



Course Syllabus
SEMESTER
School of Business, Hospitality Management and Public Safety

Course Name:	Accounting for Small Business
Course & Section Number:	ACC100-XXX
Meeting Day(s) & Time(s):	
Credits:	3
Contact Hours:	3
Text:	College Accounting a Practical Approach 15E. Mylab online. (Link provided)
Instructor's Name:	
Office Hours & Location:	
OCC Email:	

Please call me NAME; it is my preferred name. If you have a preferred name, please let me know so I can use it.

Please use only Owens email for course communications

Catalog description:

Presents practical accounting procedures for small business operations including service occupations, retail stores and manufacturing operations. Covers the accounting cycle, journals, ledgers, preparation of financial statements and payrolls, and checking account management. Includes regulations applicable to payroll, self-employment, social security, and other taxes.

Prerequisite/Corequisites:

None

Course Materials:

Mylab Accounting with Pearson etext college accounting a practical approach 15E. LINK.
Purchase can be made through here or if a digital copy was purchased use access code. A 2 week trial is provided. (When logging in make sure you go to Pearson MyLab)

Optional additional resources

Basic Calculator. (Phones will not be allowed on quizzes/exams)

Computer with microsoft office. All documents will be provided via paper/electronically. Use what you prefer

What You Will Learn in the Course

Course Objectives:

1. An understanding of the accounting cycle.
2. Working knowledge of how business transactions and decisions affect the financial statements model.
3. Ability to prepare financial statements and analyze those statements as the small business owner/manager.

Student Learning Outcomes:

Students will:

Outcome	Where Assessed
Demonstrate the ability to record transactions in the accounting equation.	Quiz 1-5, 8, 9 Mylab Homework Chapters 1-5, 13, 16 Exam 1 Cycle Project
Prepare financial statements for a small business	Quiz 3-6 Mylab Homework Chapters 3-5, 21 Cycle Project Exam 1/2
Analyze the financial statement to make decisions; to include cash and working capital management, inventory control, debt analysis, cost analysis, and profitability analysis.	Quiz 5-9 Mylab Homework Chapter 5, 21, 7/8, 16, 13 Exam 2
Develop class presentations to defend your financial statement analysis	Cycle Project

Institutional General Education Competencies:

As a student at Owens Community College, you will take General Education courses as part of your degree program. While specific to the General Education courses, Institutional Competencies will be reinforced in many of your degree program major courses and may be measured in your capstone course(s) and others as identified.

Competency	Where Assessed
Communicate effectively.	Introduced in- In class weekly presentations/participation Reinforced– Financial Statement Analysis Presentation

Program Outcomes:

The following program outcomes are assessed in this course .

Outcome	Where Assessed
Prepare accurate financial statements for a start-up business.	Final Exam

Academic Support

Disability Services Resource Center: If you have a disability or acquire one, you may be entitled to receive reasonable accommodations intended to assure you an equal opportunity to participate in and benefit from the program. To receive more information or to register for accommodations, please contact the Disability Resource Center at 567-661-7007, email disability@owens.edu, visit <https://www.owens.edu/disability/>, or stop by College Hall 124.

Tutoring Services: Owens Community College offers academic tutoring and assistance in a variety of subjects including: accounting, computing, economics, mathematics, science, and writing. For more information go to: <https://www.owens.edu/successcenters/>.

Counseling Services: Counseling Services provides assistance to students experiencing personal, educational, interpersonal/relationship, family, social, or psychological difficulties. If you feel you may benefit from this service, please contact them at counselingservices@owens.edu. More information is at <https://www.owens.edu/counseling/>.

Campus and Community Connections: The Center for Campus and Community Connections (College Hall 123) is a walk-in office created to provide retention support through resource stability initiatives and community connections. Go here for more information: <https://www.owens.edu/connection/> or contact connections@owens.edu

Owens Library: The Owens Library offers two locations (Toledo and Findlay) as well as online resources. For more information visit <https://www.owens.edu/library/>.

Students can find more information on campus resources, student support, student life, and security at this [link](#).

General Information

Student Code of Conduct: All students are expected to follow Owens Community College's [Student Code of Conduct](#), which includes academic honesty, encompassing plagiarism. See the [Board Policy](#) for more information.

Anti-Discrimination and Harassment & Title IX/Sexual Misconduct: All students, faculty, and staff are expected to follow Owens Community College's [Anti-Discrimination and Harassment Policy](#) and the College's [Title IX Policy/Sexual Misconduct Procedures and Guidelines](#). The College strictly prohibits and will not tolerate harassment, discrimination, intimidation, or hostile/offensive working or learning environments.

Religious Accommodations: A student seeking an accommodation for an absence permitted under Ohio's Testing Your Faith Act must provide the instructor with a written email notice with the specific dates for an absence, and must do so not later than fourteen (14) days after the first day of instruction. Alternative accommodations are not retroactive, and no academic penalty will be imposed for an absence under the policy*. The request for an alternative accommodation will be kept confidential. Students with questions about a religious accommodation under Ohio's Testing your Faith Act may contact the College's Office of Academic Affairs: provost@owens.edu. The policy may be found on the Owens website: [3358:11-2-63 Accommodation for a Student Absence for the Observance of Religious Beliefs and Practices Policy](#)

Document Collection: Throughout the semester, your instructors may ask for a variety of assignments including tests and/or quizzes for student learning of institutional general education competencies or program assessment. Please save all your class materials until the end of the semester.

Classroom Admittance: OCC classes shall only be attended by the officially registered OCC students or perspective students, instructor of record, guest lecturer, or substitute. Visitors are not permitted to be in the classroom and should not be invited to attend or participate in the class. See [FERPA](#) regulations for more information.

Use of AI Tools: In this course, students are encouraged to explore and utilize generative AI tools, such as chatbots, text generators, paraphrasers, etc., as part of their learning and coursework. Proper attribution and transparency about your usage of an AI tool are expected. Here are some examples of ethical and responsible generative AI use.

- Use AI tools only for tasks that are appropriate for your level of learning and understanding. Do not use AI tools to replace your own thinking or analysis, or to avoid engaging with the course content.
- Cite any AI tools you use properly, following the citation style specified by the instructor.
APA Example:
 - OpenAI. (2024). *ChatGPT* (Mar 14 version) [Large language

model]. <https://chat.openai.com/chat>

- Provide evidence of how you used the AI tool and how it contributed to your assignment. Explain what you learned from the AI tool, how you verified its accuracy and reliability, how you integrated its output with your own work, and how you acknowledged its limitations and biases.
- Take full responsibility for any mistakes or errors made by the AI tool. Do not rely on the AI tool to produce flawless or correct results. Always check and edit the output before submitting your work. If you discover any inaccuracies or inconsistencies in the output after submission, notify the instructor immediately and correct them as soon as possible.
- If you are working on a group assignment, discuss the use of AI tools with your group members and agree on how you plan to use them and how you will be transparent with the instructor regarding their use.

If you have any questions about what constitutes ethical and responsible use of AI tools, please consult with the instructor before submitting your work.

Student Responsibilities & Instructor Expectations

Student responsibilities

Attendance: Class discussions, activities and participation are an integral component of learning and understanding the course material and, therefore, attendance is a part of your grade in this class. If you are going to be absent, please notify the instructor prior to missing the class, if possible. Please look at the assignment calendar to see what was missed (topic, assignments, etc.) and contact the instructor if you have any questions.

Assignment submission: Students are to be familiar with the assignment calendar and how to submit assignments. If you are unable to complete an assignment on time, please contact your instructor as soon as possible to discuss options.

Contacting the instructor: The instructor has provided his email. Please include the course and section number ACC100-XXX. Practice proper college etiquette and business professionalism in any communication or interaction with classmates and the instructor.

Respectful communication: Our classroom is a safe space. Faculty and students show respect for each other in class, discussion boards and all communication.

Submissions: Students must submit their word processing documents in a format that opens on a standard campus computer---acceptable save formats are Word (*.docx) or Portable Document Format (*.pdf).

Late Work: Any assignments that are late will result in a 25% point reduction each week it is late. Quizzes and exams will not be allowed to be taken late unless communicated with myself beforehand.

Blackboard issues - **Contact the Owens Help Desk (567) 661-7120** if you are experiencing technical issues with your username and/or password or having navigational issues in Blackboard.

Drop Date (see table at the bottom as well) - DATE is the last day students can drop the course without receiving an official letter grade. Please consult with your academic advisor prior to end of semester to review options.

A SPECIAL NOTE ABOUT THE BLACKBOARD ULTRA GRADE BOOK!

One of the minor flaws of **BLACKBOARD ULTRA** is that it calculates a percentage of points earned. In other words, if you scored 90/100 on a quiz, you would have a 90%-point total - an A in most cases. It does not account for the assignments that have been scheduled but not yet completed. **Therefore, you should ignore the % of points earned and focus on the points accumulated during the semester using the Grading Procedure grid above.** If you ever have a question about your grade, please send me an e-mail and I'll get back to you ASAP.

Asking for help/clarification: Students are encouraged to contact your instructor as soon as you have questions or need clarification. Your instructor will help you or connect you with someone who can.

Unless I am told otherwise, I will assume that every student understands everything said on the Blackboard shell and through online chats, emails and class discussions. If you don't understand something, or if you don't understand why we are approaching our materials in the way we are, please ask. Sometimes the best thing you can say is "I am not following this idea, or I have no idea where to begin with this essay." All classes will build on and further develop the concepts we discuss.

If you are overwhelmed, tell me. I can't help it if I don't know. So, take things in little, but frequent steps and the whole semester will be over before you know it! Working a little bit every day in a technical course is the secret to finishing successfully.

Post questions on the Class Help Forum. In this course, you can post questions in the Class Help Forum by clicking Discussions on the top left navigation buttons. Please make sure your question has not been answered already in the Class Help Forum on the discussion board. This is the best way to get your questions answered and help your classmates!

I WANT YOU TO DO YOU BEST IN THIS CLASS. IF YOU HAVE ANY QUESTIONS OR NEED ANY HELP, PLEASE CONTACT ME, SO I CAN ASSIST YOU.

Instructor Expectations:

Attendance: I will be respectful of your time and begin and end class on time. If class needs to be canceled for any reason, I will notify you as soon as possible by email announcement.

Grading assignments: Assignments that are submitted by the due date will be graded and returned/recorded in the grade center within 7 days.

Answering emails: I will do my best to respond to your emails within 24 hours on weekdays and within 48 hours on weekends. I check my email in the morning and at night. (I will post on the Announcements on Blackboard, if I am not going to be able to check my email for extended periods of time during a day or days.)

How Grades are Determined and Major Assignments

This semester I am running a partially flipped classroom. My expectations for each week is that you read over and review the chapter before class. My best recommendation is to use the study plan inside of the mylab. This will give videos and allow you to practice before class. You also have etext as a resource.

During our class time, we will start with a classwide example. I will go step by step through that week's topic. After that, we will break into groups/individual work and I will be available for questions. We will go over the second project in class and then take a quiz. The table below shows point values along with a description of each assignment.

Evaluation Measure The grade points for the areas of work are as follows.	Student Learning Outcomes Assessed	Value
Homework mylab (10 @ 20 points)	1-3	200 points
Quizzes (8 of 9 @ 20 each)	1-3	160 points
Attendance/participation	1-3	160 points
Cycle Project	3	280 points
Exams (2 @ 100 Points)	1-3	200 points
Total		1000 points

Grading Scale

Grade	Points
A	900-1000
B	800-899
C	700-799
D	600-699
F	0-599

Please refer to the registration instructions posted on the documents page to register for Pearson MyAccountingLab. All homework assignments, practice quizzes, study guides, books and e-learnings will be held here.

Homework: Homework assignments are due on the date listed in the course calendar on the **publisher's website**. **Late homework will not be accepted unless there is communication and a valid reason See make up policy.** HW grading 75% and up full credit, 50% to 74% 75% credit, 25% to 49% 50% credit, 1%-24% 25% credit, 0% no points. Homework assignments are due at midnight on Monday of the week it is due.

Optional Quizzes MyLab: I have created quizzes through MyAccountingLab that relate to each chapter. They will follow the same due dates as your homework assignments and have 2 attempts at each. If you complete **ALL** online quizzes and score 50% or higher on each I will award you 25 bonus points.

Quizzes in Person: After we complete each chapter, I will have an in person quiz to complete. This quiz will either take place the week we completed the chapter or the following week. (Depending on schedules, I will make it clear the week prior what the next class will look like)

Attendance/Participation: Accounting is not learned in a vacuum. Effective learning requires active participation by both the instructor and the students. Therefore, regular attendance and participation in discussion will count for 160 points of your grade. Cellular phones are to be turned off and put away before each class begins. Any excessive cell phone use in class will result in a grade reduction.

There are a total of 12 class sessions throughout the semester that are not related to exams. Each class is worth 8 points for attendance.

The remaining 64 points will be for participation and leading class discussions. The points will be broken out on presentation skills and completion of work.

Exams: There are (2) exams for this course. The exam covers the material up to the date of the exam. (Exam 1 covers chapters 1 – 5 & the 2nd exam will mainly cover the remaining chapters). Dates for the exam are listed in the course calendar.

Make-up Policy: Make-up exams will be given *only* at the discretion of the instructor, and *only* upon submission of a verifiable reason for missing the exam. Make-up exams must be completed within one (1) week of the original exam date. A “reason” means extraordinary circumstances beyond the control of the student.

Accounting Cycle Project: Understanding the elements of the Accounting Cycle, including the ability to prepare Financial Statements, is a key learning outcome for this course. This project will be broken into multiple parts for submission throughout the semester.

This project is worth two hundred (250) points toward the final grade and will be an important measure of the student's ability to implement the major elements of this course. To maximize the personal benefit of this project, the student should consider applying these concepts to a small business venture.

Tentative Class Assignments:

Week	SLO	Topic
1		Topic: Intro to Class, Syllabus, Mylab registration, What is accounting and why is it important in small business
2	1	Topic: Chapter 1 Accounting concepts and procedures Readings: Chapter 1 Quiz: Quiz 1
3	1	Topic: Wrap up Chapter 1/Chapter 2 Debits & Credits Readings: Chapter 2 Homework: Intro into Accounting (DATE) Quiz: Quiz 2
4	1/2	Topic: Wrap up Chapter 2/Chapter 3 Accounting Cycle Homework: Chapter 1 (DATE) Readings: Chapter 3 Quiz: Quiz 3
5	2	Topic: Wrap up Chapter 3/Chapter 4 Adjusting entries Homework: Chapter 2 (DATE) Readings: Chapter 4 Quiz: Quiz 4
6	2/3	Topic: Wrap up Chapter 4/Chapter 5 completing the accounting cycle Homework: Chapter 3 (DATE) Readings: Chapter 5 Quiz: Quiz 5
7	2/3	Topic: Wrap up Chapter 5/Chapter 21 cash flows Homework: Chapter 4 (DATE) Readings: Chapter 21 Quiz: Quiz 6
8	1/2/4	Topic: Exam 1 review, Cycle project introduction Homework: Chapter 5 (DATE)
9		Exam 1 (Chapters 1,2,3,4,5)
10	2/3	No Class - Personal Commitment Homework: Chapter 21 (DATE)
11	3	Topic: Chapters 7 & 8 Payroll Readings: Chapters 7/8 Quiz: Quiz 7

Week	SLO	Topic
12		TBD
13	3	Topic: Chapter 16 property plant & Equipment Homework: Chapters 7 & 8 (DATE) Readings: Chapter 16 Quiz: Quiz 8
14	1/2/4	1/1 on cycle project Homework: Chapter 16 (DATE)
15	3	Topic: Chapter 13 Accounting for bad debts Readings: Chapter 13 Cycle Project Due DATE Quiz: Quiz 9
16	2/3	Final Exam (Cumulative) Homework: Chapter 13 (DATE)

Disclaimer: The instructor reserves the right to amend this syllabus as deemed necessary and will communicate such amendment to the students in the course. Please note that while unlikely, there is a possibility courses might need to change the delivery method due to external issues like public health concerns, weather issues, etc. If this happens, the college will communicate any changes via email and/or other communication methods.

Important Dates to Remember (for 16-week classes): SEMESTER	
DATE	Fall Semester Begins
DATE	Last day to ADD 16-week classes (w/o faculty signature)
DATE	Last day to DROP (100% refund)
DATE	Holiday, College Closed
DATE	Last day to DROP (60% refund)
DATE	Last day to DROP (50% refund)

DATE	Holiday, College
DATE	Holiday, College
DATE	Exam Week
DATE	Last Day of Classes
DATE	Last Day to Drop Course Without a Letter Grade
DATE	Commencement