

**YUBA COMMUNITY COLLEGE DISTRICT (YCCD)  
CAREER TECHNICAL EDUCATION ARTICULATION/CREDIT BY EXAMINATION AGREEMENT**

Woodland College, in collaboration with Middletown High School/ROP, mutually subscribe to the following articulation/credit by examination agreement with the stipulation that: Credit will be awarded upon completion of high school course based on criteria established by Woodland college faculty member as measuring competence in course objectives.

**HIGH SCHOOL/ ROP ARTICULATION SECTION**

High School/ROP Site Middletown High School  
High School/ROP Instructor(s) Jennifer Pyzer Phone Number (707) 987-4140 x4063  
High School/ROP Course Accounting E-mail Address pyzerj@yahoo.com

Request for: (check one) ☒ Renewal Agreement ☐ New Agreement ☐ Revised Agreement (based on updated curriculum)

Attach materials from high school/ROP course: (Note: Materials required to begin process.)  
☒ Course outline ☒ List of Competencies and Objectives ☒ Sample course exams

Information about high school/ROP course: Full year course - articulate Spring Semester

- Length of course: Days per week 2/3 Hours per course 72 Weeks 18-19 weeks
- Name of Textbook/Software: College Accounting - 13<sup>th</sup> edition - Slater
- Other Materials: Practice Set - Who-Dun-It / Excel Chapter 1-13

Requested by:

Jennifer Pyzer 10/1/21  
High School Instructor (Print & Sign) Date

Jennifer Pyzer 10/1/21  
High School Dept Chair/Coordinator (Print & Sign) Date

[Signature] 10/4/21  
High School Principal (Print & Sign) Date

Jennifer Pyzer 10/1/21  
ROP Director (If Applicable) (Print & Sign) Date

**WOODLAND COMMUNITY COLLEGE ARTICULATION SECTION**

YCCD Instructor(s) Jennifer Hanson Phone Number (707) 263 3131  
YCCD Course Acct 5D- General Accounting E-Mail jhanson@yccd.edu  
(Number and Title)

Unit(s) 3

☒ Approved ☐ Pending Modification ☐ Not approved for articulation (Please comment below)

Credit by Examination Criteria:

(If Approved)

Additional Comments: Passing Mrs Pyzer's class will more than  
qualify a student to enroll in our Acct 1 course.

[ ] I have contacted the appropriate full-time faculty in the discipline and the Instructional Deans at the Clear Lake Campus, Yuba College, and Woodland Community College to inform them of the Career Technical Education Articulation/Credit by Examination Agreement.

Approved by:

[Signature] 1/26/22  
College Instructor Date

[Signature] 1/26/22  
Campus Dean/Department Dean Date

[Signature] Jan 26, 2022  
V.P. Academic and Student Services Date  
Articulation Officer

# ACCT 50 – General Accounting (???)

## Course Syllabus - 2021

Jennifer Pyzer, Instructor

Computer Lab – Room 10A

[Jennifer.pyzer@middletownusd.org](mailto:Jennifer.pyzer@middletownusd.org)

Phone: 707.987.4140 ext. 4063

Units: 3.0

Grading: Letter Grade (not repeatable)

August 16 – December 18

Total Class Hours: 162 (90 in class)

Lecture Hours: 54

Hours Outside of Class: 108

**TEXTBOOK:** College Accounting – books will remain in the classroom unless you need to check one out for independent study (a lengthy absence).

**ELECTRONIC DRIVE:** to save documents created during the semester.

**DESCRIPTION:** Introductory accounting course covering accounting principles and practices, the complete accounting cycle, and creation of financial reports. Use of proper procedures in the general journal, special journals, general ledger and subsidiary ledgers. Includes payroll processes, and proper financial reporting. Not open for credit to students with credit in ACCT 1, 1L, or 10A.

### STUDENT LEARNING OUTCOMES (SLOS):

1. Demonstrate ability to prepare Financial Statements
  - o **Communication** Students will effectively use language and non-verbal communication consistent with and appropriate for the audience and purpose.
  - o **Critical Thinking** Students will analyze data/information in addressing and evaluating problems and issues in making decisions.
2. Analyze and record information to complete the full accounting cycle using the general journal, special journals, and general ledger as well as worksheets
  - o **Computation** Students will use appropriate mathematical concepts and methods to understand, analyze, and communicate issues in quantitative terms.

### CLASS ACTIVITIES:

- 1.) Students will be asked to journal and post a series of financial transactions.
- 2.) Students will be asked to complete financial statements for a given set of balances on a Trial Balance.
- 3.) Students will be asked to complete the accounting cycle for a service and a merchandising business.
- 4.) Students will be asked to complete a payroll register and journalize payroll entries.

**HOMEWORK/OUTSIDE CLASS ACTIVITIES:** You will be given a list of websites where you can practice your touch typing. You will also be asked to complete written work and practice document preparation during the course as well.

### Methods of Evaluation

- Exams
- Homework
- Oral Tests/Class Performance
- Skills Demonstrations/Performance Exam

**GRADING will be based on:**

90-100% = A      80-89% = B      70-79% = C      55-69% = D      below 55% = F

30% **Classwork – Problems and Projects**

30% **Computer work – Computer Problems and Projects**

30% **Tests and Quizzes**

10% **Final Exam - Performance Project**

All grades will be recorded in Aires, so that you can monitor your progress throughout the semester. If at any time you have a question about your grade, please feel free to ask me about it.

**ATTENDANCE POLICY:** This class is highly dependent on your attendance EACH WEEK. It will be almost IMPOSSIBLE for you to learn the material if you don't attend EACH class!

- ✓ Please make every effort to be here! If you must miss a class, it is YOUR responsibility to get class and lecture materials-- AND ASSIGNMENTS you need to make up, BEFORE you return to class.
- ✓ You must arrange to make up work on your own time (outside of regular class time). **ALL Make Up work MUST be submitted within TWO DAYS of (original) due date to earn credit. (Even if absent!)**

**EXAMS:** If you are absent for a quiz or test, you must make it up during the next class period. There will be NO MAKEUP EXAM for the FINAL.

**COLLEGE AND COURSE POLICY INFORMATION:** MHS and WCC college conforms to the provisions of the Americans with Disabilities Act. You are invited to report any special needs to your instructor. Your attendance is expected at all class sessions. More than two unexcused absences may result in either being dropped from the class or a failing grade for the course. We subscribe to the college policy on academic honesty & plagiarism. If you are caught cheating on either an assignment or a quiz, a zero will be given for that assignment/quiz. This policy may be found in the school catalog. This syllabus is meant to be used as a guide only. The information contained in it is subject to change.

**CLASS RULES**

1. Cell phones - should be placed in **silent mode & out of sight** while class is in session – teacher is explaining the work or new concepts. During “LAB” time, students may listen to music.
2. Food and Drink are NOT allowed in the lab. Please consume these at break times or outside.
3. Remember all work needs to be **your work** and not that of another student.

Course Outline		
Chapter / Topic	Concepts Learned	Activities
Chapter 1 – Concepts and Procedures	Definition of terms and types of accounts; the +/- sheets for increasing and decreasing accounts; totaling to match for the accounting equation	Demonstration Problem, Exercises, Problems and On the Job Computer Program
Chapter 2 – Debits & Credits	T accounts; introduction to the Trial Balance, Income Statement, Statement of Owner's equity and Balance Sheet	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Test on Chapter 1 & 2
Chapter 3 – Beginning Accounting Cycle	Journal entries – debits and credits; posting to the ledger accounts and creating a trial balance	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Optional: Computer Workshop  Test on Chapter 3
Chapter 4 – Continue the Accounting Cycle	The Worksheet – adjustments; and the Financial Statements	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Optional: Computer Workshop  Test on Chapter 4
Chapter 5 – Completing the Accounting Cycle	Adjusting entries and closing entries; Post-Closing Trial Balance	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Computer Workshop - Excel
Midterm – Accounting Cycle – Sole Proprietorship	Complete all steps of the accounting cycle	Mini Practice Set – Sousa Realty
Chapter 6 – Banking Procedures	Checking accounts, bank reconciliation, petty cash and change funds	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Check It Out – checking simulation  Test on Chapter 6
Chapter 7 – Pay and payroll taxes	Payroll register; calculating the taxes for the employee – FICA,	Demonstration Problem, Exercises, Problems and On the Job Computer Program



	OASDI, Medicare, FUTA and SUTA	
Chapter 8 – Payroll & Filing the annual tax forms	Payroll taxes for the employer, annual tax forms and entries for sending checks to government agencies	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Test on Chapters 7 & 8  Tax Returns – personal 1040 forms
Chapter 9 – Sales and Cash Receipts	Sales, Sales Discounts, Sales Returns/Allowance Subsidiary ledgers and general ledger items;  Cash receipts & schedule of accounts receivable.	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Computer Workshop – Excel  Test on Chapter 9
Chapter 10 – Purchases and Cash Payments  Appendix 10A	Purchases, Purchases Discounts, Purchases Returns/Allowance Subsidiary ledgers and general ledger items;  Cash payments & schedule of accounts payable.  Special Journals	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Computer Workshop – Excel  Test on Chapter 10
Chapter 11 – Merchandising Worksheet	Adjustments, Depreciation methods, Worksheets	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Computer Workshop – Excel  Test on Chapter 11
Chapter 12 – Accounting Cycle for Merchandising Company	Financial Statements, Adjusting and Closing Entries	Demonstration Problem, Exercises, Problems and On the Job Computer Program  Computer Workshop - Excel
<b>***If time permits</b> Chapter 13 – Bad Debts		
Final Exam – Accounting Cycle – Merchandising Company	Transactions, Worksheet, Ledgers, Journals, Reports and Payroll – all included in this week long project – 6-7 hours total	Practice Set – Who Dun it?

*Textbook*

CHAPTERS 1-25

Middletown High School

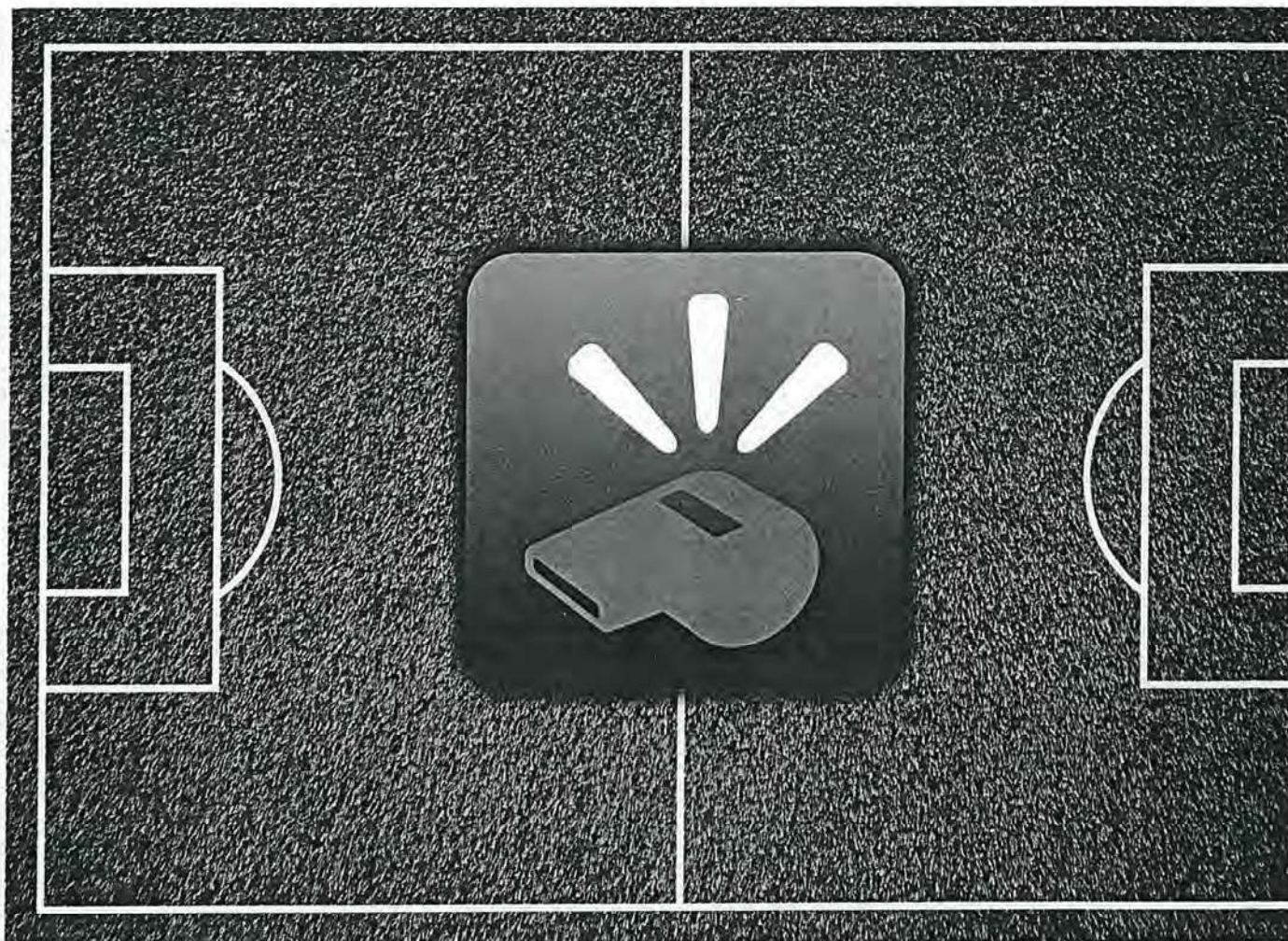


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13TH EDITION

# COLLEGE ACCOUNTING

A PRACTICAL APPROACH



SLATER



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