Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: https://catalog.uvu.edu/

Semester: Fall
Course Prefix: ACC
Course Title: Small Business Accounting

Year: 2025
Course and Section #: 2250-002
Credits: 3

Course Description

Addresses accounting issues from the perspective of a small business owner. Includes choice of business entity, payroll preparation, internal control systems, and the basic application of applicable income and sales taxes. Teaches accounting software to classify, record, summarize, and report transactions and to generate financial statements.

Course Attributes

This course has the following attributes:
☐ General Education Requirements
☐ Global/Intercultural Graduation Requirements
☐ Writing Enriched Graduation Requirements
☒ Discipline Core Requirements in Program
☐ Elective Core Requirements in Program
☐ Open Elective
Other: *Click here to enter text.*

Instructor Information

Instructor Name: David Waite, Professional in Residence

Student Learning Outcomes

- Identify the legal types of business entities with their respective advantages and disadvantages.
- Record and classify transactions using the accounting equation.
- Prepare and interpret basic financial statements using accounting software.
- Apply appropriate payroll laws to calculate and record employee payroll.
- Summarize the purpose of proper internal control systems.
- Apply basic tax law governing the taxation of business sales and income.

Course Materials and Texts

- **Textbook**: This course does not require a traditional textbook. Instead, we will utilize resources provided by Intuit and other reliable online materials.
- **Delphinium**: This course uses a Delphinium dashboard as its homepage.
- **Excel and Word**: Several assignments will be completed using Excel and Word. UVU students can access these programs for free via [UVU Free Software]

Course Requirements

Certificate Progress Quizzes:
As part of this course, you will earn two certificates:

- Intuit QuickBooks Online - Level 1
- Intuit Bookkeeping

Each certificate is divided into specific learning sections to help you master the material. There are 30 certificate progress quizzes designed to guide you through the learning sections and ensure you are progressing toward certification. Specific to these quizzes:

- Your 3 lowest scores will be dropped.
- Quizzes are subject to the course late work policy: a penalty of 12.5% per day, up to a maximum of 50%, will apply to late submissions.

QuickBooks Level 1 Certificate Exam:
The QuickBooks Online (QBO) certification consists of five individual exams, taken throughout the semester.

- Each exam is worth 25 points.
- No exam score will be dropped.
- Late submissions will incur a penalty of 12.5% per day, up to a maximum of 50% of the available points.

<u>Note</u>: Once you have enrolled in this certificate, you will be given an option to "Test Out" of all sections by taking one comprehensive exam. This is not an option for this class. You must work through the five sections of material. If you do test out without completing the section material, you will not receive the points for completing the exams.

Bookkeeping Certificate Exam:
The Bookkeeping certification is a single comprehensive exam, which will serve as your final exam.

- The exam is worth 125 points and is mandatory.
- Late submissions will incur a penalty of 12.5% per day, up to a maximum of 50% of the available points.

<u>Note</u>: Similar to the QBO exam, once you have enrolled in this certificate, you will be given an option to "Test Out" by taking one comprehensive exam. This is not an option for this class. You must work through all the material. If you do test out without completing the course material, you will not receive the points for completing the exam.

Master Minute Assignments (Attendance/Participation):
Mastery Minute assignments are designed to provide practical, real-world experience by simulating tasks commonly encountered in a workplace. These activities may involve scenarios like responding to employer, client, or colleague requests, or analyzing current events and case studies. These activities will be completed in class.

- There are 23 of these assignments with the 3 lowest being dropped
- Because these assignments are completed in class, late submissions are not allowed. If you miss class, you miss these points.

Other Assignments :
Details for additional assignments can be found on Canvas. Late work is subject to the same policy: a 12.5% penalty per day, up to a maximum reduction of 50% of the available points.

Assignment Categories:

Activity	How many	Points per	Total	Percentage
Certificate Progress Quizzes	30 - dropped 3 = 27	8	216	21.6%
QuickBooks Online Certification Exams	5	25	125	12.5%
Bookkeeping Certification Exam	1	125	125	12.5%
Mastery Minute (Attendance/Participation)	23 - dropped 3 = 20	22	440	44.0%
Other Assignments	8	Varies	94	9.4%
TOTAL			1000	100%

Grading Scale:
The following grading standards will be used in this class:

Grade	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E
Percent	93-100	90-92	86-89	83-85	80-82	76-79	73-75	70-72	66-69	63-65	60-62	0-59

Late Work Statement:

- To succeed in this course, it is essential to submit all assignments by their due dates. Since most assignments are available from the start of the term, you are encouraged to work ahead as your schedule allows.
- Late submissions will incur a penalty of 12.5% of the available points per day. The maximum penalty for late work is a 50% reduction in points.

150 Hours = Expert

- Malcom Gladwell, in *Outliers: The Story of Success*, highlights that it takes 10,000 hours of practice to master a skill. This course is designed to help you begin your journey, contributing your first 150 hours toward becoming an accounting expert.

Description of how this course works:

- For this three (3) **credit-hour** course students should expect to spend up to **9+ hours a week** completing course activities.
- The homepage for this course features a Delphinium dashboard designed to help you track your progress. You can click on any item to view its linked assignments. To access the full modules view, simply click "Modules" in the left-hand navigation bar.
- Canvas will serve as the central hub for all course content, grades, and communications. Be sure to check Canvas regularly to stay up to date.
- You may work ahead in this course, except for "Instructional Videos" and "Mastery Minute" assignments, which must be completed as scheduled.

Third Party Usage

- We will be using Intuit ProAdvisor Academy to complete the QuickBooks Online and Bookkeeping certifications. The following link will get you access: ProAdvisor Academy
- There will also be optional certifications offered: Bill.comLinks to an external site., GustoLinks to an external site., and Tax CertificationsLinks to an external site.

Required or Recommended Reading Assignments and General Description of the Subject Matter of Each Lecture or Discussion

Class #		Due Before Class			Class Topic & Mastery Minute
		QuickBooks Online 1	Bookkeeping	Other Assignments	
1	Mon – Jan 6 or Tue – Jan 7			Course Orientation Quiz	Welcome to 2250
2	Wed – Jan 8 or Thu – Jan 9		Bookkeeping Basics (1 of 3) - What is bookkeeping - Accounting basics		Superstar & Why Mastery Minute 1
3	Mon – Jan 13 or Tue – Jan 14	Getting Started (1 of 2) - Welcome - Introduction to certification - The platform that powers prosperity	Bookkeeping Basics (2 of 3) - The accounting cycle - Step 1: Collect and analyze transactions - Step 2: Record and post		Business Framework Mastery Minute 2
4	Wed – Jan 15 or Thr – Jan 16	Getting Started (2 of 2) - QuickBooks online accountant - QuickBooks online - Next steps		QBO Resources	Accrual Accounting Mastery Minute 3
Holiday	Mon – Jan 20 or Tue – Jan 21	NO CLASS			
5	Wed – Jan 22 or Thu – Jan 23	QBO EXAM – Getting Started (due at 11:59pm)	Bookkeeping Basics (3 of 3) - Step 3-5: Prepare unadjusted balance, adjustments, and adjusted balance - Step 6: Prepare financial statements		Introduction to QBO Mastery Minute 4
6	Mon – Jan 27 or Tue – Jan 28		Tracking Assets and Sales (1 of 4) - Tracking financial performance - What are assets	The Accounting Podcast	The Game of UrbanEdge Mastery Minute 5
7	Wed – Jan 29 or Thu – Jan 30		Tracking Assets and Sales (2 of 4) - Recording sales transactions - Recording notes and uncollectible accounts		Accounts Receivable 1 Mastery Minute 6
8	Mon – Feb 3 or Tue – Feb 4	Sales and Customers (1 of 3) - Welcome - Setup tasks	Tracking Assets and Sales (3 of 4) - Tracking merchandise inventory		Accounts Receivable 2 Mastery Minute 7
9	Wed – Feb 5 or Thu – Feb 6	Sales and Customers (2 of 3) - Frequent tasks - Occasional tasks			Q&A Mastery Minute 8
10	Mon – Feb 10 or Tue – Feb 11	Sales and Customers (3 of 3) - Reports and insights - Next steps	Tracking Assets and Sales (4 of 4) - Reporting depreciation		Accounts Payable 1 Mastery Minute 9
11	Wed – Feb 12 or Thu – Feb 13	QBO EXAM – Sales and Customers (due at 11:59pm)			No Class

Class #		Due Before Class			Class Topic & Mastery Minute
		QuickBooks Online 1	Bookkeeping	Other Assignments	
Holiday	Mon – Feb 17 or Tue – Feb 18	NO CLASS			
12	Wed – Feb 19 or Thu – Feb 20		Tracking Expenses, Liabilities, and Equity (1 of 4) - Tracking financial obligations	Instructional Video on QBO Sales and Customers	Accounts Payable 2 Mastery Minute 10
13	Mon – Feb 24 or Tue – Feb 25	Expenses and Vendors (1 of 3) - Welcome - Setup tasks	Tracking Expenses, Liabilities, and Equity (2 of 4) - Recording current liabilities - Recording long-term liabilities		Bank Transactions 1 Mastery Minute 11
14	Wed – Feb 26 or Thu – Feb 27	Expenses and Vendors (2 of 3) - Frequent tasks - Occasional tasks	Tracking Expenses, Liabilities, and Equity (3 of 4) - Recording payroll		Bank Transactions 2 Mastery Minute 12
15	Mon – Mar 3 or Tue – Mar 4	Expenses and Vendors (3 of 3) - Reports and Insights - Next steps (1.5 CPE)	Tracking Expenses, Liabilities, and Equity (4 of 4) - Reporting equity		Q&A Mastery Minute 13
16	Wed – Mar 5 or Thu – Mar 6	**QBO EXAM – Expenses and Vendors (due at 11:59pm)**			**No Class**
Spring	Mon – Mar 10 or Tue – Mar 11	NO CLASS			
Break	Wed – Mar 12 or Thu – Mar 13	NO CLASS			
17	Mon – Mar 17 or Tue – Mar 18			Instructional Video on QBO Expenses and Vendors	Reconciliations 1 Mastery Minute 14
18	Wed – Mar 19 or Thu – Mar 20	Banking (1 of 3) - Welcome - Setup tasks	Reconciling Accounts & Examining FS (1 of 4) - Financial analysis - the bookkeepers role - What is reconciliation		Reconciliations 2 Mastery Minute 15
19	Mon – Mar 24 or Tue – Mar 25	Banking (2 of 3) - Frequent tasks - Occasional tasks		In the Know	Closing the Books 1 Mastery Minute 16
20	Wed – Mar 26 or Thu – Mar 27	Banking (3 of 3) - Reports and Insights - Next steps	Reconciling Accounts & Examining FS (2 of 4) - Reconciling accounts		Income Statement Analysis Mastery Minute 17

Class #		Due Before Class			Class Topic & Mastery Minute
		QuickBooks Online 1	Bookkeeping	Other Assignments	
21	Mon – Mar 31 or Tue – Apr 1	**QBO EXAM – Banking (due at 11:59pm)**			**No Class**
22	Wed – Apr 2 or Thu – Apr 3		Reconciling Accounts & Examining FS (3 of 4) - Examining financial statements	Instructional Video on QBO Banking	Balance Sheet Analysis Mastery Minute 18
23	Mon – Apr 7 or Tue – Apr 8	Period End (1 of 2) - Welcome - Setup tasks	Reconciling Accounts & Examining FS (4 of 4) - Analyzing business performance		Overall Analysis Mastery Minute 19
24	Wed – Apr 9 or Thu – Apr 10	Period end (2 of 2) - Period-end tasks - Insights and next steps		Staying Current & Future CAS Plans	Q&A Mastery Minute 20
25	Mon – Apr 14 or Tue – Apr 15	**QBO EXAM – Period End (due at 11:59pm)**			Payroll Mastery Minute 21
26	Wed – Apr 16 or Thu – Apr 17		Bookkeeping Survey - Bookkeeping survey Bookkeeping Basics - Summary activity - Practice exam Tracking Assets and Sales - Summary activity - Practice exam		Taxes Mastery Minute 22
27	Mon – Apr 21 or Tue – Apr 22		Tracking Expenses, Liabilities, and Equity - Summary activity - Practice exam Reconciling Accounts & Examining - Summary activity - Practice exam - Closing the books	SRI	The Ecosystem Mastery Minute 23
Final	Mon – Apr 28		**BOOKKEEPING EXAM (due at 11:59pm)**		**Final Exam**

Required Course Syllabus Statements

Generative AI

Generative AI is a subset of artificial intelligence models capable of generating new content, be it text, images, music, or other forms of data. By learning patterns from existing large amounts of data, these models can produce novel outputs that were not part of their training set, mimicking the style and structure of the learned data.

<u>General guidelines for AI use:</u>

- Data Protection – You should not enter confidential data into publicly-accessible generative AI platforms. Information relayed to generative AI platforms under standard configurations lacks confidentiality and may reveal crucial or protected information to unintended recipients.
- AI Limitation – Content produced by AI can be imprecise, deceptive, or wholly fabricated (often termed "illusions") or might encompass copyrighted elements. You hold accountability for any content you disseminate that incorporates material generated by AI.
- Transparency & Disclosure – If you use AI-generated content in your work, proper citation is required. Review your syllabus carefully, if not clear, communicate with your instructor on how much AI-generated work is allowed to use in each assignment.

<u>Specific guidelines for this class:</u>

- Defined Scenarios: Please use AI tools to help you learn
- Boundaries: Direct generation of content for any assignment is prohibited
- Consequences: Overstepping the provided boundaries will be treated as cheating

Using Remote Testing Software

☒ This course does not use remote testing software.

☐ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU Accessibility Services at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their rights and responsibilities. In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in UVU Policy 541: *Student Code of Conduct*.

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a specially dedicated space for meditation, prayer, reflection, or other forms of religious expression.