Houston Community College

ACNT 1303 - Introduction to Accounting

CRN # 80732 (second start)

Spring 2014

**SYLLABUS**

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| Meeting times: | Friday | 9:00 AM. to 1:00 PM. |
|  |  |  |
| Meeting room: | Stafford campus (Learning Hub) – Room  |

**Course Description:**

This course covers analyzing, classifying, and recording transactions in a manual and computerized environment. Emphases are placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. Coverage also includes the fundamental principles of double-entry bookkeeping, financial statements, trial balances, worksheets, special journals, adjusting entries and closing entries.

**Course Goals:**

The primary purpose of this course is to provide a hands-on approach to the study of accounting. Both manual and computerized accounting practices are studied.

**Instructor Information:**

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| --- | --- |
| Instructor: | Nataliya Repina |
| Phone #: | 281-398-8353 |
| Email: | nataliya.repina@hccs.edu |
| Office Hours: | by appointment |

**Textbook and Related Material (Required):**

John Wild, Vernon Richardson, Ken Shaw, *College Accounting with ConnectPlus*, Publisher: McGraw-Hill, 2011. ISBN-13: 978-0-07-761691-5; ISBN-10: 0-07-761691-X.

<http://www.mhprofessional.com/mhhe_product.php?isbn=0077616928&cat=108>

**Practice Set**: A computerized practice problem using Peachtree accounting software is required. See your instructor for more details.

**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 below.

**Students with Disabilities (ADA)**

Services to Students with Disabilities

Students who require reasonable accommodations for disabilities are encouraged to report to Dr.Becky Hauri at 713-718-7910 to make necessary arrangements. Faculty is only authorized to provide accommodations by the Disability Support Service Office.

For DE Students: ADA

Students who are requesting special testing accommodations must first contact the appropriate (most convenient) DSS office for assistance:

Disability Support Services Offices:

System: 713-718-5165

Central: 713-718-6164 – also for Deaf and Hard of Hearing Services and Students Outside of the HCC District service areas.

Northwest: 713-718-5422

Northeast: 713-718-8420

Southeast: 713-718-7218

Southwest: 713-718-7909

After student accommodation letters have been approved by the DSS office and submitted to DE Counseling for processing, students will receive an email confirmation informing them of the Instructional Support Specialist assigned to their professor.

**Academic Honesty:**

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student’s individual achievements and also for ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University’s Policy on Academic Honesty, found in the catalog. What that means is: If you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. “Scholastic 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, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
* Bribing another person to obtain a test that is to be administered.

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 grade of 0 of F in the particular assignment, failure in the course, and/or recommendation for probation or dismissal from the College System. (See the Student Handbook)

**Class Attendance:**

It is important that you come to class! Attending class regularly is the best way to succeed in this class. Research has shown that the single most important factor in student success is attendance. Simply put, going to class greatly increases your ability to succeed. You are expected to attend all lecture and labs regularly. You are responsible for materials covered during your absences. Class attendance is checked daily. Although it is your responsibility to drop a course for nonattendance, the instructor has the authority to drop you for excessive absences.

If you are not attending class, you are not learning the information. As the information that is discussed in class is important for your career, students may be dropped from a course after accumulating absences in excess of 12.5% hours of instruction. The six hours of class time would include any total classes missed or for excessive tardiness or leaving class early.

You may decide NOT to come to class for whatever reason. As an adult making the decision not to attend, you do not have to notify the instructor prior to missing a class. However, if this happens too many times, you may suddenly find that you have “lost” the class.

Poor attendance records tend to correlate with poor grades. If you miss any class, including the first week, you are responsible for all material missed. It is a good idea to find a friend or a buddy in class who would be willing to share class notes or discussion or be able to hand in paper if you unavoidably miss a class.

Class attendance equals class success.

**Withdrawal deadline**
If you feel that you cannot complete this course, you will need to withdraw from the course prior to the final date of withdrawal. Before, you withdraw from your course; please take the time to meet with the instructor to discuss why you feel it is necessary to do so. The instructor may be able to provide you with suggestions that would enable you to complete the course. Your success is very important. Beginning in fall 2007, the Texas Legislature passed a law limiting first time entering freshmen to no more than **SIX** total course withdrawals **throughout** their educational career in obtaining a certificate and/or degree.

To help students avoid having to drop/withdraw from any class, HCC has instituted an Early Alert process by which your professor *may* “alert” you and HCC counselors that you might fail a class because of excessive absences and/or poor academic performance. It is your responsibility to visit with your professor or a counselor to learn about what, if any, HCC interventions might be available to assist you – online tutoring, child care, financial aid, job placement, etc. – to stay in class and improve your academic performance.

If you plan on withdrawing from your class, you **MUST** contact a HCC counselor or your professor prior to withdrawing (dropping) the class for approval and this must be done **PRIOR** to the withdrawal deadline to receive a “W” on your transcript. \*\*Final withdrawal deadlines vary each semester and/or depending on class length, please visit the online registration calendars, HCC schedule of classes and catalog, any HCC Registration Office, or any HCC counselor to determine class withdrawal deadlines. ***Remember to allow a 24-hour response time when communicating via email and/or telephone with a professor and/or counselor. Do not submit a request to discuss withdrawal options less than a day before the deadline.***  If you do not withdraw before the deadline, you will receive the grade that you are making in the class as your final grade. Procedures for withdrawing from a class are found in the Student Handbook.

**Instructor cannot drop a student from the class after the drop date, April 17, 2014.**

**Repeat Course Fee**The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

**HCC Student Services Information**

Link: <http://www.hccs.edu/hcc/System%20Home/Departments/Student_Handbook/student_policies.pdf>

**Evaluation Requirements:**

Sectional Exams (best 2 out of 3) 220 points

Final examination 150 points

*Peachtree* Project-Practice Set 40 points

Homework 30 points

Total 440 points

**HCC Grading Scale:**

90-100% = A = (394 to 440 points)

80-89% = B = (350 to 393 points)

70-79% = C = (306 to 349 points)

60-69% = D = (262 to 305 points)

BELOW 60% = F = (0 to 261 points)

**Examinations:**

There will be a total of three sectional examinations (there will be no make-up examinations). The two highest grades received on these exams will be used to compute the student’s final grade for the course. The lowest score will be dropped. If a student missed an exam, that becomes the dropped exam. However, you may make special arrangements with me to take an exam early.

**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](http://www.hccs.edu)

**Tutoring/Lab Hours:**

This will be posted in The Learning Web during the second week of the semester, or see your instructor for locations, days and times.

**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.

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

**SCANS** workplace competencies and foundation skills have been integrated into Introduction to Accounting, and are exhibited in the SCANS schedule.

**Assignment schedule**

**ACNT 1303 (Second Start) – Introduction to Accounting 1**

**Spring 2014**

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| --- | --- | --- | --- |
| **Date** | **Chapter** | **Topic**  | **Homework Assignment** |
| 14 February |  | Introduction to Class |  |
| 1 | Introduction to Accounting | Exercise 1, 2Problem 1-1A, 1-2A |
| 21 February | 2 | Accounting for Business Transactions | Ex. 1, 2, 3, 4Pr. 2-1A, 2-2A |
| 3 | Applying Double-Entry Accounting | Ex. 1, 2, 3, 4 Pr. 3-1A, 3-2A |
| 28 February | 4 | Preparing the General Journal and General Ledger | Ex. 1, 2, 3, 4Pr. 4-1A, 4-2A |
|  |  | Review for Exam #1 |  |
| **7 March**  |  | **Exam #1 (Chapters 1-4)** | **Homework due** |
| 21 March | 5 | Adjusting Accounts and Preparing Financial Statements | Ex. 2, 3, 4Pr. 5-1A |
| 6 | Closing Process and Financial Statements | Ex. 1, 3, 4Pr. 6-1A, 6-2A |
| 28 March | 8 | Cash and Controls  | Ex. 4, 5Pr. 8-2A, 8-3A |
| 9 | Employee Earnings, Deductions, and Payroll | Ex. 1, 2, 3, 7Pr. 9-1A, 9-2A |
|  | Review for Exam #2 |  |
| **4 April** |  | **Exam # 2 (Chapters 5,6,8,9)** | **Homework due** |
| 11 April | 10 | Employer Payroll Tax Reporting | Ex. 1, 2, 3, 4Pr. 10-1A, 10-2A |
|  | *Computer Lab* | *Peachtree assignment* |
| 25 April | 11 | Merchandise Sales and Accounts Receivable  | Ex. 1, 2, 3, 4Pr. 11-1A, 11-2A |
| 12 | Merchandise Purchases and Accounts Payable  | Ex. 1, 2, 3, 4Pr. 12-1A, 12-2A |
| **2 May** |  | **Exam #3 (Chapters 10-12) Review for Final**  | **Homework due Peachtree project is due** |
| **9 May** |  | **Final Exam (Chapters 1-6, 8-12)** | **From 9 AM to 11 AM** |
|  |  |  |  |

March 10-16 – Office Closed – Spring Break

April 17 - Last day for Administrative /Student Withdrawals- 4:30PM

April 18 – 20 - Office Closed –Spring Holiday

May 16 - Grades Available to Students