

SOUTH PLAINS COLLEGE
COMMON COURSE SYLLABUS: ACNT 1303– INTRODUCTION TO ACCOUNTING I

DEPARTMENT: Business Administration
DISCIPLINE: Accounting
COURSE NUMBER: ACNT 1303
COURSE TITLE: Introduction to Accounting I
INSTRUCTOR: Vanessa Robison, CPA, Instructor in Accounting – Business Administration Department
OFFICE: Lubbock Center, Office Number 120-I
OFFICE HOURS: Please see blackboard for current office hours
TELEPHONE: 806-716-4637
E-MAIL: vrobison@southplainscollege.edu (**Use for after hours and weekends only**)

I. COURSE INFORMATION

- A. COURSE DESCRIPTION:** A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.
- B. LEARNING OUTCOMES:**
1. Define related accounting terminology
 2. Analyze and record business transactions in a manual and computerized environment.
 3. Complete the accounting cycle
 4. Prepare financial statements
 5. Apply accounting concepts related to cash and payroll.
 6. Prepare bank reconciliations
 7. Correct accounting errors
 8. Complete a simulation for a personal service enterprise and a merchandising enterprise.
- C. STUDENT LEARNING OUTCOMES ASSESSMENT:** This will vary and is geared towards Task Stream and WECM standards. This course will be assessed on an annual basis.
- D. ATTENDANCE POLICY:** Students will be required to access the course on a regular basis, and attend class regularly if you are in a face to face or hybrid class. **Minimum log in for this course is three (3) days per week.** The Blackboard software used to manage this online course tracks student logins. The instructor is able to track when and where the student has been in the course and the amount of time spend working on an assignment.

Accessing this course on a regular basis is extremely important in order to complete the required assignments.

STUDENTS, and ONLY students, will be responsible for dropping the class if you are failing the class and do not want an "F" on your transcript. I will not drop anyone from the course because you stop coming or stop logging into Blackboard and complete assignments. A grade will be reported at the end of the semester based on the points that you earn.

When an unavoidable reason for class absence arises, such as illness, an official trip authorized by the college or an official activity, the instructor **may** permit the student to make up work missed. It is the student's responsibility to complete work missed within a reasonable period of time as determined by the instructor. Students are officially enrolled in all courses for which they pay tuition and fees at the time of registration. Should a student, for any reason, delay in reporting to a class after official enrollment, absences will be attributed to the student from the first-class meeting.

Students who enroll in a course but have “Never Attended” by the official census date, as reported by a faculty member, will be administratively dropped by the Office of Admissions and Records.

FINAL DROP DATE: DECEMBER 1, 2022

E. 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.

F. PLAGIARISM AND CHEATING: Students are expected to do their own work on all projects, quizzes, assignments, examinations, and papers. Failure to comply with this policy will result in an F for the assignment and can result in an F for the course if circumstances warrant.

Plagiarism violations include, but *are not* limited to, the following:

1. Turning in a paper that has been purchased, borrowed, or downloaded from another student, an online term paper site, or a mail-order term paper mill;
2. Cutting and pasting together information from books, articles, other papers, or online sites without providing proper documentation;
3. Using direct quotations (three or more words) from a source without showing them to be direct quotations and citing them; or
4. Missing in-text citations.

Cheating violations include, but *are not* limited to, the following:

1. Obtaining an examination by stealing or collusion;
2. Discovering the content of an examination before it is given;
3. Using an unauthorized source of information (notes, textbook, text messaging, internet, apps) during an examination, quiz, or homework assignment;
4. Entering an office or building to obtain an unfair advantage;
5. Taking an examination for another;
6. Altering grade records;
7. Copying another’s work during an examination or on a homework assignment;
8. Rewriting another student’s work in Peer Editing so that the writing is no longer the original student’s;
9. Taking pictures of a test, test answers, or someone else’s paper.

G. STUDENT CODE OF CONDUCT POLICY: Any successful learning experience requires mutual respect on the part of the student and the instructor. Neither instructor nor student should be subject to others’ behavior that is rude, disruptive, intimidating, aggressive, or demeaning. Student conduct that disrupts the learning process or is deemed disrespectful or threatening shall not be tolerated and may lead to disciplinary action and/or removal from class.

H. DIVERSITY STATEMENT: In this class, the teacher will establish and support an environment that values and nurtures individual and group difference 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.

I. DISABILITY 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, Lubbock Centers (located at Downtown Center 806-716-4675), or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.

J. NONDISCRIMINATION POLICY: 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.

K. 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, a notification will be sent to the student and instructors. It is the student's responsibility to work with the instructor to arrange accommodations. Contact the Health and Wellness Center at 806-716-2529 or [email](mailto:dburleson@southplainscollege.edu) dburleson@southplainscollege.edu for assistance.

L. CAMPUS CONCEALED CARRY: Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in South Plains College buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and South Plains College policy, license holders may not carry a concealed handgun in restricted locations. For a list of locations and Frequently Asked Questions, please refer to the Campus Carry page at <http://www.southplainscollege.edu/campuscarry.php>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all South Plains College campuses. Report violations to the College Police Department at 806-716-2396 or 9-1-1.

II. COURSE STRUCTURE:

A. 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.

B. COURSE MATERIALS: This course requires the purchase of a Cengage Unlimited "card". The cost is approximately \$128 which includes tax. Once you have created a Cengage online Account and activated your "card" and access the course, you will have the option to rent a physical textbook for approximately \$10 per semester, which includes shipping costs to get it to you, and includes shipping costs to return it to Cengage at the end of the semester.

Cengage Unlimited means you only have to purchase the "card" once and it can be used for ANY course that uses Cengage.

III. COURSE EVALUATION:

A. ASSIGNMENT POLICY: Students are required to complete homework assignments, chapter quizzes and exams as assigned by the instructor. **Assignments are due by 10:55 p.m. on the date posted on the course schedule/calendar.**

Please note that late work/assignments ***will be assessed a penalty of a minimum of a letter grade.***

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.

B. EXAMINATION POLICY: Exams will be conducted online using the Cengage Now 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. If you have special needs for taking tests, please contact me or special services the first week of classes. (Refer to the Disability Statement located in this syllabus.)

A score of "0" due to any missing assignments WILL NOT be replaced or dropped.

C. GRADING POLICY/PROCEDURES: Grades will be determined according to the following point totals and scale:

<u>Category</u>	<u>Total</u>
Adaptive Study Plans: 11 assignments, 30 points each	330
Homework Average: 11 assignments, 50 points each	550
Quiz Average: 11 quizzes, 30 points each	330
Unit Exams: 4 exams, 100 points each	400
Comprehensive Final Exam: 50 points	50
TOTAL POSSIBLE POINTS	1660

Your Point Total	Course Grade
1485 or more	A
1319-1484	B
1153-1318	C
987-1152	D
0-986	F

D. EXTRA CREDIT:

There are two extra credit opportunities for a **TOTAL OF 12 POINTS** available for this class. Extra credit is offered to the entire class, NOT individual students.

- Course Assignments – 2 points** will be added to the final course average for students that complete **EVERY** assignment throughout the **ENTIRE** semester by the required deadline. There are **NO** exceptions for this opportunity.
- Introduction and Course Syllabus Statement:** If you complete the discussion board that you will find in week one of the course, you can earn 10 extra credit points. Please introduce yourself, provide a statement that describes important points of the syllabus or general blackboard information, and sign the statement that you agree to abide by the syllabus. **DO NOT COPY OTHER CLASSMATE’S POSTS ON ABOUT THE SYLLABUS!** Trust me, I can detect it very easily....there are not a lot of you enrolled in the course, so it’s easy to detect.

- E. OPEN COMPUTER LABS:** There is an Open Computer Lab located on the Lubbock Campus in the event you need computer access. 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. This schedule is subject to change without notice.
- F. 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!
- F. 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.

SPC Tutors

Tutoring is FREE for all currently enrolled students. Make an appointment or drop-in for help at any SPC location or online! Visit the link below to learn more about how to book an appointment, view the tutoring schedule, get to know the tutors, and view tutoring locations.

<http://www.southplainscollege.edu/exploreprograms/artsandsciences/teacheredtutoring.php>

Tutor.com

You also have 180 FREE minutes of tutoring with tutor.com each week, and your hours reset every Monday morning. Log into Blackboard, click on the tutor.com link on the left-hand tool bar and grab a session with a tutor. You can access tutor.com tutors during the following times:

Monday – Thursday: 8pm-8am

6pm Friday – 8am Monday morning

If you are experiencing any of the following symptoms, please do not attend class and either seek medical attention or test for COVID-19.

- Cough, shortness of breath, difficulty breathing
- Fever or chills
- Muscles or body aches
- Vomiting or diarrhea
- New loss of taste and smell

Please also notify DeEtte Edens, BSN, RN, Associate Director of Health & Wellness, at dedens@southplainscollege.edu or 806-716-2376. Proof of a positive test is required. A home test is sufficient but students must submit a photo of the positive result. The date of test must be written on the test result and an ID included in the photo. If tested elsewhere (clinic, pharmacy, etc.), please submit a copy of the doctor's note or email notification. Results may be emailed to DeEtte Edens, BSN, RN at dedens@southplainscollege.edu.