



**ACNT 1303 001IN**  
**Introduction to Accounting I**  
**Fall 2021 - Online**

**Instructor Information:** Bob Mauk, MBA & M. of Accounting  
All communication should be send to [rmauk@com.edu](mailto:rmauk@com.edu).

**Student hours and location:** Online

**Required Textbook/Materials:** College Accounting – A Career Approach: Ch.1-12: Cathy Scott, Cengage Publishing; 13th Edition. Bundled at no additional charge: (a) CNOW2 access code & (b) QuickBooks Student edition software.

**Course Description:** This course is a study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations and payroll.

**Course requirements:** The student learning activities are designed to lead the student to the successful acquisition of the student learning outcomes and meeting the course objective.

**Determination of Course Grade/Detailed Grading Formula:**

2 Written Topics Per Chapter	20%
Homework - Cengage	40%
Quizzes	40%

**Grading Scale**

A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60
FX	F earned by excessive absences

The Blackboard gradebook will have all scores are they are accumulated throughout the semester to Blackboard so the student can see all scores in the preferred location. The final grade and individual scores are retained in Blackboard as part of the students' official records. It is the student's responsibility to use these tools to be aware of the due dates and requirements for all assignments and tests.

**Late Work, Make-Up, and Extra-Credit Policy:**

Once an assignment due date has lapsed, if the assignment is reopened there will be a 10 point late penalty.

**Attendance Policy:** This is an online course with **no scheduled class meeting period.** It is your responsibility to complete all assigned coursework by each due date as posted in SIMnet or Blackboard.

**Communicating with your instructor: ALL electronic communication with the instructor must be through your COM email.** Due to FERPA restrictions, faculty cannot share any information about performance in the class through other electronic means. All communication should be send to [rmauk@com.edu](mailto:rmauk@com.edu).

<b>Student Learner Outcome</b>	<b>Maps to Core Objective</b>	<b>Assessed via this Assignment</b>
Define accounting terminology.	Critical Thinking	Quiz Written Homework
Analyze and record business transactions in a manual and computerized environment.	Empirical and Quantitative Skills	Homework Quiz
Complete the accounting cycle.	Critical Thinking	Quiz
Prepare financial statements.	Prepare financial statements.	Homework Quiz
Apply accounting concepts related to cash and payroll.	Social Responsibility	Quiz
Prepare bank reconciliations.	Communication Skills - written	Quiz
Correct accounting errors.	Communication Skills - written	Quiz

**Academic Dishonesty:**

Any incident of academic dishonesty will be dealt with in accordance with college policy and the Student Handbook. Academic dishonesty – such as cheating on exams is an extremely serious offense and will result in a **grade of zero** on that exam and the student will be referred to the Office of Student Conduct for the appropriate disciplinary action.

**Plagiarism**

Plagiarism is using someone else’s words or ideas and claiming them as your own. Plagiarism is a very serious offense. Plagiarism includes paraphrasing someone else’s words without giving proper citation, copying directly from a website and pasting it into your paper, using someone else’s words without quotation marks. Any assignment containing any plagiarized material will receive a **grade of zero** and the student may be referred to the Office of Student Conduct for the appropriate disciplinary action.

**Classroom Etiquette:**

Please put your cell phone on silent or mute when you enter class. If you forget to put it on silent, and your cell phone rings, do not answer it in class, turn it off or send it to voicemail. If you must return the call, then excuse yourself from the classroom. **Please do not text or email during class, it is distracting for you, and your classmates. It is a proven fact that people do not multi-task. What they do is switch rapidly from one task to another, and in the process, they lose focus on what is important, which in this case is paying attention in class.**

It is the right of each student to participate in his or her learning, and it is the responsibility of each student to not interfere with the learning of other students. It is the expectation of the college that each student assumes the responsibility to follow college policies and procedures governing campus and classroom/online classroom conduct.

**Student Concerns:** If you have any questions or concerns about any aspect of this course, please contact me using the contact information previously provided. If, after discussing your concern with me, you continue to have questions, please contact [insert name and title of direct supervisor] at [phone number/email address].

**Course outline:** Please follow the Course Schedule.

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**Institutional Policies and Guidelines**

**Grade Appeal Process:** Concerns about the accuracy of grades should first be discussed with the instructor. A request for a change of grade is a formal request and must be made within six months of the grade assignment. Directions for filing an appeal can be found in the student handbook. <[https://build.com.edu/uploads/sitecontent/files/student-services/Student\\_Handbook\\_2019-2020v5.pdf](https://build.com.edu/uploads/sitecontent/files/student-services/Student_Handbook_2019-2020v5.pdf)>. *An appeal will not be considered because of general dissatisfaction with a grade, penalty, or outcome of a course. Disagreement with the instructor's professional judgment of the quality of the student's work and performance is also not an admissible basis for a grade appeal.* [https://build.com.edu/uploads/sitecontent/files/student-services/Student\\_Handbook\\_2019-2020v5.pdf](https://build.com.edu/uploads/sitecontent/files/student-services/Student_Handbook_2019-2020v5.pdf)

**Academic Success & Support Services:** College of the Mainland is committed to providing students the necessary support and tools for success in their college careers. Support is offered through our Tutoring Services, Library, Counseling, and through Student Services. Please discuss any concerns with your faculty or an advisor.

**ADA Statement:** Any student with a documented disability needing academic accommodations is requested to contact Holly Bankston at 409-933-8520 or [hbankston@com.edu](mailto:hbankston@com.edu). The Office of Services for Students with Disabilities is located in the Student Success Center.

**Counseling Statement:** Any student needing counseling services is requested to please contact Holly Bankston in the student success center at 409-933-8520 or [hbankston@com.edu](mailto:hbankston@com.edu). Counseling services are available on campus in the student center for free and students can also email [counseling@com.edu](mailto:counseling@com.edu) to set up their appointment. Appointments are strongly encouraged; however, some concerns may be addressed on a walk-in basis.

**Textbook Purchasing Statement:** A student attending College of the Mainland is not under any obligation to purchase a textbook from the college-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

**Withdrawal Policy:** Students may withdraw from this course for any reason prior to the last eligible day for a “W” grade. Before withdrawing students should speak with the instructor and consult an advisor. Students are permitted to withdraw only six times during their college career by state law. The last date to withdraw from the 1<sup>st</sup> 8-week session is October 6. The last date to withdraw from the 16-week session is November 19. The last date to withdraw for the 2<sup>nd</sup> 8-week session is December 2.

**F<sub>N</sub> Grading:** The F<sub>N</sub> grade is issued in cases of *failure due to a lack of attendance*, as determined by the instructor. The F<sub>N</sub> grade may be issued for cases in which the student ceases or fails to attend class, submit assignments, or participate in required capacities, and for which the student has failed to withdraw. The issuing of the F<sub>N</sub> grade is at the discretion of the instructor. The last date of attendance should be documented for submission of an F<sub>N</sub> grade.

**Early Alert Program:** The Student Success Center at College of the Mainland has implemented an Early Alert Program because student success and retention are very important to us. I have been asked to refer students to the program throughout the semester if they are having difficulty completing assignments or have poor attendance. If you are referred to the Early Alert Program you will be contacted by someone in the Student Success Center who will schedule a meeting with you to see what assistance they can offer in order for you to meet your academic goals.

**COVID-19 Statement:** All students, faculty, and staff are expected to familiarize themselves with materials and information contained on the College of the Mainland’s Coronavirus Information site at [www.com.edu/coronavirus](http://www.com.edu/coronavirus). In compliance with Governor Abbott's May 18 Executive Order, face coverings/masks will no longer be required on COM campus. Protocols and college signage are being updated. We will no longer enforce any COM protocol that requires face coverings. We continue to encourage all members of the COM community to distance when possible, use hygiene measures, and get vaccinated to protect against COVID-19. Please visit [com.edu/coronavirus](http://com.edu/coronavirus) for future updates.