

HOUSTON COMMUNITY COLLEGE

SYLLABUS – ACNT 1303 - CRN 57676- MINI Fall 2011

Introduction To Accounting

**West Loop Campus – Room C002 from 12/19/2011 to
01/06/2012, meeting Monday, Tuesday, Wednesday,
Thursday, & Friday 09:00 AM– 12:00 PM**

Instructor Information:

Instructor:	Atef Abuelaish
Office Location:	Southwest college
Office Hours:	Use Cell Phone To Contact Me
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Office Location and Hours

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received an unaccepted grade to you, before asking for my assistance. Your preference in my class is very important to me. I am available to hear your concerns and just to discuss course topics. Feel free to call me 24/7.

Course Description: Throughout the course you will learn what is called the language of business. Examples of accounting terms are net, gross, yield, valuation, accrued, deferred, etc. have meaning and been used in our society by different people. Accounting is the process of analyzing, classifying, recording, summarizing, and interpreting business transactions in financial or monetary terms.

Course Goals: As you acquire knowledge of accounting, you will gain an understanding of the way business operate and the reasoning involved in making business decisions.

End-of-Course Outcomes: you will gain an understanding of the way business operate and the reasoning involved in making business decisions.

You will learn how the accounting system operates from booking, recording, to prepare the financial statements.

SCANS – Secretary’s Commission for Achieving Necessary Skills:

Detailed SCANS information on this course is available from your instructor. For additional information about SCANS, go to:

wdr.doleta.gov/SCANS/teaching

SCANS – Secretary’s Commission for Achieving Necessary Skills

The Secretary’s Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call workplace know-how defines effective job performance today. This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace contexts in which they are applied.

Workplace Competencies	Foundation Skills
<p>Resources: allocating time, money, materials, space, staff</p> <p>Interpersonal Skills: working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p>Information: acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p>Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p>Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p>	<p>Basic Skills: reading, writing, arithmetic and mathematics, speaking and listening</p> <p>Thinking Skills: thinking creatively, making decisions, solving problems, seeing things in the minds eye, knowing how to learn, and reasoning</p> <p>Personal Qualities: individual responsibility, self-esteem, sociability, self-management and integrity</p>

SCANS workplace competencies and foundation skills have been integrated into Federal Income Tax for Partnerships & Corporations, and are exhibited in the SCANS schedule.

Instructional Methods:

ACNT 1303- There are a number of career opportunities in accounting in every industry. “The Bureau of Labor Statistics *Occupational Outlook Handbook* estimates that employment is expected to grow faster than average for accountants, bookkeepers, clerks, and auditors. “ College Accounting – 10e edition.

As instructor, I want my students to be successful. I feel that it is my responsibility to provide you with knowledge concerning the field of accounting, modeling good accounting concepts , and organizing and monitoring the field experience that allows you to connect the information that you learn in this course to the real world of accounting field.

As student wanting to learn about the field of accounting, it is your responsibility to read the textbook, submit assignments on the due date, study for the exams, participate in classroom activities, attend class, and enjoy yourself while experiencing the real world of accounting.

I believe that engaging the students in the learning is essential for teaching to be effective, you will spend the majority of class time involved in collaborative activities.

You will be involved in discussion with your classmates and your instructor. As you will want to contribute to these discussions, you will need to come to class prepared to discuss, analyze and evaluate information from your text and other assigned readings.

Assignment Schedule:

An assignment schedule is attached to this syllabus. This schedule will be followed throughout this course. Any modifications to this schedule will be announced in class.

ASSIGNMENT SCHEDULE

ACNT 1303 – Introduction To Accounting

Meet NO.	Dates	Chapter	Topic	Homework Assignment
1	12/19	1	Asset, Liability, Owner's Equity, Revenue, And Expense Accounts.	Exercises <u>1-2 & 1-8</u> <u>Pages 33 - 35</u>
2	12/20	2	T Accounts, Debits And Credits, Trial Balance, And Financial Statements.	Exercises <u>2-3 & 2-7</u> <u>Pages 68 - 71</u>
3	12/21	3	The General Journal And The General Ledger.	Exercises <u>3-2 & 3-8</u> <u>Pages 113 - 115</u>
4	12/22	4	Adjusting Entries And The Work Sheet. <u>Quiz # 01 CH. 1-3</u>	Exercises <u>4-1 & 4-5</u> <u>Pages 162 - 166</u>
5	12/23	5	Closing Entries And The Post-Closing Trial Balance.	Exercises <u>5-2 & 5-8</u> <u>Pages 196 - 199</u>
6	12/26	6	Bank Accounts And Cash Funds.	Exercises <u>6-3 & 6-7</u> <u>Pages 245 - 247</u>
7	12/27	7	Employee Earnings And Deductions.	Exercises <u>7-2 & 7-8</u> <u>Pages 277 - 279</u>
8	12/28	8	Employer Taxes, Payments, And Reports.	Exercises <u>8-3 & 8-5</u> <u>Pages 316 – 319</u>

9	12/29		<u>MID TERM EXAM CH 1 - 6</u>	<u>Turn in Home work</u> <u>Assignments # 1,</u> <u>chapters 1 - 6</u>
10	12/30	9	Sales And Purchases.	Exercises <u>9-1 & 9-9</u> <u>Pages 363 - 368</u>
11	01/02	10	Cash Receipts And Cash Payments.	Exercises <u>10-1 & 10-7</u> <u>Pages 421 - 424</u>
12	01/03	11	Work Sheet And Adjusting Entries. <u>Quiz # 02 CH. 7-9</u>	Exercises <u>11-2 & 11-6</u> <u>Pages 476 - 478</u>
13	01/04	12	Financial Statements, Closing Entries, And Reversing Entries.	Exercises <u>12-3 & 12-5</u> <u>Pages 518 - 521</u>
14	01/05		General Review.	
15	01/06	Final	<u>Final Exam</u> <u>CHAPTERS 1 - 12</u>	<u>Turn in Home work</u> <u>Assignments # 2,</u> <u>chapters 7 - 12</u>

Instructor Website:

From the HCCS homepage, choose Southwest College, choose “The Learning Web,” choose Faculty, type in your instructor’s name. Your instructor will have a copy of the syllabus and other pertinent information for you.

Examinations:

1. There are no make-up exams.
2. There are one exam (mid term) in addition to the final exam.
3. In order for the student to score “A” grade, has to fulfill all testing requirements.

Mid term Exam

five questions covering chapters 1 To 6.

FINAL EXAM

five questions covering chapters 1 To 12.

Questions will include knowledge and comprehension questions, mostly from chapter questions review, textbook examples discussed in the classroom.

Evaluation Requirements:

MID TERM EXAM	100 points
Homework 30 Questions	100 points
2 Quizzes, 3 Q. each	100 points
Final Exam	100 points
Total	400 points

Grading Scale:

90 - 100% =	A	(358 to 400 points)
80 - 89% =	B	(318 to 357 points)
70 - 79% =	C	(278 to 317 points)
60 - 69% =	D	(238 to 277 points)
BELOW 60%=	F	(0 to 237 points)

Textbook and Related Material (Required):

Text: Cengage Learning <i>Edition 10e</i> by McQuaig, Bille, and Nobles,
CENGAGE Learning, 10e. ISBN-13: 978-1-111-63431-5. ISBN-10: 1-111-63431-9.

Evaluation and Requirements:

Students are expected to read all assigned chapters, complete and submit all assignments on due date, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed before.

Students with Disabilities:

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Academic Honesty:

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated against a student accused of scholastic dishonesty. "Scholarly dishonesty" includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- Copying from another students' test paper;
- Using materials not authorized by the person giving the test;
- Collaborating with another student during a test without authorization;
- Knowingly using, buying, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administrated;
- Bribing another person to obtain a test that is so is administrated.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

Collusion mean the unauthorized collaboration with another person in preparing written work offered for credit. Possible punishments for academic dishonesty may include a financial aid, job placement, est. – to stay in class and improve your academic performance.

Class Attendance:

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences. A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence.

Drops and Withdrawals:

It is the responsibility of each student to officially drop or withdraw from a course. Failure to officially withdraw may result in the student receiving a grade of F in the course. Procedures for withdrawing from a class are found in the Student Handbook.

International Students: Receiving a W in a course may affect the status of your student visa. Once a W is given for the course, it will not be changed to an F because of visa considerations.

New Policy: Students who repeat a course three or more times will face significant tuition/fee increases at HCC and other Texas public colleges and universities. Please seek tutoring or other assistance prior to considering course withdrawal.

Incompletes:

The grade of “I” (incomplete) is conditional and at the discretion of each instructor. If you receive an “I,” you must arrange with your instructor to complete the course work by the end of the following term (excluding summer). After the deadline, the “I” becomes an “F.”

HCCS Website:

Our website is: www.hccs.edu

Tutoring/Lab Hours:

This will be posted in The Learning Web during the second week of the semester.