Principles of Accounting I (BU1111B)  
Fall 2007

Tuesdays & Thursdays, 10:30 to 12:20  
Location: EAB 002

Instructor: Richard W. Kreissle  
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Course Description
This course seeks to give students an introduction to the nature of Accounting as a profession and in the role that it plays in business. It seeks to afford students the opportunity to explore their natural interests in conjunction with Accounting terms, concepts, and application.

Course Objective
The course covers the fundamental Accounting terms, concepts and procedures. Theses concepts and procedures will mesh together in the form of documenting a variety of business activities in an appropriate Accounting manner. The course also will provide a foundation for students to continue to explore both Accounting and business in other courses.

Required Text: Accounting, 22nd edition, Warren, Reeve & Duchac, Thomson-Southwestern publishers; access to ThomsonNOW software; Klooster & Allen General Ledger Software loaded onto students' notebook computers.

Chapters:
Chapter 1 – Introduction to Accounting & Business  
Chapter 2 – Analyzing Transactions  
Chapter 3 – The Adjusting Process  
Chapter 4 – Completing The Accounting Cycle  
Chapter 5 – Accounting Systems  
Chapter 6 – Accounting For Merchandise Businesses  
Chapter 7 – Inventories  
Chapter 8 – Sarbanes-Oxley, Internal Control, and Cash

This syllabus is tentative and subject to change depending on the progress of the course
Grading Criteria:

Grading is done based upon a point system. The following represents the number of points each grading element is worth.

**Attendance** ................................................................. 250
Each class is worth 10 points each; if you’re late you’ll receive 4 points for that class

**Homework** ........................................................................ 400
We will cover 8 chapters; each chapter’s homework is worth 50 points. Students will receive points based upon the percent of each chapter’s homework they complete.

**Quizzes** ........................................................................ 400
Eight chapters will be covered with a quiz at the end of each. Each quiz is worth 50 points.

**Comprehensive Problems** ............................................. 300
There will be two Comprehensive Problems worth 150 points each.

**Exams** ........................................................................ 600
There will be six exams worth 100 points each.

**Mid-Term Exam** ............................................................. 175
**Final** ....................................................................... 175

**Total Points** .................................................................... 2300

**Comprehensive Problems:**

There are two comprehensive problems that students are required to complete during the semester. The first begins on page 199 and the second begins on page 303. As their name implies, each problem covers material from the previous chapters and gives the student further practice in that material. For the purposes of grading, each problem will be broken down into three segments. Before a student can go onto the next segment they will have to review the previous segment with me. During this review we will discuss both what was done correctly and what needs reinforcement. Any corrections determined during these reviews will need to be completed before the student begins the next segment.
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