



Course Title: ACCOUNTING APPLICATIONS
Course #: ACG 113-HYB

Credit Hours: 3
Semester: Spring 2022
Cap: 10

Faculty: Tilda A. Woody, MSA, Assistant Professor **E-mail:** twoody@navajotech.edu
Office: Science & Technology Building Room 321 **Office Phone:** 505-387-7392
Office Hours: Tuesday, & Thursday 1-5pm; Wednesday 1-3pm
Preferred Communication: Email (will respond within 24 hours)

Modality: In Class Instructions & Web Enhanced

Class Location and Meeting Times: Science & Technology Building Room 321, Blackboard @ <https://id.quicklaunch.io/navajotech> & CengageNOWv2 @ www.cengage.com

Meeting Hours and Online Hours: Tuesday OR Thursday – 1PM – 2:25PM

Required Materials:



Textbooks: Coolspring Furniture Practice Set for College Accounting (with Student CD-ROM), 20th Edition ISBN: 13: 978-1-305-62811-3

Tools: Pencil, white eraser, highlighters, scissors, colored tabs & ruler.

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Resource: www.cengage.com & College Accounting Study Guide

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íína (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

Coolspring Furniture Practice Set for College Accounting is a self-paced accounting course utilizing a manual simulation with source documents also known as a practice set. It is designed to allow the student who has completed Accounting Principles I to apply those principles to the

completion of a theoretical business. The practice set is based on mandatory manual application, with a computerized back up. After successfully completing the practice set, the student will obtain the essential tools in learning the process of handling a “-2X full set of books.” The practice set will guide the student through the Accounting Cycle, and give the student the “feel” of being a full-fledged accountant/bookkeeper specifically for a small merchandising business.

Course Outcomes	Course Measurements
A strong understanding of accounting cycle.	Exams Assignments with Rubrics Observation Checklist Portfolio
A strong understanding of a merchandise business.	
A strong understanding of special journals.	
A strong understanding of financial statements.	
An ability to maintain books as a bookkeeper/accountant.	
A strong ability to journalize transactions.	
A strong ability to maintain books.	
A strong ability to prepare financial statements.	
A strong ability to prepare payroll.	
A strong knowledge of accounting for a merchandise business.	
An ability to communicate within the language of business.	

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

Week	Date	Class Topics/Reading Due	Assignments Due	Assessments
1	January 17-28	Syllabus/Assessment Instructions for opening books 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop		Pre-Assignment Test
2	January 24-28	Opening Practice Sets, beginning balances, ledgers, etc.		
3	January 31–February 4	Progress Check (PC) & Fund Balance (FB) for Sept. 1 st -3 rd		
4	February 7-11	PC & FB – Sept. 5 th & Sept. 10 th		
5	February 14-18	PC & FB – Sept. 12 th & 17 th		
6	February 21-25	PC & FB – End of Work Week 02/21 Holiday-President’s Day 02/25 Graduation Petition due		

7	February 28- March 4	PC & FB – Sept. 19 th & Sept. 24 th PC & MID-TERM REVIEW-		
8	March 7-11	Submit your practice sets for a mid-term grade! You should be completed up to the Sept. 24 th with end of work week completed to earn an “A.” 03/07-11 Midterm Week 03/07 Midterm Exam		
9	March 14-18	PC & FB - Sept. 26 th – 30 th 03/14-18 Spring Break		
10	March 21-25	End of work week Sept. 30 th		
11	March 28-April 1	Begin End of the Month Work 03/31 Last day to withdraw with “W”		Observation Checklist
12	April 4-8	Verify and total all journals		
13	April 11-15	Begin finalizing all financial statements		
14	April 18-22	Instructor’s Review of Financial Statements		
15	April 25-29	Begin End of Year Work		
16	May 2-6	Continue End of Year Work		Observation Checklist
17	May 9-13	Complete & Answer Analysis Test Sheet Progress Reports * Final Exam 05/9-12 Finals Week 05/10 All assignments due 05/12 Grades due to the Registrar 05/13 Spring Graduation		Post Assessment Test Exam

Grading Plan

A = 100-90%
 B = 89-80%
 C = 79-70%
 D = 69-60%
 F = 59% or less

Grading Policy

Each student will complete the contents of the practice set and follow the Narrative that is provided. The student will be graded based on their progress in the set. The student will have to complete the practice set to its entirety to earn a grade. The final audit test will need to be answered and submitted. All journals, ledgers, financial statements, worksheet, schedules, and audit test will be graded to calculate a cumulative final grade.

Course Policies

This course consists of the student keeping a set of books for a small merchandising business. A practice set is issued to the student which contains a hypothetical set of journals, ledgers, source documents and filing record. A complete narrative is followed to maintain the accounting records of a business. The records are kept manually, and if the student completes the assignment with ample time, then it may be computerized. The Practice Set must be completed to its entirety to earn a grade.

This course is being offered as Hybrid. The class will meet in the classroom Tuesday or Thursday at 1pm. Attendance will be recorded for participation. These class sessions are very vital for your comprehension to complete your course work intended for your benefit where lectures to each assignment/topic and further clarifications are provided once a week. You can contact me through email as needed. I will respond within a 24-hour period or less. I am also available for a face-to-face meeting by appointment only and we will adhere to the CDC guidelines as well as the Covid-19 NTU Classroom protocol.

Participation

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

Cell phone and headphone use

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

Attendance Policy

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022