

COURSE SYLLABUS

COURSE TITLE: ACNT 1304.001 Introduction to Accounting II
INSTRUCTOR: Krishna Hoelscher
OFFICE LOCATION: Technology Center, Office 104D
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OFFICE HOURS: MW: 8-9 a.m.; TTH: 1:30-3:00; F: 8:30-11:30

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: If you purchased the code/text last semester for ACNT 1303, the code should still be functional for this class—DON'T purchase another code!!

- College Accounting, 13th Edition, Jeffrey Slater, Pearson Publishing. ISBN: 9780134089041 (Unbound Text with Access Code)
- MyAccounting Lab Access Code: ISBN: 9780134089041 (E-text with Access Code)

Other:

- Pencils
- Basic function calculators may be used

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

Web sites: 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. 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.

III. GRADING POLICY/PROCEDURE AND/OR METHODS OF EVALUATION:

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

Major Exams (4 Exams + Semester Final)	50%
Homework	30%
Chapter Quizzes	20%

The lowest grade in the Homework and Chapter Quiz Categories will be dropped. A "0" due to an assignment not be completed WILL NOT be dropped.

The final exam may be exempted IF a student has less than TWO absences and an overall average of "80." The final exam grade may be used to replace one of the previous four exam grades if it will improve a student's overall score. A score of "0" due to missing an exam WILL NOT be replaced.

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.**

Grades will be determined by the following scale:

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

Last day to drop Spring 2017 Semester Classes is April 27, 2017

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.