

## ACNT 1303 INTRODUCTION TO ACCOUNTING I - FALL 2019 SYLLABUS

**INSTRUCTOR:** Krishna Hoelscher, Instructor in Accounting – Business Admin. Dept.  
**OFFICE:** Levelland Campus, Technology Center #104-D  
**OFFICE HOURS:** M-1:30-3:00; T-11-12:00; W 8:30-9:00 and 1:30-2:30; TH-11-12:00; F-8:30-11:30 and by appointment  
**TELEPHONE:** 806-716-2244  
**ONLINE CLASS E-MAIL:** 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](#))

**I. 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.

### II. COURSE STRUCTURE:

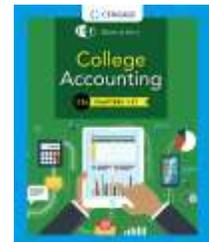
**A. Blackboard** - All communication and grades will be conducted through Blackboard. If you need assistance logging in to Blackboard, please let me know. If the online environment is new to you or if you have problems of any nature, please do not let yourself become overwhelmed or spend hours of your time trying to figure out how to access something. Please contact me and we will get the situation resolved.

#### **B. Course materials:**

##### **Cengage Unlimited Access Code**

**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. This access code may be purchased at either SPC Bookstore or online through Cengage.

**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 Cengage.



### III. SPECIFIC COURSE INFORMATION AND REQUIREMENTS:

**A. 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. 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.

**B. 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 November 14, 2019**

**C. Assignment Policy:** Students are required to complete reading assignments, homework assignments, quizzes and exams as assigned by the instructor. Any homework, quiz or exam grades that were incomplete and resulted in a grade of "0," will not be dropped!!

**Please note that late work/assignments will not be accepted.**

- D. **Examination Policy:** All exams will be conducted using the **CengageNOW** software. Exams will have a **time limit** which will be posted in **CengageNOW**. **No makeup exams will be allowed.** A score of “0” due to missing an exam **WILL NOT** be replaced.
- E. **Extra Credit Policy:** Extra credit opportunities will be offered throughout the semester to the **ENTIRE** class. Individual students will not be given special privileges to improve their grade in this course.
- F. **Special Accommodations:** If you have special needs for taking tests, please contact me or special services during the first week of classes. (Refer to Special Services Information under Other Policies in this syllabus.)

G. **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 be comprised of:

<b>Exams (4 Exams)</b>	<b>50%</b>
<b>Homework Average (lowest grade dropped)</b>	<b>30%</b>
<b>Quiz Average (lowest grade dropped)</b>	<b>20%</b>

H. **Technology Information**

**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!

**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.

IV. **OTHER POLICIES:**

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

- C. 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.
- D. DIVERSITY STATEMENT:** 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.
- E. 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.
- F. NON-DISCRIMINATION STATEMENT:** South Plains College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Vice President for Student Affairs, South Plains College, 1401 College Avenue, Box 5, Levelland, TX 79336. Phone number 806-716-2360.
- G. TITLE IX PREGNANCY ACCOMMODATIONS STATEMENT:** If you are pregnant, or have given birth within six months, Under Title IX you have a right to reasonable accommodations to help continue your education. To activate accommodations you must submit a Title IX pregnancy accommodations request, along with specific medical documentation, to the Director of Health and Wellness. Once approved, notification will be sent to the student and instructors. It is the student's responsibility to work with the instructor to arrange accommodations. Contact Chris Straface, Director of Health and Wellness at 806-716-2362 or email [cstraface@southplainscollege.edu](mailto:cstraface@southplainscollege.edu) for assistance.