

COURSE SYLLABUS

CLARENDON COLLEGE

Division of Business and Technology

Course Name: ACNT 1403 & ACNT 1403L (Lab), Introduction to Accounting I

Credit Hours: 4

Location & Time: ACNT 1403.221 (Lecture), Pampa Center MKBC 105, T 2:30-5:20PM
ACNT 1403.221L (Lab), Pampa Center MKBC 105, R 2:30-5:20PM

Instructor: Dr. Robert H. Taylor
Asst. Professor of Accounting & Economics
Business Administration Coordinator

Office Hours: Main Campus: ADMN 204, MW 9:00-11:00AM & TR 9:30-10:30AM
Pampa Center: MKBC 206C, MW 4:30-5:00 & 6:30-7:00PM, TR 2:00-2:30 & 7:00-7:30PM

Phone: Main Campus: 806-874-3571, Ext. 129
Pampa Center: 806-665-8801, Ext. 2020

Email: robert.taylor@clarendoncollege.edu

Course Description:

Instruction and practice in bookkeeping in its' simplest form is presented, emphasizing form procedures. Areas covered include journalizing and posting, special journals, and financial statements, and completing the bookkeeping cycle.

Statement of Purpose:

This course partially satisfies the requirements for the Office Technology certificate.

Required Instructional Materials:

Textbook, Working Papers, & Simulation:

Fundamentals of Accounting: Course 1, 9th Edition, Gilbertson and Lehman, Southwestern Publishing Co., 2009
ISBN-13: 978-0-538-44826-0.

Working Papers for Chapters 1-16, ISBN-13: 978-0-538-44708-9.

Rico Sanchez, Disc Jockey, Manual Simulation, ISBN-13: 978-0-538-44717-1.

Other Relevant Materials:

Students need to bring notepaper, pens or pencils, textbook, and a calculator to each class. Students may not use cell phones in place of a calculator, and they may not borrow a calculator from another student during an exam. Students also need to bring a Scantron and pencil to class on exam days. Some or all of the homework assignments, supplemental reading and sample problems, chapter quizzes, and exams may be conducted through WebCT at the professor's discretion. This will require the student to have access to a computer with a stable internet connection, an internet browser, Microsoft Word, Microsoft PowerPoint, Microsoft Excel, and Adobe Reader. Students may access the CAMS Student Portal at <http://student.clarendoncollege.edu/login.asp> and WebCT at http://www.clarendoncollege.edu/students/academics/distance_education.php.

Student Requirements

Students are responsible for completing any assigned reading or activities/homework by the due date given either in the syllabus or in class. No late assignments will be accepted and no make-up exams will be given. Students should also be in class and ready to begin on time with all materials required for that class. The key to your success in this class is attending each lecture with a positive attitude and being prepared for that day's lesson. Note that this class

includes a 3-hour lecture component and a 3-hour lab component. Students are required to attend both components each week.

Any technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer with broadband internet connection and state-of-the-art security as well as an office suite with a word processor and spread sheet program. All electronic submissions will be either in MS Word (.doc) or MS Excel (.xls) format. The student is responsible for all technological problems not related to Clarendon College, including but not limited to equipment failures, power outages, and internet breakdowns. Furthermore, students are responsible for all necessary technical and operational skills for completing this course, and for being familiar with WebCT (Clarendon College's Online Learning System) and the CAMS Student Portal both in a general sense and in a specific sense as pertaining to this course and any materials stored within.

The professor is not responsible for any technical matters related to WebCT or the CAMS Student Portal other than those specific to this course. Students must contact Clarendon College's IT department or Student Services if they have problems accessing and/or using WebCT, CAMS Student Portal, or the Clarendon College website and the professor for problems with the specific course and its content only.

Methods of Instruction

A combination of lectures, PowerPoint presentations, outside assigned readings, discussions, and video presentations may be used in this course. Material may also be made available through WebCT and the CAMS Student Portal, and any or all assignments, quizzes, and exams may be conducted through WebCT or the CAMS Student Portal at the professor's discretion.

Course Objectives:

The student will be able to:

1. Journalize transactions in a combination journal for a merchandising business.
2. Post to general and subsidiary ledgers.
3. Prepare worksheets with adjustments
4. Prepare financial statements.
5. Journalize and post adjusting, closing and reversing entries.
6. Complete the accounting cycle in its simplest form.
7. Complete simulation practice set meeting instructional standards.

Grading Policies:

The final, reported grades for the lecture and lab components will be the same, and will be calculated as follows:

Working Papers	12.5%
Chapter Quizzes	12.5%
Practice Set	15.0%
Exam 1	30.0%
Exam 2	<u>30.0%</u>
Total	100.0%

The final semester grades will be figured as set in the current catalog:

90 to 100% = A 80 to 89% = B 70 to 79% = C 60 to 69% = D Below 59% = F

The grading policies for this course are subject to change at the professor's discretion. A student's final grade will be made available through the CAMS Student Portal at Clarendon College's website.

Classroom Policies:

1. **Exams:** Exam dates given in the schedule attached to this syllabus are be subject to change. THERE WILL BE NO MAKEUP EXAMS GIVEN IN THIS CLASS. If a student will be absent during an exam for any reason, it is the students responsibility to contact the professor and make arrangements to take the exam prior to the absence. Failure to take an exam at the appointed time will result in the student receiving a grade of zero on the missed exam. The only exceptions to this rule will be a genuine, documented

emergency, in which case the exam is to be made up during the next class period the student returns to school with the professor's approval.

2. **Final Exams:** Students must take a final exam for each of their academic courses. The schedule of final exams times is published at the beginning of the semester and is available on the Clarendon College website. Do not make plans to leave school before your scheduled final exam. I will not give any early finals except in extreme emergencies after students have provided documentation of said emergency.
3. **Assignments:** No late or makeup assignments will be accepted in this class. If an assignment is not turned in when due, the student will receive a grade of zero on that assignment. If a student will be absent on the day an assignment is due, then it is the student's responsibility to make arrangements with the professor to submit the assignment early. The only exception to this rule will be a genuine, documented emergency, in which case the assignment is to be turned in the next class period the student returns to school with the professor's approval.
4. **Attendance:** Attendance in this class is mandatory. Roll will be taken (either officially or unofficially) at the beginning of every class period. A student with more than three un-excused absences may have their final grade reduced by one letter grade.
5. **Scholastic Honesty:** I adhere to a strict policy regarding academic honesty. Anyone who is dishonest in any way will receive a zero on that assignment or exam with no opportunity to make up the zero and may be dropped from the course with a grade of "F." That student, if allowed to remain in the course, will not be allowed to receive any extra credit points or bonus points from the time of the infraction through the remainder of the course. A second act of dishonesty will result in a grade of "F" being given as the final course grade. Students who commit an act of academic dishonesty will not be allowed to withdraw from the course with a "W." Note that dishonest behavior includes plagiarism, any form of cheating on an exam, or the act of copying someone else's work as well as allowing someone to copy your work (both students are equally guilty and will be equally punished). Any student caught plagiarizing or cheating on any assignment or exam will receive a grade of zero on that assignment or exam, and will possibly face disciplinary action, including possible expulsion, through the school.
6. **Electronic Communication/Entertainment Devices:** The use of cell phones, iPods, or other electronic communication or entertainment devices is strictly prohibited during class time. If a student is caught using one of these devices during class time, he/she will be asked to leave the class for the remainder of the class that day. **AT NO TIME DURING AN EXAM IS ONE OF THESE DEVICES TO BE OUT. ANY STUDENT FOUND TO HAVE A CELL PHONE OR OTHER ELECTRONIC DEVICE OTHER THAN AN APPROVED CALCULATOR OUT DURING AN EXAM WILL RECEIVE A ZERO ON THAT EXAM.** Cell phones should be turned off or the ringer set to silent/vibrate prior to the start of the class to avoid interrupting the class. If a student needs to take a call during class, they are to excuse themselves and step out of the classroom before taking the call.
7. **Withdrawal:** If a student decides that they are unable to complete this course or that it will be impossible to complete the course with a passing grade, they may drop the course and receive a "W" on their transcript instead as long as they drop the class by the final drop date as published in the Clarendon College calendar. Withdrawal from a course is a formal procedure that the student must initiate. If the student does not go through the formal withdrawal procedure, then he/she will receive a final grade in the course based on the actual work completed. A student is permitted to drop a course if he/she obtains an official drop slip from the registrar's office and has the instructor sign the slip before the 12th class week during a regular long semester, or on or before the last day to drop a class of a term as designated in the college calendar. **Remember, a student is only allowed to drop the same class twice before he/she will be charged up to triple the tuition amount for taking the class a third time or more. Furthermore, beginning with the Fall 2007 semester, students in Texas may only drop a total of 6 courses throughout their entire undergraduate career. After the 6, he/she will no longer be able to withdraw from any classes.** If the student thinks they need to drop this course, please talk with the professor about it first. It is possible that there is something the student can do to still complete the course with a passing grade. Students should not harm their chances for a passing grade in the course by not attending labs or taking exams before discussing their situation with their professor.
8. **Student Behavior:** Students are expected to be considerate of their fellow classmates' desire to learn. Therefore, all students will refrain from disrupting the class in any way. Specifically, students will refrain from talking to one another during lectures and engaging in any other activity that diminishes the quality of the learning environment. Any student(s) disrupting class will be asked to leave the class and not return for

the remainder of that class period. Students that habitually disrupt class may also face additional disciplinary action up to and including withdrawal from the course at the professor's discretion.

Classroom Conduct & Academic Dishonesty: Failure to comply with lawful direction of a classroom instructor is a disruption for all students enrolled in the class. Cheating violations include, but are not limited to: (1) obtaining an examination, classroom activity, or laboratory exercise by stealing or collusion; (2) discovering the content of an examination, classroom activity, laboratory exercise, or homework assignment before it is given; (3) using an unauthorized source of information during an examination, classroom activity, laboratory exercise, or homework assignment; (4) entering an office or building to obtain unfair advantage; (5) taking an examination for another person; (6) completing a classroom activity, laboratory exercise, homework assignment, or research paper for another person; (7) altering grade records; (8) using any unauthorized form of electronic communication device during an examination, classroom activity, or laboratory exercise; (9) Plagiarism. Plagiarism is the using, stating, offering, or reporting as one's own, an idea, expression, or production of another person without proper credit.

Disciplinary actions for cheating in a course are at the discretion of the individual instructor. The instructor of that course will file a report with the Dean of Students and the Dean of Instruction when a student is caught cheating in the course, whether it be a workforce or academic course. The report shall include the course, instructor, student's name, and the type of cheating involved.

Students who are reported as cheating to the Dean of Students more than once shall be disciplined by the Dean. The Dean will notify all involved parties within fourteen days of any action taken.

American with Disabilities Act Statement:

Clarendon College provides reasonable accommodations for persons with temporary or permanent disabilities. Should you require special accommodations, notify the Office of Student Services (806-874-3571 or 800-687-9737). We will work with you to make whatever accommodations we need to make.

Withdrawal from College:

When a student finds it necessary to withdraw from school before the end of the semester, he or she should obtain a withdrawal form from the Office of Student Services. Students may also withdraw from the college by sending a written request for such action to the Registrar's Office. The request must include the student's signature, the student's current address, social security number and course information details. Students who withdraw after the census date for the semester and on or before the end of the 12th week of a long semester, or on or before the last day to drop a class of a term as designated in the college calendar will be assigned a grade of "W."

Course Topics:

Part 1: Accounting for a Service Business Organized as a Proprietorship

Chapter 1: Changes that Affect the Accounting Equation

Chapter 2: Analyzing Transactions

Chapter 3: Journalizing Transactions

Chapter 4: Posting to a General Ledger

Chapter 5: Cash Control systems

Chapter 6: Work Sheet for a Service Business

Chapter 7: Financial Statements for a Proprietorship

Chapter 8: Adjusting & Closing Entries

Part 2: Accounting for a Merchandising Business Organized as a Corporation

Chapter 9: Journalizing Payments & Cash Purchases

Chapter 10: Journalizing Sales & Cash Receipts Using Special Journals

Chapter 11: Posting to General & Subsidiary Ledgers

Chapter 12: Preparing Payroll Records

Chapter 13: Payroll Accounting, Taxes, & Reports

Chapter 14: Distributing Dividends and Preparing a Work Sheet for a Merchandising Business

Chapter 15: Financial Statements for a Corporation

Chapter 16: Recording Adjusting & Closing Entries for a Corporation

Tentative Course Schedule/Outline: (Subject to change)

Week of	8/31	Introduction & Chapter 1
Week of	9/5	Chapters 1 & 2
Week of	9/12	Chapters 2 & 3
Week of	9/19	Chapters 3 & 4
Week of	9/26	Chapters 5 & 6
Week of	10/3	Chapters 6 & 7
Week of	10/10	Chapters 7 & 8
Week of	10/17	Chapter 8 & Exam 1
Week of	10/24	Chapters 9 & 10
Week of	10/31	Chapters 10, 11, & 12
Week of	11/7	Chapters 12 & 13
Week of	11/14	Chapters 13 & 14
Week of	11/21	Chapter 14
Week of	11/28	Chapter 15
Week of	12/5	Chapter 16
		Simulation due on 12/6
		Working Papers Due on 12/6
Week of	12/12	Finals Week
		Exam 2 4:00 PM 12/13/11

Revised September 1, 2011

I, _____ hereby acknowledge that I have received, read, understand, and agree to follow the syllabus and its policies for Dr. Taylor's Introduction to Accounting I (ACNT 1403) class offered during the Fall 2011 semester. Furthermore, I acknowledge that I have been given a physical copy of the Syllabus to keep and use as a reference.

Name(signature): _____ Date: _____

Email address: _____

Phone Number: _____

Course & Section: _____