Fall 2019


Nicholas J. Occhifinto

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Instructor: Nicholas J. Occhilinto

Phone Numbers:

Cell 908-887-4887

Office Hours: 2:00 to 3:30 Tuesday
2:00 to 3:30 Thursday

Notes: Study notes & class lectures will be provided weekly

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Course Description: This is an introductory course designed to develop the fundamentals of the accounting process of recording, analyzing, & communicating economic events of an organization. This course will provide the student with the basics accounting skills to analysis & understand the information presented in internal financial reports & the financial statements of an organization.

Learning Goals:

Goal 1: Develop Analytical & Problem Solving Skills
Understand basic financial accounting concepts
Understand & Analysis financial statements
An important aspect of this course is to develop the skills to understand, analysis & draw meaningful conclusions from financial reports.

Goal 2: Develop Communication & Information Skills
An integral part of accounting is the ability to communicate effectively with various parties. This includes both written (preparing financial reports & explanations as required) and oral communications (explaining the financial reports as presented). Class participation & questions are an important part of developing these skills.

Goal 3: Develop & Enhance Interpersonal & Team Skills
No matter what our professional endeavors & studies are, the ability to work with or lead the "team" is an important aspect of our learning experience. The Case(s) studies provide an opportunity to enhance this skill.

Goal 4: Develop Ethical Reasoning Skills
An emphasis will be placed on the ethical & legal responsibilities of the accounting process to present fairly the financial results of the organization.

Goal 5: Information Technology Skills
Discussion of the varied software programs available, the use of Excel spreadsheets & graphs in the accounting process & presentation of information.
Goal 6: Understand the Global Context of Business
We will discuss the social & economical impact the accounting profession has on the world.

Course Objectives:
- Prepare the four financial statements
- Understand & Analysis financial statements
- Prepare & Understand the basic concepts of Budgeting

Text:
  Published by Wiley   ISBN #  978-1-118-63861-3
  OR
  Bindery Ready Edition
  Published by Wiley   ISBN #  978-1-118-56670-1

Grading & Evaluation:
- Three to Four Comprehensive Quiz’s    40%
- Homeworks as assigned     20%
- Class Participation, Attendance  10%
- Final                30%
- Total              100%

Grading Scale

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<th>B+</th>
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<td>90%</td>
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Honor Code and Behavior:
Academic Dishonesty: NIT has a zero-tolerance policy regarding cheating of any kind and student behavior that is disruptive to a learning environment. Any incidents will be immediately report to the Dean of Students. Punishment for Honor Code violations range from a failure in the course plus disciplinary probation up to expulsion from NIT with notations on the students' permanent record. Avoid situations where honorable behavior could be misinterpreted. For more information on The Honor Code go to http://www.njit.edu/academics/honorcode.php

Participation & Attendance:
- Attendance is REQUIRED
- Class participation in class discussions, review of homework, assignments & text material is required. Questions are welcome at all times during & after class.
- Cell phones, pagers, headphones & computers (except when used) are not permitted during class.