

**ACCOUNTING 1303.001 – INTRODUCTION TO ACCOUNTING I  
COURSE SYLLABUS**

**COURSE TITLE:** ACNT 1303 Introduction to Accounting I  
**INSTRUCTOR:** Krisha Hoelscher  
**OFFICE LOCATION:** Technology Center, 104-D  
**PHONE:** 806-716-2244  
**E-MAIL:** khoelscher@southplainscollege.edu  
**OFFICE HOURS:** MW: 2-3:30 p.m.; TTH: 8:00-9:00 a.m.; F: 8:30-11:30 and by appointment

**COURSE DESCRIPTION:** This **course** is a study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll are emphasized.

**COURSE LEARNING OUTCOMES:** The student will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll. The student will complete a simulation for a personal service enterprise and a merchandising enterprise.

**COURSE COMPETENCIES:** A minimum grade of D is required to pass ACNT 1303. **A student must have a C or better to enroll in ACNT 1304.**

**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. Refer to the College Catalog under Academic Integrity for detailed information about plagiarism.

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

**SPECIFIC COURSE/INSTRUCTOR REQUIREMENTS:**

**Textbook:**

- **College Accounting**, 13th Edition, Jeffrey Slater, Pearson Publishing.
- **MyAccounting Lab Access Code**

Other: Pencils, basic function calculator

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

Web sites: [www.myaccountinglab.com](http://www.myaccountinglab.com)

**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/PROCEDURES:**

Exams	50%
Homework assignments	20%
Chapter Quizzes	20%
Mini-Practice Set	10%

**Grades will be determined according to the following scale:**

- A (90-100)
- B (80-89)
- C (70-79)
- D (60-69)
- F (0-59)

**SPECIAL REQUIREMENTS:** Smoking is not allowed in any SPC facility. Food or drinks will be allowed in designated areas only and not permitted in classrooms, labs, library, shops, etc. Illegal use of any computer equipment or software is against the law and strictly prohibited. Any student at SPC who violates policy in this area will lose all privileges of using any computer lab.

**ACCOMMODATIONS: 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:** 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 at Levelland (Student Health & Wellness Office) 806-716-2577, Reese Center (Building 8) 806-716-4675, or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.

**DIVERSITY:** In this class, the teacher will establish and support an environment that values and nurtures individual and group differences and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is, but also model society as it should and can be.

**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.

**COURSE OUTLINE.** This area provides information regarding major topics covered in the course.

Chapter 1—Accounting Concepts and Procedures

Chapter 2—Debits and Credits: Analyzing and Recording Business Transactions

**EXAM I - CHAPTERS 1-2**

Chapter 3—Beginning the Accounting Cycle

Chapter 4—The Accounting Cycle Continued

Chapter 5—The Accounting Cycle Completed

**EXAM II - CHAPTERS 3-5**

Chapter 6—Banking Procedures and Control of Cash

Chapter 7—Calculating Pay and Recording Payroll Taxes: The Beginning of the Payroll Process

Chapter 8—Paying the Payroll, Depositing Payroll Taxes, and Filing the Required Quarterly and Annual Tax Forms: The Conclusion of the Payroll Process

**EXAM III – CHAPTERS 6-8**

Chapter 9—Sales and Cash Receipts

Chapter 10—Purchases and Cash Payments

Appendix 10A – Special Journals with Problem Material

**EXAM IV - CHAPTERS 9-10, 10A**

Chapter 11—Preparing a Worksheet for a Merchandise Company

Chapter 12—Completion of the Accounting Cycle for a Merchandise Company

**EXAM V – CHAPTERS 11-12**

**MINI-PRACTICE SET**

**FINAL EXAM - Comprehensive**