

**ACNT 1303.151  
SPRING 2018 SYLLABUS**

**COURSE TITLE: ACNT 1303 INTRODUCTION TO ACCOUNTING I--ONLINE**

**INSTRUCTOR:** Krishna Hoelscher, Instructor in Accounting – Business Admin. Dept.  
**OFFICE:** Levelland Campus, Technology Center #104-D  
**OFFICE HOURS:** M: 11-12:00; T: 1:30-3:00 p.m.; W: 8:30-9:00, 11-12:00 and 1:30-2:30; F: 8:30-11:30 a.m. and by appointment.  
**TELEPHONE:** 806-716-2244  
**COURSE ADDRESS:** <http://southplainscollege.blackboard.com/>  
**ONLINE CLASS E-MAIL ADDRESS:** Please use the Course Messages link on the "Homepage" control panel within Blackboard for all correspondence with me for this course.  
**E-MAIL:** [khoelscher@southplainscollege.edu](mailto:khoelscher@southplainscollege.edu) (Use this address for an emergency backup only)

**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. Basic accounting concepts for a sole proprietorship are applied to a personal service enterprise and a merchandising business.

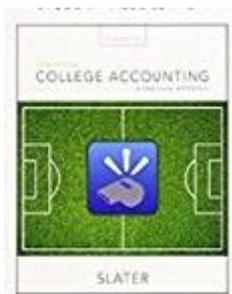
**COURSE LEARNING OUTCOMES:** The student will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll. The student will complete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

**COURSE STRUCTURE:**

**BLACKBOARD** - All communication and grades will be conducted through Blackboard.

**TEXTBOOK:**

Note: This textbook and supporting materials are available through the publisher's website, [www.myaccountinglab.com](http://www.myaccountinglab.com), at the SPC Bookstore, OR the Levelland/Reese SPC Campus website, <http://www.sp-levbookstore.com> .



*\*College Accounting, Slater, 13th Edition*

- Publisher: Pearson
- Author: Slater
- **THERE ARE TWO OPTIONS AVAILABLE FOR THE MATERIALS REQUIRED FOR THIS COURSE:**

**COURSE:**

1) **ISBN 9780134089041** - Purchase the bundle of the unbound text book with the access code included at the bookstore or through the Pearson MyLab website.

**OR...**

2) **ISBN 9780133792973** - You may purchase **ONLY** the Pearson MyLab now instant access code through the SPC bookstore OR myaccountinglab.com. IF, you choose this option, the code includes an E-Book (PDF) of the textbook. Please note that none of the SPC computer labs allow printing of E-Books.

**I DO NOT recommend just getting the code by itself, as it is harder to study accounting without a physical book.**

**\*\*\*NOTE: This textbook will be used for BOTH ACNT 1303 and 1304. When you purchase the Access Code, it is good for one year.\*\*\***

**SPECIFIC COURSE INFORMATION AND REQUIREMENTS:**

**Attendance Policy:** Even though this is an online class, students still have to access the course on a regular basis. The Blackboard software used to manage this online course tracks student logins, tracking when and where the student has been in the course. Accessing this course on a regular basis is extremely important in order to meet the objectives of this course. **Minimum log in for the course is at least four (3) days per week. Additionally, you should not let more than 72 hours pass without logging in.**

**Withdrawal Policy:** If for any reason the student is unable to complete the course requirements, it is the student’s responsibility to initiate their own withdrawal by the last drop date for the semester. An administrative drop by the instructor in this course will, in most cases, result in the student receiving an “F” (not an “X”).

**The last day to drop a course is April 26, 2018**

**Assignment Policy:** Students are required to complete, homework assignments, chapter quizzes, exams, and a practice problem as assigned by the instructor. **Assignments are due by 11:59 p.m. on the date posted on the course schedule/calendar. Please note that late work/assignments will not be accepted.**

**All completed chapter assignments will automatically be submitted through MyAccountingLab— sign on instructions for this website will be posted on Blackboard in the first week of the semester.**

**Examination Policy:** Exams will be conducted online using the MyAccountingLab software. All Exams will have a **time limit.** Exams will be scheduled in the appropriate week and deadlines for completing the exams will be posted on the Blackboard Semester Schedule. **No makeup exams will be allowed.** If you have special needs for taking tests, please contact me or special services the first week of classes. (Refer to Special Services Information under Other Policies in this syllabus.)

**Grading Policy/Procedures:**

Grades will be determined according to the following scale:

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

The final course grade will include:

Exams (4 Exams, 1 Final Exam)	50%
Homework Average (lowest grade dropped)	20%
Quiz Average (lowest grade dropped)	20%
Mini-Practice Problem Set	10%

All exams will be worth 100 points each. The semester exam will be optional (unless you have missed a previous exam) and 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!! Any assignments not completed by the deadline will result in a grade of “0.” Grades of zero WILL NOT be dropped from the course average.**

**Open Computer Labs:** There is an Open Computer Lab located on the Levelland campus in the Technology Center. It is available to all students Monday – Thursday from 8:00 a.m. – 8:00 p.m. and Friday from 8:00 a.m. – 12:00 p.m. Students wanting to use the computers at the Reese or Lubbock Centers will have to check with those campuses to determine their policy for open labs.

**Technical Problems/Support:** If you are having computer problems, please start with the Help link on your Blackboard homepage. Please remember that it is your responsibility to have a backup plan if your computer goes down. **Do not wait until it is a crisis situation. Do not wait until the last minute to turn assignments in, or you may have problems!** If you lose your assignments due to a computer crash, or any other situation, there is nothing I can do about it. Make sure you finish your assignments in a timely manner and **DO NOT** wait until the last minute!

**OTHER POLICIES:**

**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. Students should refer to the SPC General Catalog policy regarding consequences for cheating and plagiarism.

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

**Student Conduct:** Rules and regulations relating to the students at South Plains College are made with the view of protecting the best interests of the individual, the general welfare of the entire student body and the educational objectives of the college. A high standard of conduct is expected of all students. Students should refer to the SPC General Catalog policy regarding student conduct.

**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.