

DCC Accounting
John Jay High School
Mr. Wehmann
Robert.Wehmann@wcsdny.org

DCC Accounting is a full year college course designed to help students analyze, record, classify, summarize, and interpret accounting data found in business situations. Upon completion of this course, students will have an understanding of financial statements and recording for all business forms including sole proprietorships, partnerships, and corporations.

Please note: *The accelerated pace demands a willingness to accept the responsibility of intensive preparation.* Students in this college course are expected to take a significant role in managing their work and advocating for themselves. Those successfully completing this course will be awarded four (4) SUNY credits.

Classroom expectations (the 4 P's):

1. Be Prepared... Read and prepare before arriving at class.
2. Be Productive... Be on time to class and focused on class activities.
No electronic devices (i.e. phones, watches, earbuds, etc.)
3. Be Polite... Do not interrupt/talk while others (students/teachers/guests) are speaking. Raise your hand...you will get the floor to talk and share!
4. Be positive! This is an elective course... make the most of your chosen class!

Book: Students will be provided access to WileyPlus - an online program that contains our textbook and coursework.

Grading:

Each assignment will have a point value; you will be made aware of the point value of each assignment. At the end of the quarter, your total number of points earned will be divided by the total number of points possible to earn, to determine your quarter grade.

Exams, Classwork, Homework ~80%: If legally absent on the day of an exam, a make-up exam will be given to the student upon their return. It may not be the same as the test given on the regular test day. An unexcused absence on the day of an exam will result in a zero on that exam. Classwork/homework is to be complete, correct, and legible. *If a student is late to class, their homework is considered late.* An unexcused absence on the day of an assignment will result in a zero on that assignment.

Participation & Sharing ~20% : Attending is not the same as participating...This is an interactive class **requiring** participation/sharing in class. To earn points in this area, students need to (1) be prepared by completing the readings and assignments before class, and (2) **actively participate/share** constructive thoughts, questions, and answers with the class. (3) No electronic devices (i.e. phones, watches, earbuds, etc.)

Parent/Guardian: Please feel free to contact me at: Robert.Wehmann@wcsdny.org *We are looking forward to a great year!!!*

Please acknowledge that you have read the information provided above by signing and returning this to class. Please complete the following, sign, and return to Mr. Wehmann in the first week of class.

Student name: _____ Parent/Guardian name: _____

Student Signature: _____ Parent/Guardian Signature: _____

SUNY DUTCHESS INFO:

Course Title:

Principles of Accounting

Course Number:

ACC104

Sections And Meeting Time:

Meets Monday-Friday

Required Textbook:

Kimmel, Weygandt, and Kieso, Financial Accounting, Wiley. Provided by WCSD.

ACC 104: Financial Accounting

The primary purpose of this course is to enable students to analyze, record, classify, and summarize data about business transactions. Topics include: the accounting equation; the accounting cycle; including adjusting year-end procedures such as deferrals and accruals; cash management and internal controls; preparation and some interpretation of financial reports; and the recognition and measurement of financial statement information including receivables, inventories, plant assets; long-term liabilities, and stockholders equity.

Instructional Objectives:

Upon successful completion of ACC 104:

1. Use and analyze accounting principles and concepts that apply to corporate financial statements.
2. Understand fraud and apply internal control principles to cash.
3. Report and analyze receivables, fixed assets, liabilities, and stockholders equity. (ISLO #4)
4. Analyze and interpret the statement of cash flows. (ISLO #4)
5. Prepare a financial statement analysis project for a corporation using an annual report. (ISLO

SUNY DUTCHESS GRADE SCALE:

A	93-100	A-	90-92
B+	87-89	B	83-86
B-	80-82	C+	77-79
C	70-76	D	60-69
F	0-59		

Academic Honesty

Academic dishonesty includes, but is not limited to, the following:

- Cheating on examinations
- Plagiarism, the representation of another's ideas or writing as one's own, including but not limited to:
 - presenting all or part of another person's published work as something one has written;
 - paraphrasing or summarizing another's writing without proper acknowledgement;
 - representing another's artistic or technical work or creation as one's own.
- Willingly collaborating with others in any of the above actions which result(s) in work being submitted which is not the student's own.
- Stealing examinations, falsifying academic records and other such offenses.
- Submitting work previously presented in another course without permission of instructor.
- Unauthorized duplication of computer software.
- Unauthorized use of copyrighted or published material.

If, based on substantial evidence, an instructor deems that a student is guilty of academic dishonesty, the instructor may initiate disciplinary action.

1. The instructor may require that the student repeat the assignment or examination, or
2. The instructor may give the student a failing grade for the assignment or examination, or
3. The instructor may give the student a failing grade for the course.
4. Additionally, the instructor may require that the student receive counseling on academic honesty through the Office of the Dean of Student Services.

Academic Accommodations

Dutchess Community College makes reasonable accommodations for students with documented disabilities. Students requesting accommodations must first register with the Office of Accommodative Services (OAS) to verify their eligibility. IEPs from high school do not carry over to college. After documentation review and meeting with the student, OAS staff will provide eligible students with accommodation letters for their professors. Students must obtain a new letter each semester and discuss their accommodation plan with their instructors as soon as possible to ensure timely accommodations. The Office of Accommodative Services is located in the Orcutt Student Services Building, Room 103, phone # (845)431-8055.

Title IX

Dutchess Community College is committed to maintaining a positive campus climate and will not tolerate any form of sexual harassment including sexual assault, sexual violence, and sexual misconduct. It is the responsibility and obligation of all members of the College community to report and/or to assist others in reporting incidents of sexual harassment.

Please direct all Inquiries and reports related to sexual harassment and sexual violence to:

Title IX Coordinator: Marc Bowman, Associate Vice President of Human Resources

Dutchess Community College, Bowne Hall, Room 118

53 Pendell Road, Poughkeepsie, NY 12601

(845) 431-8673 Marc.bowman@sunydutchess.edu

For information regarding the DCC sexual harassment and sexual violence policy and resources go to: https://dutchess.open.suny.edu/webapps/portal/execute/tabs/tabAction?tab_tab_group_id=_1_1

For anonymous reports go to Share at DCC:

<https://www2.sunydutchess.edu/cgi-bin/share-at-dcc/index.php>