

COMMON COURSE SYLLABUS: ACNT 1303– INTRODUCTION TO ACCOUNTING I – ONLINE

DEPARTMENT:	Business Administration
DISCIPLINE:	Accounting
COURSE NUMBER:	ACNT 1303.151
COURSE TITLE:	Introduction to Accounting I
INSTRUCTOR:	Krishna Hoelscher, Instructor in Accounting – Business Administration Department
OFFICE:	Levelland Campus, Technology Center #104-D
OFFICE HOURS:	<u>Monday:</u> 8:00-9:00, 11:00-12:00, and 1:30-2:30 <u>Tuesday:</u> 11:00-12:00 <u>Wednesday:</u> 8:00-9:00, and 11:00-12:00 <u>Friday:</u> 8:30-9:30 and by appointment
TELEPHONE:	806-716-2244
CLASS E-MAIL:	Please use the Course Messages option on the "Home Page" control panel within Blackboard for all correspondence with me for this course.
URGENT E-MAIL:	khoelscher@southplainscollege.edu (Use for after hours and weekends only)

COURSE INFORMATION

- **COURSE DESCRIPTION:** A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.
 - **LEARNING OUTCOMES:** This will vary and is geared towards Task Stream and WECM standards. This course will be assessed on an annual basis.
 1. Define related accounting terminology
 2. Analyze and record business transactions for a merchandising operation in a manual and computerized environment.
 3. Calculate interest
 4. Apply valuation methods for receivables and payables.
 5. Utilize various inventory and depreciation valuation methods.
 6. Identify internal control procedures for inventory, receivables, and payables.
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ATTENDANCE POLICY:

- As an online class, students must access the course on a regular basis.
- Students are advised to login Blackboard on a daily basis in order check the semester schedule, e-mail, and announcements within Blackboard for any updated information.
- A student who does not meet the course requirements as stated, and does not officially withdraw from that course by the official census date of the semester, **will not be** administratively withdrawn from this course.

It is the responsibility of the student to initiate the process to withdraw from this course.

FINAL DROP DATE: Thursday – December 1, 2022

COURSE STRUCTURE:

- **BLACKBOARD** - **ALL** communication and grading for this course will be conducted using the Blackboard Learning Management software.
- **COURSE MATERIALS** – All assignments will be completed using the Cengage Now software which will be accessed through the "Course Content" link in Blackboard.



- The curriculum for the course is derived from:
 - College Accounting, Chapters 1-27, 23rd Edition.
 - Authors: Heintz and Parry
- **Note:** A required Cengage Unlimited Access code must be purchased to complete the assignments for this course. This access code includes an e-text with purchase. Students may choose to rent the print copy of the textbook for the semester. This rental may be completed through the student's Cengage account.

The access code may be purchased at any SPC Bookstore, or through the students' Cengage account.

ASSIGNMENT INFORMATION and GRADING POLICIES:

- **ASSIGNMENT POLICY:** Assignments are due by 11:55 p.m. on the date posted on the course schedule/calendar. All assignments for this course will be completed and submitted through the CengageNow software. The link for assignments will be located each week within the "Course Content" link in Blackboard.

Please note that late work/assignments ***will not be accepted***. Do not wait until the last minute to complete an assignment, you are given an entire week to complete the assigned work.
Computer failure is not an excuse for missing an assignment!!!

- **CHAPTER QUIZZES AND EXAMINATION POLICY:** Chapter Quizzes and Exams will be completed using the Cengage Now software. These assignments will have a **time limit** and deadlines for completion will be posted on the Blackboard Semester Schedule. **No makeup quizzes or exams will be allowed.** If a student is unable to complete a quiz or exam during the scheduled time frame, **he or she will not be allowed to make up the test unless arrangements are made prior to the test day.** If you have special needs for taking tests, please contact me or special services the first week of classes. (Refer to the Disability Statement located in this syllabus.)
- **GRADING POLICY/PROCEDURES:** Grades will be allocated according to the following point system and scale:

Category	Total
Adaptive Study Plans: 5 pts. each	70
Homework Average: 25 pts. each	425
Quiz Average 15 pts. each	210
Unit Exams: 150 pts. each	450
Comprehensive Project: 145 pts. each	290
TOTAL POSSIBLE POINTS	1445

Total Points Earned	Course Grade
1293 or more	A
1149-1292	B
1004-1148	C
860-1003	D
Below 859	F

- **EXTRA CREDIT:**

There are two extra credit opportunities for a **TOTAL OF 150 POINTS** available for this class. Extra credit is offered to the entire class, NOT individual students. All extra credit points will be added to the **FINAL** course point total at the end of the semester.

- ❖ **Course Evaluation** – **50 points** will be added to the final course point total for completing the course evaluation for this course. The course evaluation will be available at the end of the semester.
- ❖ **Course Assignments** – **100 points** will be added to the final course point total for students that complete **EVERY** assignment throughout the **ENTIRE** semester by the required deadline. There are **NO** exceptions for this opportunity.

FINAL DROP DATE: Thursday – December 1, 2022

- **ACADEMIC INTEGRITY:** It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.
- **PLAGIARISM AND CHEATING:** Students are expected to do their own work on all projects, quizzes, assignments, examinations, and papers. Failure to comply with this policy will result in an F for the assignment and can result in an F for the course if circumstances warrant.
 - ❖ **Plagiarism** violations include, but **are not** limited to, the following:
 1. Turning in a paper that has been purchased, borrowed, or downloaded from another student, an online term paper site, or a mail-order term paper mill;
 2. Cutting and pasting together information from books, articles, other papers, or online sites without providing proper documentation;
 3. Using direct quotations (three or more words) from a source without showing them to be direct quotations and citing them; or
 4. Missing in-text citations.
 - ❖ **Cheating** violations include, but **are not** limited to, the following:
 1. Obtaining an examination by stealing or collusion;
 2. Discovering the content of an examination before it is given;
 3. Using an unauthorized source of information (notes, textbook, text messaging, internet, apps) during an examination, quiz, or homework assignment;
 4. Entering an office or building to obtain an unfair advantage;
 5. Taking an examination for another;
 6. Altering grade records;
 7. Copying another's work during an examination or on a homework assignment;
 8. Rewriting another student's work in Peer Editing so that the writing is no longer the original student's;
 9. Taking pictures of a test, test answers, or someone else's paper.

An "F" may be assigned to a student in the case of academic dishonesty and/or plagiarism at the discretion of the instructor, as clearly defined in the course syllabus, due to the severity of the student's actions and disregard for the learning objectives of the course.

- **STUDENT CODE OF CONDUCT POLICY:** Any successful learning experience requires mutual respect on the part of the student and the instructor. Neither instructor nor student should be subject to others' behavior that is rude, disruptive, intimidating, aggressive, or demeaning. Student conduct that disrupts the learning process or is deemed disrespectful or threatening shall not be tolerated and may lead to disciplinary action and/or removal from class.
- **INTERNET/TECHNICAL PROBLEMS/SUPPORT:** If you are having computer problems, please start with the Help link on your Blackboard homepage. It is your responsibility to have a backup plan if your computer/WIFI goes down. **Do not wait until it is a crisis situation. Do not wait until the last minute to turn assignments in, or you may have problems!** Make sure you finish your Cengage assignments in a timely manner and DO NOT wait until the last minute!
- **DISCLAIMER:** This is to notify you that the materials you may be accessing in chat rooms; bulletin boards or unofficial web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.

ACADEMIC AND SPECIAL SERVICES INFORMATION

- **COVID INFORMATION:** Consistent with the latest CDC recommendations, we have revised our guidance for students, faculty, and staff who have a known exposure or [have](#) tested positive. Anyone with a known exposure should wear a mask for 10 days and should seek a COVID-19 test on day five after exposure. If you test positive or develop symptoms, you should immediately self-isolate and seek a COVID-19 test. Please immediately notify your instructor, supervisor, and DeEtte Edens, Associate Director of Health and Wellness, any time you test positive for COVID-19. Anyone who tests positive is required to self-isolate for five days. Following the five-day isolation period, if you are asymptomatic or your symptoms are resolving, you may return to work or class but should wear a mask for five additional days. If you are still symptomatic, please contact DeEtte Edens at dedens@southplainscollege.edu or 806-716-2376 prior to your return date.
- **DIVERSITY STATEMENT:** In this class, the teacher will establish and support an environment that values and nurtures individual and group difference and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is but also model society as it should and can be.
- **DISABILITY STATEMENT:** Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office at Levelland (Student Health & Wellness Office) 806-716-2577, Reese Center (Building 8) 806-716-4675, or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.
- **NONDISCRIMINATION POLICY:** South Plains College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Vice President for Student Affairs, South Plains College, 1401 College Avenue, Box 5, Levelland, TX 79336. Phone number 806-716-2360.
- **TITLE IX PREGNANCY ACCOMMODATIONS STATEMENT:** If you are pregnant, or have given birth within six months, Under Title IX you have a right to reasonable accommodations to help continue your education. To [activate](#) accommodations you must submit a Title IX pregnancy accommodations request, along with specific medical documentation, to the Director of Health and Wellness. Once approved, a notification will be sent to the student and instructors. It is the student's responsibility to work with the instructor to arrange accommodations. Contact the Director of Health and Wellness at 806-716-2362 or [email cgilster@southplainscollege.edu](mailto:cgilster@southplainscollege.edu) for assistance.
- **CAMPUS CONCEALED CARRY:** Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in South Plains College buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and South Plains College policy, license holders may not carry a concealed handgun in restricted locations. For a list of locations and Frequently Asked Questions, please refer to the Campus Carry page at <http://www.southplainscollege.edu/campuscarry.php>. Pursuant to PC 46.035, the open carrying of handguns is prohibited on all South Plains College campuses. Report violations to the College Police Department at 806-716-2396 or 9-1-1.