



ACNT1303.111H1
Introduction to Accounting
FALL 2025
First 8 Weeks
HYBRID

Instructor:

Name: Siromi Wijesinghe

Office: ICB-313-11

Email: swijesinghe@com.edu

Time and Location: 8AM-9:20AM on Monday and Wednesday in ICB 308

Office hours:

Mondays and Wednesdays: 9:30AM – 11AM and 12:30PM – 1:30PM in my office.

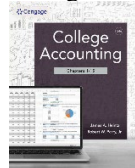
Tuesdays: 2PM – 4:30PM on TEAMS.

Thursdays and Fridays: By appointment.

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.

Required Textbook:

College Accounting, Chapters 1-15 (E-text)



by James A. Heintz, Robert W. Parry | 24th Edition | Copyright 2025

Heintz/Parry's COLLEGE ACCOUNTING, CHAPTERS 1–15, 24th Edition

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.

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.

Following is a list, but not limited to, activities that will be used for the student to learn, conceptualize, interpret, and eventually apply in real life, the materials learned in this course:

Exams:

The student will complete 3 exams during the semester through Cengage. Material will be taken from the readings, assignments, and lecture notes.

The exams will address Core Objectives: Empirical and Quantitative Skills, Critical Thinking Skills, Social Responsibility and Communication Skills and Written Skills.

Labs:

The student will process 10 transactions using the Cengage platform. The student will analyze the facts presented and solve the problems to satisfy the accounting application. The labs will address Core Objectives: Critical Thinking Skills, Empirical and Quantitative Skills and Communication Skills - written.

Homework assignments:

The student will complete 12 homework assignments using the Cengage platform. The student will analyze the facts presented and solve the problems to satisfy the accounting application. These assignments will address Core Objectives: Critical Thinking Skills, Empirical and Quantitative Skills and Communication Skills - written.

Computerized Accounting Assignment:

Students will complete a computerized accounting assignment using Microsoft Excel.

The final grade will be based on the quizzes given during the semester and completion of the minimum number of Lab and homework assignments leading to 100% of the semester grade:

(a) 3 Exams: (600 points each):	1800
(b) Computerized Accounting assignment:	500
(c) 12 Homework assignments: (100 points each):	1200
Total points for course:	3500 points

Grading Scale:

The following grade scale will be used:

Letter Grade/Final Average in Points	
A	= 3150 points or higher
B	= 2800 points or higher
C	= 2450 points or higher
D	= 2100 points or higher
F	= below 2100 points

Make-Up Policy:

1. Generally, no make-up exams will be allowed. If an exam or assignment is not taken during the scheduled period, a grade of zero will be recorded for the exam or assignment.
2. Any make-up work will be allowed by the instructor only under extenuating circumstances and at the specific request of the student.

Attendance Policy:

3. Roll will be taken in each class period (only if this class is scheduled to be face to face) and 100% attendance is expected. If you are taking this class online, you are expected to log into D2L Brightspace at least 4 times a week. Those students, who in the instructor's judgment miss enough class to prevent successful completion of this course, may be withdrawn from the course. Otherwise, as stated in the College catalog, it will be the responsibility of the students themselves to withdraw from the course prior to the **W-Day October 1 deadline** if they elect to do so, to assure a grade of "W" rather than a grade of "F".

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. Emails sent on a given business day (Monday through Friday) will be replied within 2 business days. If you have not received a reply from me within this time frame, please resend your email (contact me immediately) as I might not have received the email.

Core Objectives:

1. Critical Thinking Skills: To include creative thinking, innovation, inquiry, and analysis, evaluation, and synthesis of information.
2. Communication Skills: To include effective written, oral, and visual communication.
3. Empirical and Quantitative Skills: To include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions.
4. Social Responsibility: To include intercultural competency, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities.

quizzes, and any other activity related to the class.

Student Learner Outcomes:

Student Learner Outcomes	Maps to Core Objective	Assessed via this Assignment
1. Define accounting terminology.	Critical Thinking	Homework assignment for chapter 2
2. Analyze and record business transactions in a manual and computerized environment.	Empirical and Quantitative Skills	(1) Exam 1 (2) Computerized accounting assignment
3. Complete the accounting cycle.	Critical Thinking	Exam 2
4. Prepare financial statements.	Communication Skills - written	Homework assignment for Chapter 2 (Question #2)
5. Apply accounting concepts related to cash and payroll.	Social Responsibility	Exam 3
6. Prepare bank reconciliations.	Communication Skills - written	Computerized accounting assignment
7. Correct accounting errors.	Communication Skills - written	Exam 2 (Question #2)

Success Tips for Students:

- Read the assigned chapters **promptly**.
- Work on the assigned problems **promptly**.
- Pay attention to your reading assignments. Clarify any questions from your instructor.
- Accounting can be a difficult subject. A consistent & organized effort is needed.
- Cramming for quizzes or exams usually results in a poor grade.
- Read and work on your assignments regularly.
- Study instructor provided lecture notes.
- Make use of your professor's office hours.
- If you are not doing well in the course, get help from your professor now, not later.
- STUDY TIME: "The student will be expected to spend a minimum of 6 hours in study outside of class for each hour of scheduled class time. **This is a hybrid class that meets only for 3 hours out of the 6**

hours per week.

Tutoring or assistance with homework may be provided on occasions, in the Tutoring lab in the Industrial Careers Building on the first floor. Lab hours are posted on the door. See your professor for more specifics and availability.

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 the practice of taking someone else's work or ideas and passing them off as one's 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 will be referred to the Office of Student Conduct for appropriate disciplinary action.

Student Concerns/Questions Statement:

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 the department chair, Mr. Andrew Gregory at 409-933-8339 or Aggregory2@com.edu.

Course Outline: "The Class Schedule (Course Outline)" identifies a detailed list of what is expected of the student for each week of the semester. (See next page).

Semester schedule

LECTURE (Chapter)	ASSIGNMENT and DUE DATE:
Week 1 Class meets on – 08/18, 08/20 Read syllabus, familiarize yourself with CengageNOWv2 And D2L Brightspace. Chapter 1 – Intro to Accounting	
Week 2: Class meets on 08/25, 08/27 Chapter 2 – The Accounting Equation Chapter 3 – The Double Entry Framework	Ch 1 – Homework: Due on 08/24 – No EXCEPTIONS.
Week 3: Class meets on 09/01, 09/03 Chapter 4 – Journalizing and Posting Transactions	- Ch 2 – Homework: Due on 09/06/2025. - Ch 3 – Homework: Due on 09/06/2025. - Exam 1: Due on 09/06/2025.
Week 4: Class meets on 09/08, 09/10 Chapter 5 - Adjusting Entries and the Worksheet. Chapter 6 – Financial Statements and the Closing Process	
Week 5: Class meets on 09/15, 09/17 Chapter 7: Accounting for Cash. Computerized Accounting Assignment expectations assigned.	- Ch 4, 5, 6 – Homework: Due on 09/15/2025. - Exam 2: Due on 09/15/2025
Week 6: Class meets on 09/22, 09/24 Chapter 8: Payroll Accounting: Employee Earnings and Deductions Chapter 9 – Payroll Accounting: Employer Taxes and Reports	Chapter 7 – Homework Due on 09/20
Week 7: Class meets on 09/29, 10/01 Chapt13: Accounting for Merchandise Inventory. Chapt14 – Adjustments for a Merchandising Business. Chapt15 – Financial Statements and Year End Accounting for a Merchandising Business	- Ch 8, 9 – Homework: Due on 10/06/2025. - Exam 3: Due on Monday 10/06/2025.
Week 8: Class meets on 10/06 Submit all work.	- Chapters 13, 14, 15 Homework assignment due on 10/07. - Computerized accounting assignment due on 10/07. (No work will be accepted after 11:55PM on 10/07).

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://www.com.edu/student-services/student-handbook.html>. 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. 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 accommodation is requested to contact: Kimberly Lachney, Student Accessibility Services Coordinator
Phone: 409-933-8919 Email: AccessibilityServices@com.edu

Location: COM Doyle Family Administration Building, Student Success Center

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 1st 8-week session is October 1. The last date to withdraw from the 16-week session is November 14. The last date to withdraw for the 2nd 8-week session is November 25.

FN Grading: The FN grade is issued in cases of failure due to a lack of attendance, as determined by the instructor. The FN 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 FN grade is at the discretion of the instructor. The last date of attendance should be documented for submission of an FN 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.

Resources to Help with Stress:

If you are experiencing stress or anxiety about your daily living needs including food, housing or just feel you could benefit from free resources to help you through a difficult time, please click here <https://www.com.edu/community-resource-center/>. College of the Mainland has partnered with free community resources to help you stay on track with your schoolwork, by addressing life issues that get in the way of doing your best in school. All services are private and confidential. You may also contact the Dean of Students office at deanofstudents@com.edu or communityresources@com.edu.

Nondiscrimination Statement:

The College District prohibits discrimination, including harassment, against any individual on the basis of race, color, religion, national origin, age, veteran status, disability, sex, sexual orientation, gender (including gender identity and gender expression), or any other basis prohibited by law. Retaliation against anyone involved in the complaint process is a violation of College District policy.