



ACNT1303.001N
Introduction to Accounting I
Spring 2023
Internet Course

Instructor:

Name : Celine Siewert MBA CPA

Email: csiewert@com.edu

Student Hours and Location:

This class is presented in an online format; therefore you will not have classes on campus.

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:

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

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:

Quizzes:

The student will complete 12 quizzes during the semester through Cengage. Material will be taken from the readings, assignments and PowerPoint notes.

The quizzes will address Core Objectives: Empirical and Quantitative Skills, Critical Thinking Skills, Social Responsibility and Communication Skills - written.

Labs:

The student will process 12 transactions using Cengage. 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 process 12 scenarios using Cengage. 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.

Discussion Posts:

Students will interact with course content and other students by posting to assigned discussion topics. See Discussions in D2L.

Each chapter has 3 assignments in Cengage: Homework, Lab and Quiz with the due date noted in the assignment and on the schedule.

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) Chapter quizzes (100 points each) 60% of grade
- (b) Lab assignments (highest 10 labs) 20% of grade
- (c) Homework assignments (highest 10 assignments) 20% of grade

Grading Scale:

The following grade scale will be used:

Letter Grade		Final Average in Percent
A	=	90 – 100
B	=	80 – 89
C	=	70 – 79
D	=	60 – 69
F	=	59 – below

Make-Up Policy:

1. Generally, no make-up quizzes will be given. If a quiz is not taken during the scheduled time period, the grade of zero will be recorded for the quiz.
2. Any make-up quizzes will be allowed by the instructor only under extenuating circumstances and at the specific request of the student.
3. For labs and homework, the highest 10 assignments will be averaged for the grade.

Attendance Policy:

If you want to pass, come to class. In an online environment, this means you should sign in at least every other day. Failing to log in could result in missed assignments earning a 0. Each time you sign in, be sure to check announcements and mail.

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.

Check also your D2L email when logging in for emails regarding the course.

Core Objectives: Students successfully completing this course will demonstrate competency in the following Core Objectives. The Core Objectives mandated for this course are:

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.

Student Learner Outcomes:

Student Learner Outcomes	Maps to Core Objective	Assessed via this Assignment
1. Define accounting terminology.	Critical Thinking	Quiz – chapter 1
2. Analyze and record business transactions in a manual and computerized environment.	Empirical and Quantitative Skills	(1) Lab – chapter 2, 3 (2) Quiz – chapter 2
3. Complete the accounting cycle.	Critical Thinking	(1) Quiz – chapter 3 and 4 (3) Homework and Lab
4. Prepare financial statements.	Communication Skills - written	(1) Quiz – chapter 4 (2) Lab – chapter 4
5. Apply accounting concepts related to cash and payroll.	Social Responsibility	Quiz – chapter 7
6. Prepare bank reconciliations.	Communication Skills - written	Quiz – chapter 8
7. Correct accounting errors.	Communication Skills - written	Quiz – chapter 2

Success Tips for Students:

- Read the assigned chapters **promptly**.
- Work the assigned lab and homework problems **promptly**.
- Pay attention to your reading assignments. Ask any questions to your instructor.

- Accounting can be a difficult subject. As accounting is a subject that builds upon previous lessons, it will benefit you to complete the readings and assignments on time.
- Cramming for quizzes or exams usually results in a poor grade.
- 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 two hours in study outside of class for each hour of scheduled class time. For example, if there are 3 class hours each week, the student will be expected to study 6 hours outside of class each week."

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 quizzes or copying assignments is an extremely serious offense and will result in a **grade of zero** on that quiz 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, or 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 the 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 Agregory2@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.

Semester schedule

Legend: Homework (HW)

Week	CHAPTER	LECTURE AND HOME WORK	LAB ASSIGNMENT	QUIZ	DUE DATES
1	Read syllabus, post introduction		Complete the Discussion board item in D2L Brightspace		1/22/23
2 and 3	1	Chapter PowerPoint & HW	Lab	Chapter Quiz	2/4/23
4	2	Chapter PowerPoint & HW	Lab	Chapter Quiz	2/11/23
5	3	Chapter PowerPoint & HW	Lab	Chapter Quiz	2/18/23
6	4	Chapter PowerPoint & HW	Lab	Chapter Quiz	2/25/23
7	5	Chapter PowerPoint & HW	Lab	Chapter Quiz	3/4/23
8	6	Chapter PowerPoint & HW	Lab	Chapter Quiz	3/11/23
9	7	Chapter PowerPoint & HW	Lab	Chapter Quiz	3/25/23
10	8	Chapter PowerPoint & HW	Lab	Chapter Quiz	4/1/23
11 & 12	9	Chapter PowerPoint & HW	Lab	Chapter Quiz	4/15/23
13	10	Chapter PowerPoint & HW	Lab	Chapter Quiz	4/22/23
14	11	Chapter PowerPoint & HW	Lab	Chapter Quiz	4/29/23
15 & 16	12	Chapter PowerPoint & HW	Lab	Chapter Quiz	5/6/23

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 [Student_Handbook_2022-2023_v4.pdf](#) (com.edu). 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 accommodations is requested to contact Kimberly Lachney at 409-933-8919 or klachney@com.edu. The Office of Services for Students with Disabilities is located in the 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 16-week session is April 24.

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.