

COURSE SYLLABUS

ACNT 1304 (3:3:0)

Introduction to Accounting II

Accounting Associate

Business Administration Department

Technical Education Division

Levelland

SOUTH PLAINS COLLEGE

SPRING 2016

Krishna Hoelscher

COURSE SYLLABUS

COURSE TITLE: ACNT 1304 Introduction to Accounting II
INSTRUCTOR: Krishna Hoelscher
OFFICE LOCATION: Technology Center, Office 104
PHONE: 806-716-2244
E-MAIL: khoelscher@southplainscollege.edu
OFFICE HOURS:

Time	Mon/Wed	Tue/Thurs	Friday
8:00 - 9:15	ACNT 1329 Payroll Tax Accounting TC 103		OFFICE 8:30-11:30
9:30 - 10:45	OFFICE 9:30-11:00	POFT 1325 Business Math TC 103	
11:00 - 12:15		ACNT 1304 Intro to Accounting II TC 103	
1:00 - 2:15	ACNT 1311 Intro to Computerized Accounting TC 103	POFI 2301/POFI 2340- Beginning/Advanced Microsoft Word 2013 TC 103	
2:30 - 4:00		OFFICE 2:30-4:00	

SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT'S LIFE

I. GENERAL COURSE INFORMATION

- A. Course Description. Prerequisite: "C" or better in ACNT 1303. This course is a study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment. Special accounting procedures for partnerships and corporations are addressed.
- B. Course Learning Outcomes. The student will define related accounting terminology; analyze and record business transactions for a merchandising operation in a manual and computerized environment; calculate interest and apply valuation methods for receivables and payables; and utilize various inventory and depreciation valuation methods.
- C. Course Competencies. A "C" or better in ACNT 1303 is required to enroll in ACNT 1304. A minimum grade of "D" is required to pass ACNT 1304.
- D. 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: Dishonesty of any kind on examinations or on written assignments, illegal possession of examinations, the use of unauthorized notes during an examination, obtaining information during an examination from the textbook or from the examination paper of another student, assisting others to cheat, alteration of grade records, illegal entry or unauthorized presence in an office are examples of cheating. Complete honesty is required of the student in the presentation of any and all phases of course work. This applies to quizzes of whatever length as well as to final examinations, to daily reports and to term papers.

Plagiarism: Offering the work of another as one's own, without proper acknowledgment, is plagiarism; therefore, any student who fails to give credit for quotations or essentially identical expression of material taken from books, encyclopedias, magazines and other reference works, or from the themes, reports or other writings of a fellow student, is guilty of plagiarism.

Dishonesty in any form in this class will result in immediate dismissal with an F as the final grade.

II. SPECIFIC COURSE/INSTRUCTOR REQUIREMENTS:

Textbook:

- **College Accounting**, 21st Edition, Heintz & Parry, Cengage Publishing.
- **CengageNOW Access Code** (can use previous access code bought in Fall, but will add new course to your account)

Other: Pencils
Basic function calculators may be used

Resources: Internet Access: Home Computer; Technology Center Open Lab

Web sites: www.cengage.com/sso

Attendance Policy: Punctual and regular attendance is required of all students. Missing four consecutive classes or having a total of five absences *may* result in an instructor-initiated withdrawal. Students are responsible for all missed material. **Late assignments will not be accepted!!** If a student is absent on a day that a test is given, **he or she will not be allowed to make up the test unless arrangements are made prior to the test day.** Any student not present at roll taking will be counted absent unless prior arrangements have been made.

Professionalism: The courses in your program of study are designed to prepare you for employment in the work world. Businesses require that you behave in a professional manner so you are expected to practice professionalism in class. This includes everything from being courteous to your instructor and fellow students to the use of cell phones and other electronic devices.

GRADING POLICY/PROCEDURE AND/OR METHODS OF EVALUATION:

The student's final grade will be derived from the following scale:

Major Exams	50%
Homework	30%
Comprehensive/Mastery Problems	20%

Grades will be determined by the following scale:

A = 90 – 100
B = 80 – 89
C = 70 – 79
D = 60 – 69
F = Under 60

III. COURSE OUTLINE: (Tentative and Subject to Change!)

SCHEDULE: Tentative

Week 1 (1/19-1/21)	Chapter 13	Accounting for Merchandise Inventory
Week 2 (1/25-1/28)	Chapter 14	Adjustments & Worksheet for Merchandising
Week 3 (2/1-2/4)	Chapter 15	Financials & Year-end Accounting for Merchandising
Week 4 (2/8-2/11)	EXAM (Ch 13-15)	<i>Mastery Problems: Merchandising</i>
Week 5 (2/15-2/18)	Chapter 16	Accounting for Accounts Receivable
Week 6 (2/22-2/26)	Chapter 17	Accounting for Notes & Interest
Week 7 (2/29-3/3)	Chapter 18	Accounting for Long-Term Assets
Week 8 (3/7-3/10)	Chapter 19	Accounting for Partnerships
SPRING BREAK	SPRING BREAK	SPRING BREAK
Week 9 (3/21-3/25)	EXAM (Ch 16-19)	
Week 10 (3/28-3/31)	Chapter 20, 21	Corporations
Week 11 (4/4-4/7)	Chapter 22	Corporations
Week 12 (4/11-4/14)	EXAM (Ch 20-22)	<i>Mastery Problems: Corporations</i>
Week 13 (4/18-4/22)	Chapter 23	Statement of Cash Flows
Week 14 (4/25-4/28)	Chapter 24	Analysis of Financial Statements
Week 15 (5/2-5/5)	EXAM (Ch 23-24)	
Week 16 (5/9-5/13)	Final Exams	

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.

DISABILITIES STATEMENT:

ADA 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 through the Guidance and Counseling Centers at Reese Center (Building 8) [716-4606](tel:716-4606), or Levelland (Student Services Building) [716-2577](tel:716-2577).

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.