

**INTRODUCTION TO ACCOUNTING I
COURSE SYLLABUS
FALL 2020**

COURSE TITLE: ACNT 1303 Introduction to Accounting

INSTRUCTOR: Vanessa Robison

OFFICE LOCATION: Lubbock Center, Room 120 I
AND PHONE/E-MAIL: 806-716-4637
e-mail: vrobison@southplainscollege.edu (watch spelling!)

OFFICE HOURS: Due to Covid-19, By Appointment Only

Note: The instructor reserves the right to modify the course syllabus and policies, as well as notify students of any changes, at any point during the semester.

GENERAL COURSE INFORMATION:

*****THIS IS A NON-TRANSFERABLE TECHNICAL EDUCATION COURSE*****

A. Course Description: This course is a study of introductory accounting procedures used in analyzing, recording and interpreting financial transactions of various forms of businesses.

Course Learning Outcomes: The student will develop accounting skills necessary in general accounting procedures used in general business settings.

Course Competencies: Grades are based on homework, quizzes, and exams. A minimum grade of "D" is required to pass ACNT 1303.

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.

Cheating: The course is intended to be completed on an individual basis. Dishonesty of any kind on any assignment is an example of cheating. Dishonesty in any form in this class will result in immediate dismissal and an "F" as the final grade.

SCANS and Foundation Skills. The Secretary's Commission on Achieving Necessary Skills (SCANS) was appointed by the Secretary of Labor to determine the skills that young people need to succeed in the world of work. The purpose is to encourage a high-performance economy characterized by high-skill, high-wage employment. Eleven skill areas were identified by the

Commission. The Foundation Skills involve reading, writing, and mathematics. The other eight areas refer to workplace skills, such as working with clients and co-workers. ACNT 1303 identifies the following:

Foundation Skills: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17

Workplace Skills: 1, 2, 3, 5, 6, 7, 15, 16, 19

II. SPECIFIC COURSE/ INSTRUCTOR REQUIREMENTS

Textbook and other materials:

College Accounting, Chapters 1-27 , 23rd Edition

James A. Heintz; Robert W. Parry

ISBN-10: 1-337-79475-9

ISBN-13: 978-1-337-79475-6

If you want to have a print copy of the book, you can rent from your Cengage Limited account for less than \$10 per semester (and that included free shipping both ways)!

You will need to purchase “Cengage Unlimited”, either through the bookstore or at Cengage.com. If you have already purchased Cengage Unlimited for another course, you will be able to use your existing Cengage Unlimited account for this course as well. You only need ONE Cengage Unlimited app purchase. You will need a basic calculator for homework assignments, tests, etc.

FOLLOW LINKS IN BLACKBOARD TO LINK YOUR CENGAGE UNLIMITED ACCOUNT TO THE COURSE!

LOGGING INTO COURSE: Under no circumstances are you allowed to give your User ID and/or password to anyone. If someone, besides you, is logging into this course, I will drop you immediately with an ‘F’, regardless of the reason.

COMPUTER REQUIREMENTS: I do not recommend any particular brand of computer. It is the responsibility of the student to make sure that they have the necessary computer resources and skills to take this class. Students are not required to purchase their own computer, but must have frequent regular access to one that meets specifications. There are computer labs available for student use on our Levelland, Lubbock Center, Plainview and Reese Center campuses.

PLEASE make sure your computer is protected with current anti-virus software and spyware removal and prevention software. Most PC’s have Microsoft Office (Word, Excel, Access, PowerPoint, etc.), but if you do not have Office on your computer I would recommend the following website. As a student, you can get Office 365 for free. Go to the link below and register using your SPC student email address.

@students.southplainscollege.edu

<https://portal.office.com/start?sku=e82ae690-a2d5-4d76-8d30-7c6e01e6022e>

To be able to participate in this online course, a student needs to have the following abilities:

- Typing and word processing skills.
- Know basic functionality of a computer and how to do basic troubleshooting.
- Know how to connect to the Internet.
- Know basics of how the Internet works and how to search and conduct research using the Internet.
- Know how to attach and open documents in an e-mail message.
- Have basic file management skills.
- Know how to save and delete documents.

ATTENDANCE POLICY: Even though this is an online class, students still have to access the course on a regular basis. **Minimum log in for the course is at least four (4) days per week.**

The Cengage Platform that you will be using to complete assignments, exams, etc., is highly sophisticated. I will be able to see every time you log on, what you accessed, how much time you spent in the platform, etc. Just an FYI....

Also, the Blackboard software used to manage this online course tracks student logins, tracking when and where the student has been in the course. Accessing this course on a regular basis is extremely important in order to meet the objectives of this course. Ideally, students should daily check the semester schedule, e-mail, and also check for announcements. This course is not 100% self-paced—there will be deadlines. You will feel more at ease with the materials if you stay in touch with what is going on. This course is 3 semester credit hours. For this reason, you should set aside a minimum of 6 hours per week to work on this course. One of the very first things you should do is set aside time each week to work on the class. It is very easy to put off attendance in an online course.

A STUDENT IS RESPONSIBLE FOR INITIATING THEIR OWN WITHDRAWAL, if that becomes necessary. If a student is administratively withdrawn from the class, the grade appearing on the transcript will be, at my discretion, an 'X' or 'F'. Administrative withdrawal may occur if the student has not logged into the course over a one (1) week period, consistently fails to meet deadlines, or if the student consistently misses logging into the course **at least 4 days** a week. I also reserve the right to determine excessive absences based on your progress throughout the course. If a student is not meeting requirements for the course, they will be denied access into the Blackboard course and should immediately get in touch with the

instructor or withdraw from the course immediately. Being denied access into a course in Blackboard does not withdraw a student from that course—for a student to withdraw from a course, they must contact the Registrar's Office.

PLEASE NOTE: The last day to drop this course is November 19th, 2020.

RESPONSE TIMES: You should expect responses from me within 48 hours to emails sent using Blackboard email. If you haven't received a response within that time, communicate to me again either through email and/or telephone. It is possible your initial communication had not been received. I will not guarantee a response to email during SPC scheduled school holidays or on weekends. Just so you know, I typically check black board in the mornings and randomly in the afternoons. If you email/message in later afternoon, do not expect a response until the next morning. I am not available 24/7.

COURSE WORK EVALUATION: Semester grade will be determined using the following scale:

90-100%	A
80-89%	B
70-79%	C
60-69%	D
Below 60%	F

A minimum grade of "D" is required to pass ACNT 1303

Your grade for this course will be based on your performance in the following areas.

All completed weekly chapter homework assignments will automatically be submitted through CengageNow— sign on instructions for this website will be posted on Blackboard in the first week of the semester.

All assignments are due by 10:55 p.m. on the date posted on the course schedule. LATE WORK/ASSIGNMENTS WILL RECEIVE A MINIMUM 10% PENALTY. That's a letter grade. It will definitely affect your grade.

The course will be divided into 4 Units and a Final Exam. Each module will homework, quizzes, and exams.

Your course schedule and point allocations are posted in Blackboard!

ACCOMMODATIONS: EQUAL OPPORTUNITY: South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

Diversity Statement

In this class, the teacher will establish and support an environment that values and nurtures individual and group differences 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.

Disabilities 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.

Non-Discrimination Statement

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, 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 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.

COVID-19 Face Covering Requirement: It is the policy of South Plains College for the Fall 2020 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the SPC community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings while in SPC buildings including in classrooms, labs, hallways, and restrooms. Failure to comply with this policy may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Dean of Students on the Levelland campus or the Dean/Director of external centers for Student Code of Conduct Violation. For further information, please refer to the “Return to Campus Plan” at:

<http://www.southplainscollege.edu/emergency/SPCReturnToCampusPlans.pdf>

Note: The instructor reserves the right to modify the course syllabus and policies, as well as notify students of any changes, at any point during the semester.

ELECTRONIC ASSIGNMENTS: This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

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.

SCANS COMPETENCIES

RESOURCES: Identifies, organizes, plans and allocates resources.

C-1 **TIME**--Selects goal--relevant activities, ranks them, allocates time, and prepares and follows schedules.

C-2 **MONEY**--Uses or prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives

C-3 **MATERIALS & FACILITIES**-Acquires, stores, allocates, and uses materials or space efficiently.

C-4 **HUMAN RESOURCES**--Assesses skills and distributes work accordingly, evaluates performances and provides feedback.

INFORMATION: Acquires and Uses Information

C-5 Acquires and evaluates information.

C-6 Organizes and maintains information.

C-7 Interprets and communicates information.

C-8 Uses computers to Process information.

INTERPERSONAL--Works With Others

C-9 Participates as members of a team and contributes to group effort.

C-10 Teaches others new skills.

C-11 Serves clients/customers--works to satisfy customer's expectations.

C-12 Exercises leadership--communicates ideas to justify position, persuades and convinces others, responsibly challenges existing procedures and policies.

C-13 Negotiates-Works toward agreements involving exchanges of resources resolves divergent interests.

C-14 Works with Diversity-Works well with men and women from diverse backgrounds.

SYSTEMS--Understands Complex Interrelationships

C-15 Understands Systems--Knows how social, organizational, and technological systems work and operates effectively with them

C-16 Monitors and Correct Performance-Distinguishes trends, predicts impacts on system operations, diagnoses systems' performance and corrects malfunctions.

C-17 Improves or Designs Systems-Suggests modifications to existing systems and develops new or alternative systems to improve performance.

TECHNOLOGY--Works with a variety of technologies

C-18 Selects Technology--Chooses procedures, tools, or equipment including computers and related technologies.

C-19 Applies Technology to Task-Understands overall intent and proper procedures for setup and operation of equipment.

C-20 Maintains and Troubleshoots Equipment-Prevents, identifies, or solves problems with equipment, including computers and other technologies.

FOUNDATION SKILLS

BASIC SKILLS--Reads, writes, performs arithmetic and mathematical operations, listens and speaks

F-1 Reading--locates, understands, and interprets written information in prose and in documents such as manuals, graphs, and schedules.

F-2 Writing-Communicates thoughts, ideas, information and messages in writing, and creates documents such as letters, directions, manuals, reports, graphs, and flow charts.

F-3 Arithmetic--Performs basic computations; uses basic numerical concepts such as whole numbers, etc.

F-4 Mathematics--Approaches practical problems by choosing appropriately from a variety of mathematical techniques.

F-5 Listening--Receives, attends to, interprets, and responds to verbal messages and other cues.

F-6 Speaking--Organizes ideas and communicates orally.

THINKING SKILLS--Thinks creatively, makes decisions, solves problems, visualizes, and knows how to learn and reason

F-7 Creative Thinking--Generates new ideas.

F-8 Decision-Making--Specifies goals and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative.

F-9 Problem Solving--Recognizes problems and devises and implements plan of action.

F-10 Seeing Things in the Mind's Eye--Organizes and processes symbols, pictures, graphs, objects, and other information.

F-11 Knowing How to Learn--Uses efficient learning techniques to acquire and apply new knowledge and skills.

F-12 Reasoning--Discovers a rule or principle underlying the relationship between two or more objects and applies it when solving a problem.

PERSONAL QUALITIES--Displays responsibility, self-esteem, sociability, self-management, integrity and honesty

F-13 Responsibility--Exerts a high level of effort and preservers towards goal attainment.

F-14 Self-Esteem--Believes in own self-worth and maintains a positive view of self.

F-15 Sociability--Demonstrates understanding, friendliness, adaptability, empathy, and politeness in group settings.

F-16 Self-Management--Assesses self accurately, sets personal goals, monitors progress, and exhibits self-control.

F-17 Integrity/Honesty--Chooses ethical courses of action.