



**Course Syllabus**  
**Introduction to Accounting I**  
**ACNT1303-0027**

**Please Note: This course requires the use of the McGraw-Hill “Connect” functionality for homework and examination purposes. You will be required to purchase this as a part of your participation in this course. Please refer to the section “Instructional Materials” of this syllabus for further details.**

**Semester-**

Fall 2013  
Course Reference Number (CRN) 65544

**Instructor Contact Information-**

Instructor: Thomas A. Jackson, CPA  
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Text (713) 557-2218  
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Instructor Website: From the HCCS homepage, choose Southwest College, then choose “The Learning Web,” choose Faculty, type in your instructor’s first, last, or both names. Select your instructor from the listing that is generated. Find the course in which you are enrolled. There you will find a copy of the syllabus and other pertinent information for your use.

**Instructor Office Location and Hours-**

West Loop Center - 11:00 am – 12:00 pm Monday through Thursday  
Room C-256 At other times by appointment

**Course Location/Times-**

West Loop Center Room C253 – Monday and Wednesday, 9:30 – 11:00 AM

**Course Semester Credit Hours-**

Credit Hours 3.00  
Lecture Hours 3.00

**Total Course Contact Hours-**

48

**Course Length-**

16 Weeks

**Instructional Method(s)-**

Face to Face - Lecture

## **Course Description-**

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis 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 Prerequisite(s)-**

Not Applicable

## **Suggested Requisites-**

- MATH 0306 (Basic Math Pre-Algebra)
- GUST 0342 (9th -11th Grade Reading)
- ENGL 0300 or 0347

## **Academic Discipline/CTE Program Learning Objectives-**

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

## **Course Student Learning Outcomes (SLO)-**

1. Students will perform accounting for service business
2. Students will perform accounting for cash and payrolls
3. Students will perform accounting for merchandising business

## **Learning Objectives-**

### **Students will illustrate accounting cycle for one period**

1. Students will journalize transactions using rules of debit and credit.
2. Students will prepare adjusted trial balance.
3. Students will prepare financial statements from adjusted account balances.
4. Students will prepare closing entries.

### **Students will describe and illustrate use of bank reconciliation**

1. Students will prepare bank reconciliation.
2. Students will journalize entries based on the bank reconciliation.

### **Students will describe payroll accounting systems**

1. Students will describe payroll register and employee earnings record.
2. Students will journalize payroll tax expense.

### **Students will illustrate accounting for proprietorships, partnerships, and corporations**

1. Students will prepare statement of cash flows.
2. Students will prepare statement of owners equity.
3. Students will describe and illustrate reporting of stockholders' equity.

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

SCANS workplace competencies and foundation skills have been integrated into Principles of Accounting I, and are exhibited in the SCANS schedule. For additional information about SCANS, go to: <http://wdr.doleta.gov/SCANS/teaching/>

### Course Calendar and Student Assignments-

The assignment schedule detailed in the attachment will be our road-map throughout this course. Any modifications to or deviations from this schedule will be announced in class.

## Student Assignments and Assessments

### Students will illustrate accounting cycle for one period

In-class discussions, assigned homework, and periodic examinations

### Students will describe and illustrate use of bank reconciliation

In-class discussions, assigned homework, and periodic examinations

### Students will describe payroll accounting systems

In-class discussions, assigned homework, and periodic examinations

### Students will illustrate accounting for partnerships and corporations

In-class discussions, assigned homework, and periodic examinations

## Instructor's Requirements-

Students are expected to read all assigned chapters, complete and submit all assignments on their 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 1.5 to 2.0 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.

## Program Discipline Requirements-

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet-Students will use HCC webmail, learning web, blackboard, lock-down browser, and HCC LibLine (24/7 Library)
3. Ethics-Students will develop personal values for ethical behavior

## 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 (F 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

**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. Logging into a DE course without active participation is seen as non-attending. 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.

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.

### **Instructor Grading Criteria-**

#### **Performance Evaluation:**

3 Sectional Exams (Drop one)	200 points
Final examination - Comprehensive	120 points
Attendance & Class Participation	60 points
Homework	<u>120</u> points
Total	500 points

#### **Grading Scale:**

90 - 100%	=	A	(450 to 500 points)
80 - 89%	=	B	(400 to 449 points)
70 - 79%	=	C	(350 to 399 points)
60 - 69%	=	D	(300 to 349 points)
Below 60%	=	F	( 0 to 299 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 misses an exam, that becomes the dropped exam.

#### **Homework:**

All homework assignments are to be completed using the McGraw-Hill Connect functionality. We will discuss this process in great detail during the first two days of class. The attached course calendar and McGraw-Hill Connect detail the due dates of the homework assignments. All assigned homework may be submitted at any time following the completion of a chapter lecture prior to the due date. In all cases, it is due at 5:00 pm on the Friday of the week in which the chapter lecture was completed. Homework assignments submitted after the due date will be accepted but will only receive partial credit. **DO YOUR HOMEWORK!** It makes a difference.

#### **EGLS<sub>3</sub>-- Evaluation for Greater Learning Student Survey System**

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made

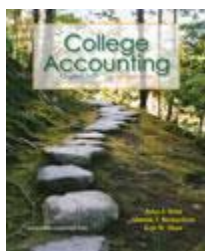
available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

Extra credit will be given to those students who participate in the EGLS<sub>3</sub> process. The amount of the credit awarded will be dependent upon the percent of class participation achieved. Additional details are available on the Learning Web or at this following link:

<http://www.hccs.edu/portal/site/hccs/menuitem.a12520d901466b1f3227a2ced07401ca/?vgnextoid=1f32212f8ced1310VgnVCM100000864710acRCRD&vgnnextchannel=c4ef4cc6a366f110VgnVCM2000001b4710acRCRD&appInstanceName=default>

### Instructional Materials-

**Please Note – McGraw Hill publishes a special loose leaf edition of the text for HCC that is available in the Bookstore.**



**Textbook:** *ACNT 1303 Special Edition for Houston Community College*, John J. Wild, Vernon Richardson, Ken Shaw, Chapters 1-14 with Annual Report, 2<sup>nd</sup> Edition. ISBN-10: 0-07-761691-X. ISBN-13: 978-0-07-761691-5. © 2011, The McGraw-Hill Companies, Inc.

**Website** - - [http://mpss.mhhe.com/student\\_connect\\_resources.php](http://mpss.mhhe.com/student_connect_resources.php)

### online registration instructions

Go to the following web address and click the "register now" button.

[http://connect.mcgraw-hill.com/class/t\\_jackson\\_acnt\\_1303-0027\\_crn\\_65544\\_fall\\_2013\\_1](http://connect.mcgraw-hill.com/class/t_jackson_acnt_1303-0027_crn_65544_fall_2013_1)

This is a unique address for

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If you have trouble with registration, please contact Customer Support at <http://mpss.mhhe.com/> or <http://bit.ly/StudentRegistration>

### Accounting Lab & Tutoring:

The Accounting Lab at the West Loop Center is located in room C-131. Operating hours and tutoring availability will be posted to The Learning Web during the first week of the term.

### HCC Policy Statement -

#### ADA Services to 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.

#### Sexual Harassment

It is a violation of HCC policy for an employee, agent, or student of the College to engage in sexual harassment as defined in the Equal Employment Opportunity Commission (EEOC)

guidelines. Any student who has a complaint concerning this policy has the opportunity to seek resolution of such a complaint in accordance with procedures set forth in the Student Handbook. Report any complaints immediately to College Administration or call the Institutional Equity & Compliance Office (713) 718-8271.

### **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 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**

***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.***

### **HCC Course Withdrawal Policy**

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 in a satisfactory manner. 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.

### **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.”

### **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.

### **Classroom Behavior**



As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor achieve this critical goal.

### **Use of Camera and/or Recording Devices**

As a student active in the learning community of this course, it is your responsibility to be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

**Access Student Services Policies on their Web site:** <http://hccs.edu/student-rights>

**HCCS Website:**

Our website is: [www.hccs.edu](http://www.hccs.edu)

## Course Schedule and Assignment Due Dates

Week	Date	Chapter	Topics	Assignments
1	08/26/13 08/28/13	1 1	Course Introduction, Syllabus Review, and Chapter 1- Introduction to Accounting	All homework is to be completed online using the McGraw-Hill Connect functionality.
2	09/02/13 09/04/13		<b>Labor Day – No Classes</b>	
		2	Accounting for Business Transactions	09/06/13 - Chapter 1 Homework due for Full Credit
3	09/09/13 09/11/13	2 3	Applying Double Entry Accounting	09/13/13 - Chapter 2 Homework due for Full Credit
4	09/16/13 09/18/13	3 4	Preparing the General Journal and General Ledger	09/20/13 - Chapter 3 Homework due for Full Credit
5	09/23/13 09/25/13	4 5	Adjusting Accounts and Preparing Financial Statements	09/27/13 - Chapters 4 & 5 Homework due for Full Credit
6	09/30/13 10/02/13	6 6	Closing Process and Financial Statements	10/04/13 - Chapter 6 Homework due for Full Credit
	10/07/13		<b>Examination 1 (Chapters 1 – 6)</b>	
7	10/09/13	7	Fraud, Ethics, and Controls	
8	10/14/13 10/16/13	7 8	Cash and Cash Controls	10/18/13 - Chapter 7 Homework due for Full Credit
9	10/21/13 10/23/13	8 9	Employee Earnings, Deductions, and Payroll	10/25/13 - Chapter 8 Homework due for Full Credit
10	10/28/13 10/30/13	9 10	Employer Payroll Tax Reporting	11/01/13 - Chapter 9 Homework due for Full Credit
11	11/04/13 11/06/13	10	<b>Examination 2 (Chapters 7 – 10)</b>	11/08/13 - Chapter 10 Homework due for Full Credit
12	11/11/13 11/13/13	11 11	Merchandise Sales and Accounts Receivable	11/15/13 - Chapter 11 Homework due for Full Credit
13	11/18/13 11/20/13	12 12	Merchandise Purchases and Accounts Payable	11/22/13 - Chapter 12 Homework due for Full Credit
14	11/25/13 11/27/13	13 13	Merchandiser's Adjustments and Trial Balance	

15	12/02/13 12/04/13	14 14	Merchandise's Statements and the Closing Process	12/06/13 – Chapters 13 & 14 Homework due for Full Credit
16	12/09/13 12/11/13		<b>Examination 3 (Chapters 10-14)</b> <b>FINAL EXAMINATION (Chapters 1-14)</b> No Class Today – Final Exam Week	All Homework and Extra Credit Assignments must be completed by 11:00 pm 12/08/13 to receive credit.