**Syllabus:** Introduction to Accounting I **Instructor Information**

**Course Number:** ACNT 1303 Name: Pamela Hamilton

**SCH:** 3 Classroom: Room 59

**Prerequisite:** None E-mail: pamh@txkisd.net

**Textbook Information**

ACNT 1303 Fundamentals of Accounting:  Course 1, 10th Edition, Gilbertson/Lehman/Gentene

ISBN:  1111581169

ACNT 1303 Online Working Papers Fundamentals of Accounting:  Course 1, 10th Edition,

Gilbertson/Lehman  ISBN:  9781285434810

ACNT 1303 Red Carpet Events Automated Simulation for Gilbertson/Lehman's Century 21

Accounting: Multicolumn Journal, 10th Edition, ISBN:  9781111579432

Software: *Automated Accounting Online*

**Student Learning Outcomes for the Course**

1. Identify assets, liabilities, owner's equity accounts and prepare a balance sheet in good form.
2. Select from the general ledger the necessary accounts to prepare an income statement in good form.
3. Prepare a statement of owner's equity in good form.
4. Analyze business transactions and properly record the transactions in the general journal in proper form.
5. Following proper posting procedures, transfer the information recorded in the general journal to the general ledger accounts of the business.
6. Prepare a complete bank reconciliation statement.
7. Make the necessary adjusting and closing entries required to complete the accounting cycle of the business.

These objectives will be measured by completion of Chapter Tests, Application Problems, Mastery Problems, Automated Practice Set or Reinforcement Activites, and a Final Exam.

# Teaching Methods:

* **Lectures:** It is the student’s responsibility to read the assigned textbook chapter before attending class. Important material from the text and outside sources will be covered in class. Students should plan to take careful notes as not all material can be found in the texts or readings. Discussion is encouraged as is student-procured outside material relevant to topics being covered.
* **Assignments:** End of chapter activities and online activities may be assigned to reinforce material in the text.
* **Application Problems and Lab Assignments:** Application Problems are normally completed in class with instructor supervision. Lab Assignments may be completed without instructor supervision.
* **Tests:** Eight Chapter tests will be given. These tests measure your ability to carry out the tasks you learned in each chapter. The final exam will be comprehensive in nature.

**Student Requirements for Completion of the Course**

For the student’s convenience and ease of access, a listing of all test and assignment names has been placed on the last page of this syllabus. A space for the grade for each of these tasks is also provided in order for the student to be able to discern his class average at any time.

**Student Assessment & Grading Scale for College Grade**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Percentage** | **From** |  | **Final Grade** | **Average** |
| **60%** | Average of 8 Chapter Tests |  | **A** | 90 - 100 |
|  | **B** | 80 - 89 |
| **10%** | Project |  | **C** | 70 - 79 |
|  | **D** | 60 - 69 |
| **20%** | Application and Mastery Problems |  | **F** | 59 - Below |
| **10%** | Final Exam – All students must take! Comprehensive in nature |  |  |  |

**Grading – (Local) Texas High Report Card Grade**

**•** 50% Class work – Daily Work, Application Problems and Mastery Problems

• 50% Tests –Chapter Tests and Semester Project

**•NOTE that this grade is figured differently from college grade on TC transcript!**

**ABSENTEE POLICY**Texarkana College’s absentee policy allows instructors to withdraw a student from a course due to **excessive** **absences**. All students **will be dropped** from the course if they receive make up hours from Texas High for the DC class. If a student leaves and returns during class or leaves the class before the class is over, he/she **may** be considered absent. Three tardies constitute one absence.

A student should not stop attending a class without formally withdrawing from the course by the institutions published Last Day for Students to Drop. If a student stops attending class after the published Last Day for Students to Drop, the student may receive a grade of “F” in the class. The instructor will submit the last date of attendance for students receiving a grade of “F” or “W”.

Withdrawal from a course(s) **may** affect a student’s current or future financial aid eligibility. Students should consult the Financial Aid Office to learn both short and long term consequences of a withdrawal.

**Make-up Policy**

The student is responsible for work missed because of illness, school business, religious holidays, military service or other circumstances. **All incomplete work must be made up within two class days of the date of absence.** No incomplete grades will be given for failure to attend and participate. If you must quit, you should initiate an official withdrawal in the Admissions Office prior to the last date to drop courses: **Friday, Nov 13, 2015**

**Academic Integrity Statement**

Scholastic dishonesty, involving but not limited to cheating on a test, plagiarism, collusion, or falsification of records will make the student liable for disciplinary action after being investigated by the Dean of Students. Proven violations of this nature will result in the student being dropped from the class with an “F”.

This policy applies campus wide, including TC Testing Center, as well as off-campus classroom or lab sites, including dual credit campuses. This information can be found in the Student Handbook at <https://texarkanacollege.edu>.

**Cheating will not be tolerated.** The instructor will drop any student involved in cheating from the course with a grade of “F.” All assignments must represent the student’s own work. A student may discuss assignments with other students to gain a better understanding of the problem. However, copying projects or assignments, in whole or in part, from ANY source, without explicit instructor direction, is considered plagiarism and will result in a failing grade for the course and possible college disciplinary action.

Students are required to originate, complete, and maintain their assignment documents in the network folders assigned to them using Texarkana College computer equipment. It is expected that students will conduct themselves with integrity. If you cheat or **assist others** in cheating, you violate a trust.

Cheating includes but is not limited to the following:

* copying files or lending your storage device to another student
* copying answers on exams or glancing at nearby exams
* printing work for someone else
* turning in assignments that have been used in other classes
* purchasing or selling assignments or exam materials
* **using another student’s username and password or letting someone else use your login.**

**Classroom Rules of Conduct**

You are to be respectful of your instructor and fellow classmates at all times.

As a courtesy, please do not talk, type, or print while the instructor is talking to the class or when a student is asking a question which pertains to the class.

* You are to refrain from “surfing” the Web or accessing any social network sites during class, unless directed by your instructor.
* You are to turn off cell phones, pagers, and any type of audio players.
* You are to remove headphones or ear buds.
* You are encouraged to work together to solve problems; however, you must complete your own work. **Cheating will result in an F for all involved** in the act even if the person is in another class or previous semester.

**I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, have read and understand the expectations for accounting 1303.**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature of Guardian \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date**

**ACNT 1303 INTRODUCTION TO ACCOUNTING I**

Text:ACNT 1303 Fundamentals of Accounting :  Course 1, 10th Edition, Gilbertson/Lehman/Gentene

ACNT 1303 Online Working Papers Fundamentals of Accounting:  Course 1, 10th

Edition,Gilbertson/Lehman

 ACNT 1303 Red Carpet Events Automated Simulation for Gilbertson/Lehman's Century 21

Accounting: Multicolumn Journal, 10th Edition, or Practice Set out of the Text Book

 **CHAPTER TESTS GRADE**

Chapter 1 \_\_\_\_\_\_\_\_\_

Chapter 2 \_\_\_\_\_\_\_\_\_\_

Chapter 3 \_\_\_\_\_\_\_\_\_\_

Chapter 4 \_\_\_\_\_\_\_\_\_\_

Chapter 5 \_\_\_\_\_\_\_\_\_\_

Chapter 6 \_\_\_\_\_\_\_\_\_\_

Chapter 7 \_\_\_\_\_\_\_\_\_\_

Chapter 8……………………………………………………………………………………………………\_\_\_\_\_\_\_\_\_\_

**CHAPTER TESTS AVERAGE (60%) Total /8 Tests** ………………………………… \_\_\_\_\_\_\_\_\_\_\_\_\_

**FINAL EXAM (10%)**…………………………………………………………………………………… \_\_\_\_\_\_\_\_\_\_\_\_\_

**Application and Mastery Problems**

Ch 1 App. \_\_\_\_\_\_\_\_\_\_ Ch 1 Mast \_\_\_\_\_\_\_\_\_\_\_\_ Ch 2 App \_\_\_\_\_\_\_\_\_\_\_\_ Ch 2 Mast \_\_\_\_\_\_\_\_\_\_\_\_\_

Ch 3 App \_\_\_\_\_\_\_\_\_\_\_ Ch 3 Mast \_\_\_\_\_\_\_\_\_\_\_\_ Ch 4 App \_\_\_\_\_\_\_\_\_\_\_\_ Ch 4 Mast \_\_\_\_\_\_\_\_\_\_\_\_\_

Ch 5 App \_\_\_\_\_\_\_\_\_\_\_ Ch 5 Mast \_\_\_\_\_\_\_\_\_\_\_\_ Ch 6 App \_\_\_\_\_\_\_\_\_\_\_\_ Ch 6 Mast \_\_\_\_\_\_\_\_\_\_\_\_\_

Ch 7 App \_\_\_\_\_\_\_\_\_\_\_ Ch 7 Mast \_\_\_\_\_\_\_\_\_\_\_\_ Ch 8 App \_\_\_\_\_\_\_\_\_\_\_\_ Ch 8 Mast \_\_\_\_\_\_\_\_\_\_\_\_\_

**Total Points / 16 grades \* (20%) \_\_\_\_\_\_\_\_\_\_\_\_**

**Note**: Keep a notebook with **all Application Problems** completed for each chapter. Print them out from the Aplia web site and use them to help study for each exam.

Software: Windows XP and above.

Practice Set or Reinforcement Activity

Students will complete this automated business simulation covering transactions for a merchandising business organized as a sole proprietorship. Students will use the computer to key and process business transactions following the step-by-step instructions that will lead them through the procedures required to complete this simulation. Print out all documents and submit to your instructor with the appropriate audit reports below.

Audit Report 1………………………(20%)\_\_\_\_\_\_\_\_\_\_ Audit Report 3……………………….(20%)\_\_\_\_\_\_\_\_\_\_

Audit Report 2……………………….(20%)\_\_\_\_\_\_\_\_\_\_ Audit Report 4……………………….(20%)\_\_\_\_\_\_\_\_\_\_

Audit Report 5……………………….(20%)\_\_\_\_\_\_\_\_\_\_

 Practice Set Final Average \_\_\_\_\_\_\_\_\_\_\_\_

**SUMMARY**

Chapter Test Average (60%) \_\_\_\_\_\_\_\_\_

Application and Mastery Problems (20%) \_\_\_\_\_\_\_\_\_

Practice Set or Reinforcement Activity (10%) \_\_\_\_\_\_\_\_\_

Final Exam (10%) \_\_\_\_\_\_\_\_\_