>Writing Project:</p> <ul style="list-style-type: none"> • Complete part 2 of an assigned writing project:<enter in specific problems and/or class assignments> <p>Examination:</p> <ul style="list-style-type: none"> • Weekly Quiz or midterm 	<enter in specific due dates>

Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Writing Project part 2 • Weekly Quiz or midterm 	
WEEK THREE	Applicable Due Dates
Course Objectives: 1,2,3,5,7	
ACBSP Coverage: Accounting, management, economics, quantitative and ethics	
Reading: Chapters 5 and 6	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material • Expand on the basic accounting concepts and principles including account classifications and theory of debits and credits • Discuss the idea of accrual accounting • Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group Assignments: <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments (approx 18 problems and 13 interactive videos/activities)> Writing Project: <ul style="list-style-type: none"> • Complete part 3 of an assigned writing project:<enter in specific problems and/or class assignments> Examination: <ul style="list-style-type: none"> • Weekly Quiz 	<enter in specific due dates>
Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Weekly Quiz • Writing project part 3 	
WEEK FOUR	Applicable Due Dates
Course Objectives: 1-7	
ACBSP Coverage: Accounting, management, finance, quantitative, and ethics	

Reading: Chapters 7 and 8	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical questions related to weekly material and create a personal code of ethics to discuss • Expand on the basic accounting concepts and principles including account classifications and theory of debits and credits • Discuss the idea of proper internal controls • Drill students on account balance daily to demonstrate an understanding of debits and credits and the effect on account balances, then discuss as a group Assignments: <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows:<enter in specific problems and/or class assignments(approx 14 problems and 14 interactive videos/activities)> Examination: <ul style="list-style-type: none"> • Post test • Final Exam Writing Project Presentation: <ul style="list-style-type: none"> • Present section of writing project to the class for discussion.:<enter in specific requirements> 	<enter in specific due dates>
Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Post test • Final Exam • Writing project presentation 	

Course Guidelines and Policies

Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

Participation

Participation is a basic requirement for an effective learning community. Students’ participation will be assessed and reflected in the participation grade based on the activities completed in class.

Late Assignments

Assignments are due on the day noted per the instructor's instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other's' opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's' opinions, being courteous and respectful, and working together in the spirit of cooperation.

University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <http://www.keiseruniversity.edu/catalog/>.

Disability Accommodations:

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.