

Introduction to Accounting I

Course Number: ACNT 1303 N1

Semester Credit Hours: 3

Prerequisite: None

Semester: Fall 2019

Class Schedule: August 19-December 5

Instructor Information:

Lisa Bowen, Instructor

Lab: Business Computer Technology Building, Lab #19

Telephone: 903.823.3063

E-mail: lisa.bowen@texarkanacollege.edu

Required Textbook:

College Accounting: A Career Approach (with QuickBooks Accountant 2018), , 13th Edition plus CengageNOWv2 for Scott's College Accounting with MindTap with loose-leaf text available for rent: A Career Approach, Cathy J. Scott, Cengage Learning ISBN: 978-1-337-39524-3

Course Description:

A study of accounting for merchandising, notes payable, notes receivable and equipment, and valuation of inventories in a manual and computerized environment.

Study Learning Outcomes for the Course:

Define accounting terminology; analyze and record business transactions for a merchandising operation in a manual and computerized environment; calculate interest; apply valuation methods for receivables and payables; utilize various inventory and depreciation methods; and identify internal control procedures for inventory, receivables, and payables.

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. Discussion is encouraged as is student-procured outside material relevant to topics being covered.
- **Assignments:** End of chapter activities and online activities will be assigned to reinforce material in the text.
- **Tests:** Six chapter tests will be given. These tests measure your ability to carry out the tasks learned in each chapter.

General Information

ABSENTEE POLICY

Texarkana College's absentee policy allows instructors to withdraw a student from a course due to excessive absences. 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. It is the student's responsibility to check the syllabus for each instructor's tardy policy.

Faculty members **are not** obligated to provide opportunities for students to make-up missed assignments and tests as a result of a student's absence from class. The institution is not required to take attendance with the exception of workforce/vocational areas, where certification requirements require taking attendance. However, experience demonstrates that regular attendance enhances academic success. As such, students are expected to attend each meeting of their registered courses.

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.

Excused Absences

A student's absence due to school trips and/or school business will not be counted against a student's allowable number of absences. Military duty and absences for Holy Days (FBD LEGAL) are covered in a separate section of the catalog and the student handbook. These are the only excused absences that are considered by Texarkana College. Responsibility for work missed for any absence is placed on the student. Instructors are required to allow students to make up work missed if the absence is due to military duty or religious holy days when students follow the correct notification procedures. Instructors are not required to allow students to make up work for absences due to other reasons. Make-up policies are listed in each individual instructor's syllabus.

Maximum Allowable Absences

After official registration, the following number of unexcused absences will be the maximum allowable before a student **may** be dropped from the class. Mandated program certification requirements detailed for certain programs regarding the maximum allowable unexcused absences takes precedence over the following information.

CLASS SCHEDULES

DAY CLASSES:

Monday-Friday, 9:00am-3:00pm (5 days per week)

NIGHT CLASSES:

Monday-Thursday, 5:30pm-9:00pm (4 days per week)

The instructor **may** withdraw a student from a course if absences exceed five (5) up until the published last day for Students to drop. Absences that exceed this number after the drop day may result in the student receiving an “**F**” in the program for that semester.

Three tardies count as one absence.

You are considered tardy from the designated class start time through the first 15 minutes of class. After that, you will be counted absent.

Make-up Policy

The student is responsible for work missed because of illness, school business, religious holidays, military service or other circumstances.

Late Work: Unless due to an excused absence, for each day an assignment or test is late, **you will lower its grade a full letter.** Extensions may be granted in advance of the due date with reasonable cause. Exceptions may be made on an individual basis in cases of emergency. Unless you speak to the instructor **before** the assignment is due and an understanding is reached, the assignment is late.

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. Proved 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. You are to refrain from surfing the Web or accessing any social network sites during class, unless directed by your instructor. 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.

Additional Classroom Policies

Students are not allowed to bring food or drinks into the classroom, lab, or the Testing Center. The cost of damage to computer equipment and furniture can be significant due to a minor mishap.

The viewing of pornography is prohibited and will result in being dropped from class with the grade of "F" and disciplinary action will be taken. The use of student e-mail for obscene or pornographic purposes is prohibited. Any form of harassment will result in dismissal from class with the grade of "F" and disciplinary action will be taken. The Computer Lab is under surveillance.

Disability Act Statement:

Texarkana College complies with all provisions of the Americans with Disabilities Act and makes reasonable accommodations upon request. Please contact Tonja Blasé at 903.823.3349, or go by the Advising, Recruitment and Student Retention Department for personal assistance.

If you have an accommodation letter from their office indicating that you have a disability which requires academic accommodations, please present it to the instructor immediately so that they necessary accommodations can be made.

Financial Aid

Attention! Dropping this class may affect your funding in a negative way! You could owe money to the college and/or federal government. Please check with the Financial Aid office before making a decision.

Student E-mail

Texarkana College uses a Texarkana College created and maintained email account for every student. This email account is used for official correspondence, communication to and from faculty and staff, and may be the only email recognized by faculty, staff and administrators. Student emails are firstinitial.lastname and last four digits of ID#.

Example: j.lee5678@texarkanacollege.edu

Student Assessment & Grading Scale

Percentage	From	Final Grade	Average
60%	Assignments	A	90-100
40%	Tests	B	80-89
		C	70-79
		D	60-69
		F	50-59

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Course Guide

Assignment	Grade
Chapter 1: Asset, Liability, Owner's Equity, Revenue, and Expense Accounts	
Chapter 1 Test	
Chapter 2: T Accounts, Debits and Credits, Trial Balance, and Financial Statements	
Chapter 2 Test	
Chapter 3: The General Journal and the General Ledger	
Chapter 3 Test	
Chapter 4: Adjusting Entries and the Worksheet	
Chapter 4 Test	
Chapter 5: Closing Entries and the Post-Closing Trial Balance	
Chapter 5 Test	
Chapter 6: Bank Accounts, Cash Funds, and Internal Controls	
Chapter 6 Test	
Average	

Chapter Assignments _____ X 60% _____

Chapter Test _____ X 40% _____

Final Grade _____

Student _____ ID# _____