

## ACNT 1304– Introduction to Accounting II - Online

**INSTRUCTOR:** Krishna Hoelscher, Instructor in Accounting – Business Admin. Dept.  
**OFFICE:** Levelland Campus, Technology Center #104-D  
**OFFICE HOURS:** M: 1:30-2:30; 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/>  
**CLASS E-MAIL:** Please use the email option on the "Homepage" control panel within Blackboard for **all** correspondence with me for this course.  
**EMERGENCY E-MAIL:** [khoelscher@southplainscollege.edu](mailto:khoelscher@southplainscollege.edu) (**Use for after hours and weekends only**)

### A. LEARNING OUTCOMES:

1. Define related accounting terminology
2. Analyze and record business transactions for a merchandising operation in a manual and computerized environment.
3. Calculate interest and apply valuation methods for receivables and payables.
4. Utilize various inventory and depreciation valuation methods.

### B. COURSE STRUCTURE:

1. **Blackboard** – All communication and grades for this course will be conducted through Blackboard. You have many resources available to you for help and you can also contact me by e-mail, telephone, or come by my office. You can also go to <http://help.blackboard.com/student/index.htm> to access the student's instructional guide to Blackboard.

2. **Textbook:**

**College Accounting: 22<sup>nd</sup> Edition – Chapters 1-27**

**Author:** Heintz & Parry

**Publisher:** Cengage Learning

This course will **use CNOWV2** from Cengage. Rather than purchase your course materials like you do for most classes, I highly recommend you purchase a [Cengage Unlimited](#) subscription. With a Cengage Unlimited subscription, you will have access to ALL Cengage eBooks and digital learning products – over 22,000 total – for only \$119.99 (extended subscriptions also available). One Cengage Unlimited subscription can be used across ALL courses this semester where Cengage products are assigned. So, if you are taking another course this semester that is using Cengage products, you will be able to access those course materials for no additional cost. You can purchase your Cengage Unlimited subscription in the **South Plains College** Bookstore and at [cengage.com](http://cengage.com) after registering for your course in Blackboard.

**Print:** You'll be eligible to upgrade to a print rental for the cost of \$7.99 when you activate **CNOWV2** and subscribe to Cengage Unlimited. Shipping will be free for your print rental which includes the cost of shipping back to us. For print you can keep, purchase a loose-leaf version of the textbook at a discount through Cengage Unlimited. Loose-leaf shipping is free when purchased with Cengage Unlimited.

**Pricing:** Cengage Unlimited is \$119.99 for a 4-month subscription, \$179.99 for a 12-month subscription or \$239.99 for a 24-month subscription. Students receiving Financial Aid can purchase a Cengage Unlimited subscription from the **South Plains College** bookstore.

**Bonus:** When your Cengage Unlimited subscription ends, you can keep up to six eBooks in a digital locker and access them for one year.

**Extra Help:** [cengage.com/start-strong](http://cengage.com/start-strong)

As a reminder, you should NOT purchase BOTH individual course materials AND a Cengage Unlimited subscription. For this course, a Cengage Unlimited subscription is your best value!

### C. COURSE INFORMATION AND REQUIREMENTS:

- 1. Attendance Policy: 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. You will feel more at ease with the materials if you stay in touch with what is going on. **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.**
- 2. 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").

**Last day to drop a course is April 25, 2019**

- 3. Assignment Policy:** Students are required to complete reading assignments, homework assignments, and exams as assigned by the instructor. Chapters and assigned course content needs to be read prior to completing assignments. **Students will be allowed to drop one homework grade at the end of the semester. Assignments are due by 11:55 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 the CengageNow web link—sign on instructions for this website will be posted on Blackboard in the first week of the semester.**

- 4. Examination Policy:** Exams will be conducted online using the CengageNow software. Exams will have a **time limit** which will be posted in CengageNow. 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 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.**

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.)

5. **Grading Policy/Procedures:**

**Late assignments will not be accepted!!**

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)	50%
Homework Average (lowest grade dropped)	30%
Quiz Average (lowest grade dropped)	20%

All exams will be worth 100 points each. **A score of "0" due to any missing assignments WILL NOT be replaced or dropped.**

6. **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 Center or the Byron Martin ATC will have to check with those campuses to determine their policy for open labs.
7. **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 Cengage assignments in a timely manner and DO NOT wait until the last minute!

D. **OTHER POLICIES:**

1. **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.**

2. **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.

E. **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.

1. **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.

2. **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.
3. **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.