  
Houston Community College  
**Accounting – South West**

**HCCS-Accounting Program Coordinator: Dr. Marina Grau**

**ACNT 1303 - Introduction to Accounting**

CRN 34495 – Fall 2017

**SYLLABUS**

|  |  |  |
| --- | --- | --- |
| Meeting times: | Monday & Wednesday | 2:00 P.M. to 3:50 P.M. |
| Meeting room: | West Loop - Room # C131 | |

**Instructor Information:**

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| --- | --- |
| Instructor: | Nataliya Repina |
| Phone #: | 281-398-8353 |
| Email: | [nataliya.repina@hccs.edu](mailto:nataliya.repina@hccs.edu) |
| Office Hours: | By appointment. |

**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.

**Practice Set:**

A computerized practice problem using accounting software is required. See your instructor for more details.

**Textbook-Instructional Materials:**

The required textbook for this course is College Accounting A Contemporary Approach with **Connect**, Haddock Price Farina 4th Edition ISBN 9781260255157. You will also be required to complete a variety of assignments that will be delivered via **McGraw-Hill Connect**, an innovative online learning system proven to help students achieve greater success.

While there are many purchase options, the best bargain for obtaining everything you will need to be successful in this course may be found in the value-added bundle available in the campus bookstore or ordered directly from McGraw-Hill.

Once you have purchased your materials from the bookstore or if you are ready to purchase access directly online from Mc Graw Hill (see below), go to the appropriate registrationpage for your section listed below:

<http://connect.mheducation.com/class/n-repina-crn-34495-fall-2017-2nd-start-mowe>

To register, confirm that you are on the appropriate page by reviewing the course and section information listed on the site. If the course and section information listed is correct, click on the “Register Now” button, and follow the instructions on the site to complete your registration. You will register with the Connect Plus code or temporally register with the grace (free) trial period that normally is 14 days.

The McGraw Hill Connect system allows you to register without immediately paying. You do have a 14 calendar day period before you have to pay but do not pass that grace period of paying as your account will expire and you will not have access to Connect. The grace period is a courtesy offered by McGraw at our request but all students are required to pay. If you pay and then withdraw or drop Connect will honor your registration for a certain number of days normally where you can take the course again the next semester.   
  
There is no reason to delay registering. There is also no reason to get behind as the Connect system does offer the ability to use the ebook portion of Connect

If you run into any technical difficulties, please call **McGraw-Hill’s** **Customer Experience Group** by dialing **1(800)331-5094** or submit the “*Contact Us*” form found online at [www.mhhe.com/support](http://www.mhhe.com/support).

**Textbook Pricing Options:**

The first three options are customized packages. The packages have been customized to provide you with the greatest value for this course.

* This book includes only the chapters from the book that I will cover in this course.
* The custom book is bundled with Connect Plus™ to help you succeed in this course and is also mandatory for assignment submittal.

If you purchase the required items separately, you will likely end up paying more than you will for this bundle

1. First Option - Best Bargain - $ 93

Package: Loose-Leaf textbook 4th edition with Connect

ISBN: 9781260255157

Print and Digital Solution (6 month Connect access)

Only Available Online at: Standard 5-7-day shipping applies

<http://shop.mheducation.com/mhshop/store/HCCACC>

1. Second Option - Best DIGITAL Bargain - $87

Connect

All digital solution: (12 month Connect access)

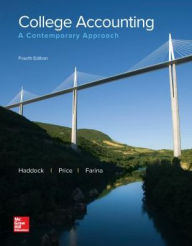
Includes eBook and homework access only, **no print book**   
Purchase Online: Connect section registration page listed above

1. Third Option:

Package: Loose-Leaf textbook with Connect

ISBN: 9781260255157

Print and Digital Solution (6 month Connect access)

Available at Bookstores-on Campus or Off Campus  
<http://hccs.bncollege.com/>  


1. Fourth Option:

You may buy the book from any other source **but you will have to purchase the Connect code separately from McGraw-Hill**.

**Evaluation and Requirements:**

Students are expected to read all assigned chapters, complete and submit all assignments on due dates, 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.

**HCC Grading Scale:**

|  |  |  |
| --- | --- | --- |
| A = 100- 90 |  | 4 points per semester hour |
| B = 89 - 80: |  | 3 points per semester hour |
| C = 79 - 70: |  | 2 points per semester hour |
| D = 69 - 60: |  | 1 point per semester hour |  |
| 59 and below = F |  | 0 points per semester hour |  |
| FX (Failure due to non-attendance) |  | 0 points per semester hour |  |
| IP (In Progress) |  | 0 points per semester hour |  |
| W (Withdrawn) |  | 0 points per semester hour |  |
| I (Incomplete) |  | 0 points per semester hour |  |
| AUD (Audit) |  | 0 points per semester hour |  |

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades "IP," "COM" and "I" do not affect GPA.

**FINAL GRADE OF FX**  
Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of “FX” at the end of the semester. Students who stop attending classes will receive a grade of “FX”, compared to an earned grade of “F” which is due to poor performance. Students that also fail to complete a minimum of the course work will also receive an FX.  
  
Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of “FX” is treated exactly the same as a grade of “F” in terms of GPA, probation, suspension, and satisfactory academic progress.

**Instructor Grading Criteria**

**Evaluation Requirements:**

|  |  |
| --- | --- |
| Sectional Exams (best 2 out of 3) | 220 points |
| Final examination | 150 points |
| Project-Practice Set | 40 points |
| Homework | 30 points |
| **Total** | **440 points** |

**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.

**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.

**HCC Policy Statements:**

Link: <http://www.hccs.edu/district/students/student-handbook/>

**Americans with Disabilities Act (ADA) - 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 Disability Support Services Office at the beginning of each semester. Professors are authorized to provide only the accommodations requested by the Disability Support Services Office. <http://www.hccs.edu/district/students/disability-services/>

Students who are requesting special testing accommodations may choose the most convenient DSS office for assistance each semester:

District ADA Coordinator – Donna Price – 713.718.5165

Central ADA Counselors – Jaime Torres & Martha Scribner – 713.718.6164

Northeast ADA Counselor- Kim Ingram – 713.718.8420

Northwest ADA Counselor – Mahnaz Kolaini – 713.718.5422

Southeast ADA Counselor – Jette Lott - 713.718.7218

Southwest ADA Counselor – Dr. Becky Hauri – 713.718.7910

Coleman ADA Counselor – Dr. Raj Gupta – 713.718.7631

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

**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. Anyone caught cheating will be given an F on that assignment and possibly an F in the course. A report on the incident will also be submitted to all appropriate school officials.

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

**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.

**Drops and Withdrawals: HCC Course Withdrawal Policy** (updated 7/26/2010)

If you feel that you cannot complete this course, you will need to withdraw from the course prior to the final date of withdrawal.

Beginning Fall 2007, the State of Texas imposes penalties on students who withdraw/drop courses excessively. Students are limited to no more than SIXtotal course withdrawals throughout their educational career at a Texas public college or university. Students are encouraged to review the [HCC 6 Drop Policy](http://imc02.hccs.edu/gcac/drop2.htm).

To help you avoid having to withdraw from any class, contact your professor regarding your academic performance. You may also want to contact your counselor to learn about helpful HCC resources (e.g. online tutoring, child care, financial aid, job placement, etc.).

HOW TO DROP

* **If a student decides to withdraw from a class upon careful review of other options, the student can withdraw online prior to the deadline through their** [**HCC Student Center.**](https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd=login&languageCd=ENG)
* **HCC and/or professors may withdraw students for excessive absences without notification** (see Class Attendance below).
* **Students should check HCC’s Academic Calendar by Term for withdrawal dates and deadlines.** Classes of other duration (flex-entry, 8-weeks, etc.) may have different final withdrawal deadlines. Please contact the HCC Registrar’s Office at 713.718.8500 to determine mini-term class withdrawal deadlines

**If you feel that you cannot complete this course, you will need to withdraw from the course prior to the final date of withdrawal.** Effective July 26, 2010**, s**tudents will be able to withdraw one or more of their classes online. While it is still advisable that student receive good counsel from instructional and counseling faculty prior to dropping one or more classes, students will no longer be required to “see” someone before they will be allowed to drop.  They will be provided information related to the implications and possible consequences of dropping their courses.  The following will occur when a student selects the “drop” option during an enrollment request:

1. Students will be required to select a drop reason in order to complete the withdrawal request (the drop reason will cue whether the dropped course will count toward the 6 drop rule or not).
2. Students will be invited to click on several links to learn more of the implications of dropping on the 6 drop rule, on veterans, on financial aid, and on international students.
3. Students will be required to acknowledge the implications of withdrawing from a class.

**Before you withdraw from your course; please take the time to meet with the instructor or counselor to discuss why you feel it is necessary to do so. The instructor or counselor may be able to provide you with suggestions that would enable you to complete the course. You must withdraw PRIOR to the withdrawal deadline to receive a “W” on your transcript**. If you do not withdraw before the deadline, you will receive the grade that you have earned to date. Zeros averaged in for required assignments/tests not submitted will lower your semester average significantly, most likely resulting in a failing grade (“F”).

**The final withdrawal deadline for this class is November 13, 2017 before 4:00pm.**

Classes of other duration (mini-term, flex-entry, 8-weeks, etc.) may have different final withdrawal deadlines. Please visit the online registration calendars or contact the HCC Registrar’s Office to determine class withdrawal deadlines.

*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.

**Early Alert:**

HCC has instituted an Early Alert process by which your professor may “alert” you and counselors that you might fail a class because of excessive absences and/or poor academic performance. A counselor will then reach out to you to discuss your progress and offer any relevant resources. This initiative is designed to provide students with support services and resources to assist them in successfully completing their course.

**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.

**Incompletes:**

It is my policy not to give a grade of “I” (incomplete).

**HCC Student Services Information**

Link: <http://www.hccs.edu/district/students/>

**International Students**

Please contact the International Student Office at 713-718-8520 if you have additional questions about your visa status.

**Instructor Requirements:**

As your Instructor, it is my responsibility to**:**

* Provide the grading scale and detailed grading formula explaining how student grades are to be derived
* Facilitate an effective learning environment through class activities, discussions, and lectures
* Description of any special projects or assignments
* Inform students of policies such as attendance, withdrawal, tardiness and make up
* Provide the course outline and class calendar which will include a description of any special projects or assignments
* Arrange to meet with individual students before and after class as required

To be successful in this class, it is the student’s responsibility to**:**

* Attend class and participate in class discussions and activities
* Read and comprehend the textbook
* Complete the required assignments and exams
* Ask for help when there is a question or problem
* Keep copies of homework, projects, instructions, emails including this syllabus

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**Assignment schedule**

**ACNT 1303 (12 week term – Mon & Wed) – Introduction to Accounting 1**

**Fall 2017**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Chapter** | **Topic** | **Homework Assignment** |
| 25 September | 1 | Introduction to Accounting Class  Accounting: The Language of Business |  |
| 27 September  2 October | 2 | Analyzing Business Transactions | Exercise: 1, 4, 5, 6, 8, 10 |
| 4 October  9 October | 3 | Analyzing Business Transactions Using T Accounts | Ex. 1, 2, 5, 6, 7 |
| 11 October | 4 | The General Journal and the General Ledger  *Review for Exam 1* | Ex. 2, 3, 4 |
| ***16 October*** |  | ***Exam #1 (Chapters 1-4)*** | **Homework due** |
| 18 October  23 October | 5 | Adjustments and the Worksheet | Ex. 1, 3, 5  Pr. 5.3A |
| 25 October  30 October | 6 | Closing Entries and the Post-closing Trial Balance | Ex. 1, 5, 6, 7  Pr. 6.2A |
| 1 November | 7 | Accounting for Sales, Accounts Receivable, and Cash Receipts | Ex. 3, 7, 8, 9, 10  Pr. 7.1A |
| 6 November | 8 | Accounting for Purchases, Accounts Payable, and Cash Payments  *Review for Exam 2* | Ex. 2, 4, 6, 8  Pr. 8.6A |
| **8 November** |  | **Exam # 2 (Chapters 5,6,7,8)** | **Homework due** |
| 13 November | 9 | *Cash* | Ex. 1, 2, 3 |
| 15 November  20 November |  | *Computer Lab* | *Sage 50 (Peachtree)*  *assignment* |
| 27 November | 10 | Payroll Computations, Records, and Payment | Ex. 2, 3, 4, 5, 6, 7  Pr. 10.1A |
| 29 November |  | *Review for Exam 3* |  |
| **4 December** |  | **Exam #3 (Chapters 9, 10)** | **Homework due** |
| 6 December |  | *Review for Final* | *Sage 50 (Peachtree)*  *Assignment is due* |
| ***11 December***  ***Or***  ***13 December*** |  | ***Final Exam (Chapters 1-10)*** | **From 2:00 p.m. to 4:00 p.m.** |
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|  |  |  |  |
|  |  |  |  |

13 November – Last Day for Administrative/Student Withdrawals

22 November - No Night classes before Thanksgiving

20 December – Grades Available to Students