# CHAMINADE UNIVERSITY OF HONOLULU COURSE SYLLABUS

<u>COURSE</u> AC201 – Principles of Accounting 1

SEMESTER Fall 2011

<u>DAY, TIME, LOCATION</u> Online through ECollege

<u>TEXT</u> Principles of Accounting; www.principlesofaccounting.com; Walther

<u>INSTRUCTOR</u> Nolan Kido

<u>CONTACT INFORMATION</u> Use the message feature of ECollege

<u>OFFICE HOURS</u> Information on ECollege <u>Course URL</u> http://chaminade.ecollege.com

### **Catalog Course Description**

Accounting is often called the language of business. This course introduces students to the accounting cycle and the terminology of accounting through application of procedures used to classify, record, and interpret business transactions and prepare financial statements. Topics include the principles and procedures for valuing assets and measuring income. The focus of this course and AC 202 is to provide fundamental accounting skills and knowledge to prepare students for advanced courses in business and accounting. Offered every semester. Prerequisites: MA 103.

### **Course Objectives**

- Demonstrate an understanding of the terminology and vocabulary of accounting.
- Demonstrate an understanding of financial statements and the processes involved in their preparation.
- Demonstrate the ability to read, analyze, and interpret financial statements.
- Demonstrate knowledge of the generally accepted accounting principles for presenting financial information.
- Demonstrate an understanding of the basic accounting concepts related to assets, and equity.

### Requirements

This course is held online through Chaminade University's Adult, Evening, and Online Program. You are responsible for obtaining access to the course website through ECollege. For technical problems, please contact the Chaminade Help Desk:

## http://www.chaminade.edu/help/

AC201 is the first course in a two semester sequence. Students must complete AC201 with a satisfactory grade prior to enrolling in AC202.

#### **Grading**

Item	Maximum Possible Points
Exams	600 points
Chapter Assignments	400 points
Total	1000 points
Extra Credit Exercises	To be determined

### **Exams**

See Calendar in ECollege for a detailed schedule. There will be three total exams for the course. The first two exams are not explicitly cumulative, but you will find that each chapter builds on the information from all previous chapters. The final exam will be cumulative. All exams are worth 200 points each. More detailed information about the exams will be discussed the week before the first scheduled exam.

## **Chapter Assignments**

Chapter Assignments generally consist of problem sets as found at the end of each chapter in your textbook. Homework should be submitted through the "Dropbox" tool in ECollege. It is your responsibility to complete these problems by the due date. There will be no extensions given for any reason. Students are strongly encouraged to attempt the homework problems prior to the due date in order to provide time for assistance. Homework must be submitted using the "Dropbox" tool on ECollege.

### Extra Credit

Detailed information regarding any extra credit opportunities will be presented as the semester progresses. Check ECollege for detailed information.