

ACNT1303.011I1
Introduction to Accounting
FALL 2024
INTERNET

Instructor:

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Time and Location: Internet

Student/Office Hours and Location:

Mondays and Wednesdays: 7:30 – 8:00AM and 9:30AM– 12:15 PM in my office and Online (Microsoft Teams)
Tuesdays and Thursdays: 7:30AM – 8:00AM in my office.
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:

1. Textbook: College Accounting – A Career Approach: 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:

Exams:

The student will complete 10 - 12 quizzes during the semester through Blackboard/Cengage. Material will be taken from the readings, assignments, and lecture notes.

The quizzes 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 - 12 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 process 10 - 12 scenarios 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.

Discussion Posts:

Students will interact with course content and other students by posting to assigned discussion topics at various times during the semester.

Levels of Achievement		
Novice	Competent	Proficient
40 % Initial post and reply are less than 3 sentences in length	80 % Initial post and reply are 3 to 5 sentences in length.	100 % Initial post and reply are at least 5 sentences in length.
40 % Post(s) and responses show little evidence of knowledge and understanding of course content and applicability to professional practice.	80 % Post(s) and responses show evidence of knowledge and understanding of course content and applicability to professional practice.	100 % Post(s) and responses show evidence of knowledge and understanding of course content and applicability to professional practice and include other resources that extend the learning of the community.
40 % Posts do not attempt to elicit responses and reflections from other learners and/or responses do not build upon the ideas of other learners to take the discussion deeper.	80 % Posts attempt to elicit responses and reflections from other learners and responses build upon the ideas of other learners to take the discussion deeper.	100 % Posts elicit responses and reflections from other learners and responses build upon and integrate multiple views from other learners to take the discussion deeper.

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/exams: (200 points each): 2000
- (b) Lab assignments: (100 points each): 1000
- (c) Homework assignments: (100 points each): 1000
- Total points for course: 4000 points.**

Grading Scale:

The following grade scale will be used:

Letter Grade	Final Average in Points
A	=3600 points
B	=3200 points
C	=2800 points
D	= 2400 points
F	=below 2400 points

Make-Up Policy:

1. Generally, no make-up exams or quizzes will be given. If an exam or quiz is not taken during the scheduled period, a grade of zero will be recorded for the exam or quiz.
2. Any make-up quizzes 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 2 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. (Faculty may add additional statement requiring monitoring and communication expectations via D2L Brightspace or other LMS).

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.
- quizzes, and any other activity related to the class. Normally, failure to complete sufficient course assignments will result in a grade of "F" for the semester.

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	Homework, lab and Quiz – chapters 3 and 4
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 3

Success Tips for Students:

- Read the assigned chapters **promptly**.
- Work on the assigned problems **promptly**.
- Pay attention to your reading assignments. Ask any questions to 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 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."

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 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

Week of	LECTURE (Chapter)	Assigned work: <i>Homework, Lab and Quiz/Exam (follow lecture schedule and complete each chapter's assignments).</i> <i>Complete Self Introduction on D2L Discussion Board</i>	DUE DATES for Assigned work
			08/26
1 - 08/19, 08/21	Read syllabus, familiarize yourself with CengageNOWv2 And D2L Brightspace. 1 – Intro chapter	Ch 1 - Homework, Lab and Quiz/Exam	09/07
2 - 08/26, 28	2 – T accounts, Debits and Credits. 3 – Gen. journal and Gen. ledger	Ch 2, 3 - Homework, Lab and Quiz/Exam	09/21
3 – 09/02, 04	4 – Adjusting entries and Worksheet	Ch 4 - Homework, Lab and Quiz/Exam	09/21
4 – 09/09, 11	5 – Closing entries, post-closing trial balance.	Ch 5 - Homework, Lab and Quiz/Exam	09/28
5 – 09/16, 18	6 – Bank accounts, Internal control 7 – Employee earnings and deductions	Ch 6, 7 - Homework, Lab and Quiz/Exam	09/28
6– 09/23, 25	8 – Employer taxes, payments and reports and Review 11 – Worksheet and adjusting	Ch 8, 11 - Homework, Lab and Quiz/Exam	10/09

	entries		
7 – 09/30, 10/01	12 – Financial statements, closing entries, reversing entries		10/09
8 –10/07, 10/09	Review Submit all work.	Chapter 12 - Homework, Lab and Quiz/Exam	10/09 at 9:30AM

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/docs/Student Handbook 2024-2025 v2.pdf](https://www.com.edu/student-services/docs/Student_Handbook_2024-2025_v2.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.

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, 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 2**. The last date to withdraw from the 16-week session is November 15. The last date to withdraw for the 2nd 8-week session is November 26.

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.