Instructor: Dr. S. T. Desai  
Phone: (972) 860-2968 or 8113  
Division: Business and Technology  
E-mail: desaiweb@dcccd.edu (Begin subject line with ACCT 2301 3470)  
ACCT Lab Hours  
8:00 AM – 9:00 PM, Mon. – Thurs.  
8:00 a.m. – 4:30 p.m., Friday  
9:00 a.m. – 12:00 p.m., Saturday  
ACCT Lab Room Number: B116B  
Fax: (972) 860-8052  
Course Number: ACCT 2301  
Section Number: 3470  
Class Meeting Time: Online course, see course schedule for deadlines  
Course Starts: January 17, 2012  
Certification Date: January 30, 2012  
Drop Date: April 12, 2012  
Course Ends: May 10, 2012  
Credit Hours: 3  

**DESCRIPTION:**  
This course covers the theory and practice of measuring and interpreting financial data for business units. Basic concepts, principles, and procedures are applied to the following topics: operating cycle, accruals and deferrals, financial statements, internal controls, receivables, inventory, fixed assets, and liabilities. This course is cross-listed as Accounting 2401. The student may register for either Accounting 2301 or Accounting 2401, but may receive credit for only one of the two. Coordinating Board Academic Approval Number 5203015104

**Important Note:**  
When communicating by email begin the subject line with ACCT_2301-____ filling in the blank with the section number in which you are enrolled.

**CAUTION: Online Accounting courses are extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction. You will be expected to invest at least 9 hours a week in this course. If this style does not fit your requirements, please consider registering for an campus section of this course.**

Cedar Valley College's Quality Enhancement Plan is designed to improve student learning in mathematics. Read more about our QEP at: [www.cedarvalleycollege.edu](http://www.cedarvalleycollege.edu)
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COURSE PREREQUISITES:      None
COURSE MATERIALS

Required Resources:


- **Note:** The textbook represents the most important resource available to you. This is where you will find the content of the course. At the end of every chapter, there are numerous questions, exercises, and problems designed to provide opportunities for application, feedback, and review. *You must read, study, and complete assigned homework for each chapter in the textbook.* Some textbook packages include the working papers mentioned below as well as other materials which you may find helpful.

- **INSTRUCTIONS FOR USING Connect:**
  *Connect is an online optional resource for drill and practice. Go to the following Web address and click the “register now” button:*


  If you have trouble with registration, please contact Customer Support at [http://mpss.mhhe.com/](http://mpss.mhhe.com/).

- Internet Access (preferably Internet Explorer)
- Valid E-Mail (REQUIRED for communicating with Instructor)

Miscellaneous Course Materials Needed:

- Three 9” by 12” manila envelopes with a clasp for submitting required homework to your instructor. You will write your “name,” “ACCT _____, Section _____,” and “Online exam # _____” on the envelopes.
- A quiet, simple (add, subtract, multiply, divide), display arithmetic calculator. (You cannot use programmable calculators for testing.)
- Red pen to correct manually prepared homework and test reviews
- Pencils instead of pens for all course work
- Regular notebook or blank columnar accounting paper

Optional Course Materials

- Microsoft Office (Word and Excel) for preparing homework

Methods For Acquiring Course Material

You have two sources for buying your textbook and the working papers.

- On-Campus Bookstore
- Follett Bookstore, L110, Cedar Valley College, 3030 N. Dallas Ave., Lancaster, TX 75134, Phone 972-860-2900
- MBS Sales by internet or telephone
  - Internet: If you have an e-mail account and a valid credit card, you may order the course materials directly over the Internet at [http://direct.mbsbooks.com/dcccd.htm](http://direct.mbsbooks.com/dcccd.htm).
  - Toll-Free Telephone: To order your course materials by telephone, call MBS Sales at 1-800-325-3252. Identify yourself as a distance learning student at the Dallas County Community College District (DCCCD). Give the operator your name, the course number and name, and the title of
the item(s) you wish to purchase (i.e., Mary Smith, Accounting 2301, Principles of Accounting I textbook). MBS accepts checks, credit cards, or money orders.

COURSE OBJECTIVES AND LEARNING OUTCOMES:

Upon the successful completion of this course and with the guidance of an experienced accountant, you should be competent to perform the following tasks at an introductory level for a service or merchandising business.

Student Learning Outcomes

Upon completion of this course students should be able to:

- Define introductory Financial Accounting terminology and procedures.
- Journalize, post into T accounts, prepare trial balances, perform adjustments, close the books and prepare an income statement, a statement of owner’s equity and a balance sheet according to Generally Accepted Accounting Principles.
- Process life cycle transactions (Acquisition, Maintenance and Disposition) of Current Assets, Fixed Assets and Current Liabilities.
- Process transactions for the formation, operation and liquidation of partnerships.

Given a standard, double-entry based general ledger system maintained on an accrual basis, you should be able to:

1. Analyze common business transactions and determine the appropriate accounts to be debited or credited.
2. Journalize the transactions by making an entry in the appropriate journal.
3. Post the transactions data from the journals to the accounts in the ledgers.
4. Prepare a trial balance.
5. Recognize the need for adjusting entries and journalize and post the required adjustments.
6. Prepare an adjusted trial balance.
7. Prepare a multiple-step income statement, statement of owner’s equity, and a classified balance sheet.
8. Journalize and post the closing entries at the end of the accounting period.

Using generally accepted accounting principles and procedures, you should be able to:

1. Account for the purchase and sale of merchandise and determine the valuation of merchandise inventory.
2. Account for the acquisition, use, and disposition of property, plant, equipment, natural resources, and intangible assets, including the computation of depreciation, depletion, and amortization.
3. Account for uncollectible accounts receivable and for notes receivable and notes payable, including the related interest income and expense.
4. Account for cash, including principles of internal control, petty cash, and bank reconciliation.
5. Account for payroll and other current liabilities.
6. Account for partnerships, including formation, division of profits and losses, admissions/withdrawals, and liquidation.

ATTENDANCE POLICY:

This is an online course and does not require attendance on specific days. However, there are deadlines for course material that must be observed. If for any reason you will not be able to meet a deadline, you must contact your instructor a minimum of one week before the scheduled time period.
Orientation

Distance education ACCT 2301 and ACCT 2302 courses are very intensive and challenging and require a disciplined approach to independent learning. You must be self-motivated, computer literate, and have access to the Internet, email, and Microsoft Office, including Word and Excel. If you were enrolled in a comparable 15-week on-campus accounting course, you would be expected to attend class 3 hours a week plus spend a minimum of approximately 6 hours per week studying and completing homework. Because you do not have the day-to-day classroom directed activities, you may find that distance education courses require more time than on-campus classes. To be successful in a distance education ACCT 2301 or ACCT 2302 course, you must be prepared to spend a minimum of 9 hours per week for a 15-week course, 11 hours per week for a 13-week course, 15 hours per week for a 9-week course, or 34 hours per week for a 4-week course. (Time required varies greatly based on individual backgrounds and aptitude.)

Your first assignment is to complete the online orientation. To finalize your orientation, complete the following steps within one week from the start date of the class.

1. Click on the Orientation button and read everything under this tab completely.
2. Update your personal information on eCampus. Click on the “Tools” tab, then click on “Personal Information,” and finally click on “Edit Personal Information.” Fill in the required information, especially your email address.
3. Read the entire course syllabus carefully (located under the “Syllabus” tab).

COURSE EVALUATION

<table>
<thead>
<tr>
<th>Your course grade will be computed as follows:</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four homework assignments @ 5 points each</td>
<td>20</td>
<td>2%</td>
</tr>
<tr>
<td>Twelve online graded chapter quizzes @ 10 points each</td>
<td>120</td>
<td>12%</td>
</tr>
<tr>
<td>Online Graded Mid-Term Quiz</td>
<td>30</td>
<td>3%</td>
</tr>
<tr>
<td>Online Graded Final Quiz</td>
<td>30</td>
<td>3%</td>
</tr>
<tr>
<td>Serial Problem SP 5 Page 216 in textbook</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Three online exams @ 100 points each</td>
<td>300</td>
<td>30%</td>
</tr>
<tr>
<td>Proctored Comprehensive Mid-term Exam Chapters 1 – 6 (Closed Book)</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Proctored Comprehensive Final Chapters 1 – 12 (Closed Book)</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,000</td>
<td>100%</td>
</tr>
</tbody>
</table>
Grading Scale

<table>
<thead>
<tr>
<th>Course Grade</th>
<th>Percentage</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90% - 100%</td>
<td>900 – 1,000</td>
</tr>
<tr>
<td>B</td>
<td>80% - 89%</td>
<td>800 – 899</td>
</tr>
<tr>
<td>C</td>
<td>70% - 79%</td>
<td>700 – 799</td>
</tr>
<tr>
<td>D</td>
<td>60% - 69%</td>
<td>600 – 699</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
<td>Below 600</td>
</tr>
</tbody>
</table>

COURSE OUTLINE

Chapter 1 – Accounting in Business
Chapter 2 – Analyzing and Recording Transactions
Chapter 3 – Adjusting Accounts and Preparing Financial Statements
Chapter 4 – Completing the Accounting Cycle
Chapter 5 – Accounting for Merchandising Operations
Chapter 6 – Inventories and Cost of Sales
Chapter 7 – Accounting Information Systems
Chapter 8 – Cash and Internal Controls
Chapter 9 – Accounting for Receivables
Chapter 10 – Plant Assets, Natural Resources, and Intangibles
Chapter 11 – Current Liabilities and Payroll Accounting
Chapter 12 – Accounting for Partnerships

Study Sequence

Using the following study sequence should maximize your chances for mastering each of the chapters in this course.

Part I: Complete the Orientation

Part II:
1. Read the assigned textbook pages and take notes
2. Go to the eCampus web site and view the PowerPoint presentation and lecture notes and work the demonstration problems.
3. Complete all homework assignments from the text using the Homework Manager. This program will let you practice with many versions of the homework assignments, grade them and provide you with feedback. **There are four required homework assignments to be turned in for a grade. These are to be done using Excel or Word and emailed.**
4. Go to the eCampus web site and take the optional online instructor practice quiz and the optional interactive practice quiz. These are just for practice and are not included in computing the course grade.
5. Go to the eCampus web site and take the required graded quiz for the chapter.

Part III: There are three online exams, and each online exam covers four chapters. For each exam complete the following steps.
1. **Test Reviews:** There are three versions (A, B, and C) of each test review. Do Versions B and C as a minimum but also complete Version A if you have time. Complete each of the test review versions
and then check your answers. (Don’t look at the answers until you have completed each review. “It is easier to recognize than it is to do it.”)

2. **Homework**: Practice as much as you can using the homework manager. Submit your four required homework for credit to your instructor by email or in a labeled envelope no later than the date you take the online exam.

3. **Exams**: Take the three online exams on eCampus, available under the “Exams” tab.

Part IV: After completing, the first six chapters in the indicated order, the graded quizzes, all homework, and the first online exam, take the proctored comprehensive mid-term exam at the approved testing site during the dates scheduled. Your mid-term exam score is worth 20% of the course grade and must be taken in a proctored environment.

Part V: After completing, chapters 7 – 12 in the indicated order, the graded quizzes, all homework, and the three online exams take the proctored comprehensive final exam at the approved testing site during the dates scheduled. The final exam score is worth 20% of the course grade and must be taken in a proctored environment.

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**EXAMS AND ASSIGNMENTS**

**Exams**

I. **Test Reviews**

For each of the three online exams, you will have access to a test review on your eCampus site under the “Course Documents” tab prior to the start of the online exams. For each version, there is a form that is blank and a form with the answers filled in. Complete the blank form first and then check your answers against the solutions. Don’t just look at the answers. It is much easier to recognize than it is to reproduce it. Doing is much different from recognizing.

II. **Exam Information**

- Each online exam covers four chapters, is worth 100 points, and includes 30 to 50 multiple-choice questions and several problems. Online exam comprise 30% of your grade.
- The online exams have time limits and may only be taken once.
- The proctored comprehensive mid-term exam covers the first six chapters, is worth 200 points or 20% of your grade, and includes 50 true-false and 50 multiple-choice questions.
- The proctored comprehensive final exam covers all twelve chapters, is worth 200 points or 20% of your grade, and includes 50 true-false and 50 multiple-choice questions.
- You must take the proctored comprehensive mid-term and final exams in a DCCCD testing center. These are not open book tests. They will be timed for 2 hours. Remember each exam is worth 200 points and can only be taken once.

III. **Testing Site**

The Proctored Mid-term and Proctored Final Exam must be taken at a monitored testing site. To take these proctored exams at the monitored testing site, you must identify yourself with a picture ID. Take your student I.D. card and your driver’s license or passport to the testing site when you test. It is best to allow a minimum of two hours for these Proctored Comprehensive Exams. DCCCD testing sites will not allow you to take an online exam if you arrive less than 1-1½ hours prior to the closing time.

Local students wishing to test at one of the other DCCCD campuses must include their testing location request in the orientation within one week from the start date of the class.

Non-local students needing to test outside the Dallas area must make their own testing arrangements, pay any fees associated with this service, and get the testing site approved by the instructor. (Possible non-local testing sites include testing centers of other colleges/universities, Sylvan and Kaplan testing
centers, etc.) If you need to test at a non-DCCC campus, you must include your request in the orientation. You must also include the name of the testing site and the contact person’s name, address, email address, telephone number, and fax number. To get the non-local testing site officially approved, you must complete and submit a notarized proctor form to your instructor. Go to www.telecollege.dcccd.edu to get a copy of the proctor form, fill it out and get it notarized, and then submit it by mail or fax.

**Please Note: Cedar Valley College Testing Center Cell Phone Policy**

So that we can provide you better customer service, as a courtesy to others testing, and in an effort to protect the integrity of tests that are offered in the Testing Center, no cell phones are allowed during test sessions. For emergency purposes, please notify family members and friends prior to testing that you can be reached by dialing the following numbers:

972-860-4290 (Campus Police Department) – first choice

972-860-8118 (Campus Testing Center)

IV. Exam Grades

The three online exams in this course are taken online at your eCampus site. The grade for the objective portion will post automatically once you submit your exam. The Proctored Mid-Term and Final Exam will be graded automatically as well.

As soon as possible after the testing period, the production portion of your exam will be graded and the results recorded in the eCampus Gradebook. To check your grade, go to the eCampus “Tools” tab and then click on “My Grades.” If you do not see your homework scores posted within one week after the exam deadline, email your instructor at desaiweb@dcccd.edu.

V. Make-Up Policy

Email your instructor immediately if you miss an online exam deadline; please include your reason for missing the exam. Your instructor reserves the right to decide whether or not to grant an extension for taking an online exam. There will be no extension for taking the final exam at the end of the semester.

**Serial Problem SP 5 page 220 in textbook - 100 points**

You may use the working papers that came with your textbook or complete it using Excel.

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**Quizzes**

Required Graded Chapter Quizzes comprise 12% of your course grade (120 points out of 1,000). There is one online graded quiz per chapter with each quiz being worth 10 points, an online Mid-Term and Final quiz worth 30 points each for a total of 180 points. You may retake the quizzes as many times as you wish until the cutoff time, which is the same as the online exam deadline date. The score on your last attempt is the one that will be recorded. Suggested dates for taking the graded quizzes are included on the “Course Schedule” on page 16 of this syllabus.) These suggested dates are meant to help you stay on schedule; however, the absolute deadline for completing them is the online exam deadline.

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**Homework**

Homework assignments comprise 2% of your course grade (20 points out of 1000). The data for these assignments is located at the end of each chapter in the text.
To ensure you do well on the exams, all of the assignments listed must be completed; however, you will submit only 4 of the problems for grading purposes. (These 4 problems are marked with an “*” in the Course Schedule on page 16 of this syllabus.

1. Complete your homework assignments from the text using the homework manager. The four required homework assignments to be submitted for a grade should either be completed on the computer (using Microsoft Word or Microsoft Excel), or manually using the working papers. If you didn’t purchase the working papers, use regular notebook paper or blank columnar accounting paper. Be sure to label the problems appropriately.

2. Check your homework assignments using the homework solutions. These homework solutions are available on the eCampus course site by chapter under both the “Assignments” and the “Course Documents” tabs.

3. Don’t copy the homework! Do it and then check against the homework solutions! Copying will give you a false sense of success and understanding, which will become painfully apparent when you are faced with the same kinds of problems on the examinations.

You should submit your homework in either of two ways by the day you take the online exam covering the assignments.

1. For computer prepared homework (using Word and/or Excel), send it as an email attachment to your instructor. Always include your name, the course prefix and number, the course section number, and the title of whatever it is that you are submitting in the subject line of your emails. Type the following: “Your Name, ACCT 2301-____, ________,” filling in the first blank with the section number in which you are enrolled and the second blank with whatever it is that you are submitting, i.e., Online exam 1 Homework, Online exam 2 Homework, etc. (Keep a copy of the saved files for your records.)

2. For manually prepared homework, put it in a 9” by 12” manila envelope and mail it to Cedar Valley College, BT/Accounting, 3030 N. Dallas Ave., Lancaster, TX 75134. Write your “name,” “ACCT ______, Section ______,” and “Online exam # ______” in the upper left-hand corner of the envelope. Also, you may submit homework in the ACCT Lab at Cedar Valley College. Call to make sure someone is on duty to receive it at (972) 860-2968. (Make a copy before submitting it and keep for your records.)

______________________________

INSTITUTIONAL POLICIES:

Census Policy (January 30, 2012):

If you are receiving Financial Aid grants or loans and are enrolled in a Distance Learning class, you must show participation in class prior to the census date by either e-mailing/contacting the instructor or logging in to eCampus. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds.

Withdrawal Policy (April 12, 2012):

If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Admissions or Counseling Office by the withdrawal date. Failure to do so will result in your receiving a performance grade based on the work completed, usually and “F.”

If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped.
STOP BEFORE YOU DROP

For students who enrolled in college level courses for the first time in the fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W”. Therefore, please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access: https://www1.dcccd.edu/coursedrops

Third Attempt To Enroll In A Course

Effective for Fall Semester 2005, the Dallas County Community Colleges will charge a higher tuition rate ($50.00 per credit hour) to students registering the third or subsequent time for a course. All third and subsequent attempts of the majority of credit and Continuing Education/Workforce Training courses will result in higher tuition to be charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at: https://www1.dcccd.edu/cat0506/ss/oep/third_attempt.cfm

The Texas Success Initiative (TSI)

The Texas Success Initiative (TSI) is a statewide program designed to ensure that students enrolled in Texas public colleges and universities have the basic academic skills needed to be successful in college level course work. The TSI requires assessment, remediation (if necessary), and advising of students who attend a public college or university in the state of Texas. The program assesses a student’s basic academic skills in reading, writing, and math. Passing the assessment is a prerequisite for enrollment in many college level classes. Students who do not meet assessment standards may complete prerequisite requirements by taking developmental courses in the deficient area and passing them with a grade of C or higher. Additional information is available at https://www1.dcccd.edu/cat0506/admiss/tsi_requirements.cfm.

Academic Honesty

Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/cat0406/ss/code.cfm

ADA Statement:

If you are a student with a disability and/or special needs who requires accommodations, please contact the college’s Disability Services Office.
Religious Holidays
Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.

Caveat
This syllabus is a set of guidelines for ACCT 2301--Principles of Accounting I. Cedar Valley College and the instructor reserve the right to make modifications in content and schedule as necessary to promote the best education possible within prevailing conditions affecting this course.

Change Of Address
If your email address, telephone number, and/or mailing address changes, notify your instructor and the Admissions Office immediately to be certain that you receive all necessary information. This is important!

Distance Learning Hotline
If you need general information please call the Distance Learning Hotline at 972-669-6400 to ask for assistance or to leave a message. The hotline hours are Monday through Thursday, 9:00 a.m. to 5:30 p.m., and Friday from 8:30 a.m. to 5:00 p.m.

Local Campus Numbers
Accounting Lab: B116B 972-860-2968
Business Division: B201 972-860-8160
Counseling: L Building 972-860-8263
Library: C104 972-860-8140
Registrar: L Building 972-860-8201
Tutoring Center C206 972-860-2974
Testing Center 972-860-8118

Note: if you are testing at a campus other than Cedar Valley, please check with that testing center for their hours and policies

Phone Numbers For Other Testing Centers In The DCCCD
Brookhaven: (972) 860-4865
Eastfield: (972) 860-7011
El Centro: (972) 860-2178
Mountain View: (972) 860-8571
North Lake: (972) 860-3160
Richland: (972) 860-6160
Receiving Your Final Course Grade

The college will not mail final end-of-semester grades to you. To receive your final grades, you have two options: over the Internet or by touch-tone telephone system. Depending on your choice, use the following directions.

Internet Access to Grades
1. Go to the Dallas County Community College web site (http://www.dcccd.edu).
2. Next, look at the Online Services heading.
3. Under the Online Services heading, click on “eConnect-Register, Pay, Check Grades.”
4. You are now on the student menu.
5. Next click on “My Personal Information” (this will expand the menu).
6. Now click on “My Grades.”
7. Enter your seven-digit student identification number—not your social security number.*
8. Enter your password or PIN. (If it is your first time to use the system, your password or PIN is your birthdate entered as a six-digit number. Example: If your birthdate is February 1, 1965, it is entered as 020165.)
9. Now select the grade type you wish to review (CR-Credit Grades) and click on “Submit.”
10. Grades start with “oldest” term—now find yours.

Telephone Access to Grades
1. Dial 972-613-1818.
2. Press 2 for grades.
3. Press 1—wait for directions to enter your seven-digit student identification number—not your social security number.*
4. Enter your password or PIN (personal identification number). (If it is your first time to use the system, your password or PIN is your birthdate entered as a six-digit number. Example: If your birthdate is February 1, 1965, it is entered as 020165.)
5. Select correct option for the semester grades you are inquiring about.

If your grade is not posted within two weeks from the ending date of the class, please contact the Registrar.

*TThis student ID number is printed on your fee receipt. It is not your social security number. It is a student ID number assigned by the college.

Tutors Available

In addition to getting help from your Instructor and the Instructional Associate, you may go to the Cedar Valley Tutoring Center C206 or call 972-860-2974 and ask for an accounting tutor. Please call and verify the hours of operation.

RATIONAL

Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.
Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.

Workplace Competencies And Foundation Skills

WHAT WORKPLACE AND FOUNDATION COMPETENCIES WILL YOU ENCOUNTER?

The DCCCD is committed to assisting you in obtaining the knowledge and skills that you will need to succeed in today’s dynamic work environment. Towards this goal, the following workplace competencies and foundation skills have been integrated into this course:

<table>
<thead>
<tr>
<th>Workplace Competencies</th>
<th>Foundation Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manage Resources</td>
<td>Demonstrate Basic Skills</td>
</tr>
<tr>
<td>Exhibit Interpersonal Skills</td>
<td>Demonstrate Thinking Skills</td>
</tr>
<tr>
<td>Work with Information</td>
<td>Exhibit Personal Qualities</td>
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<tr>
<td>Apply Systems Technology</td>
<td></td>
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<tr>
<td>Use Technology</td>
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</tbody>
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E-CAMPUS

**Once you are able to log in (access the site) as a “student” instead of a “guest.”** you will find the following information under the indicated tabs.

- **Syllabus:** Includes everything about the course, including course description, orientation instructions, purpose, objectives, instructional components, required and optional materials, study sequence, course requirements, grading and evaluation, grade worksheet, homework assignments, etc.
- **Orientation:** Includes the following topics:
  - How to be a successful student learner.
  - Personal Information
  - Textbooks
  - Study and Preparation Time
  - Quizzes and Exams
  - Student Contract
- **Staff Information:** Instructor information (includes name, office location, office hours, phone/voice mail, email, etc.)
- **Course Documents:** Information to help you learn the course content (includes PowerPoint presentations, lecture notes, homework solutions, practice quizzes, and graded quizzes for each chapter and test reviews for each online exam)
- **Assignments:** Course schedule and homework solutions (schedule includes dates by week, chapters, and text homework assignments)
- **Tools**: Use to update your personal information, check your grade, and post questions about the course on the “Discussion Board” that you want to discuss with your peers (fellow students).

Most of the information that you will use daily is under the “Course Documents” tab. For each chapter, you will find the following items:

- Chapter assignments
- Chapter overview
- Chapter objectives
- PowerPoint presentations
- Instructor lecture notes
- Homework solutions
- Instructor practice quizzes
- Interactive practice quizzes
- Graded quizzes--required

The following items are also included:

- Three test review versions with answers for each of the three online exams.

All of the materials, except the graded quizzes are designed to help you learn the material. Use as much or as little as you need. The graded quizzes are required and are used in computing your course grade. Your instructor has access to your practice and graded quiz scores and can determine whether you have used any or all of these aids in attempting to learn the course content.
**GRADE WORKSHEET**

You may use this Grade Worksheet to keep track of your grade manually. After completing the course and entering all your scores, circle the letter grade that you earned and save this form to compare with the eCampus Gradebook and registrar’s record of your final grade. Contact your instructor if there is a discrepancy.

<table>
<thead>
<tr>
<th>Name</th>
<th>Deadline Dates*</th>
<th>Activity</th>
<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points Possible</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Week of</td>
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</tr>
<tr>
<td></td>
<td>1/27</td>
<td>Chapter 1 Online Quiz*</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>1/30</td>
<td>Cert. deadline (Fin Aid Students must login)</td>
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<tr>
<td></td>
<td>2/03</td>
<td>Chapter 2 Online Quiz*</td>
<td>10</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>2/10</td>
<td>Chapter 3 Online Quiz*</td>
<td>10</td>
<td>30</td>
<td>30</td>
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<tr>
<td></td>
<td>2/17</td>
<td>Chapter 4 Online Quiz*</td>
<td>10</td>
<td>40</td>
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<tr>
<td>Fri., Feb. 17 to Mon., Feb. 20</td>
<td>ONLINE EXAM #1 (Chap.1-4)</td>
<td>100</td>
<td>140</td>
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<tr>
<td>Mon., Mar. 5 to Thurs., Mar. 8</td>
<td>Work Due:</td>
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<tr>
<td>2/24</td>
<td>Chapter 5 Online Quiz*</td>
<td>10</td>
<td>160</td>
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<tr>
<td>3/02</td>
<td>Chapter 6 Online Quiz*</td>
<td>10</td>
<td>170</td>
<td>170</td>
<td></td>
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<tr>
<td>3/02</td>
<td>Online Mid-Term Quiz (Ch. 1-6)</td>
<td>30</td>
<td>200</td>
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<tr>
<td>Fri., Mar. 30 to Mon., Apr. 2</td>
<td>PROCTORED COMPREHENSIVE MID-TERM EXAM (Chap. 1-6)</td>
<td>200</td>
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<tr>
<td>Mon., Apr. 30 to Thurs., May 3</td>
<td>Chapter 7 Online Quiz*</td>
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<td>Fri., Apr. 27 to Mon., Apr. 30</td>
<td>Chapter 8 Online Quiz*</td>
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<td>ONLINE EXAM #2 (Chap. 5-8)</td>
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<td>Work Due:</td>
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<tr>
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<td>Homework Problems 6-1A &amp; 8-4A</td>
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<td>Serial Problem SP5 page 220</td>
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<td>630</td>
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<td></td>
<td>4/06</td>
<td>Chapter 9 Online Quiz*</td>
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<tr>
<td></td>
<td>4/12</td>
<td>Last Day to Withdraw</td>
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<tr>
<td></td>
<td>4/13</td>
<td>Chapter 10 Online Quiz*</td>
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<td>650</td>
<td>650</td>
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<tr>
<td></td>
<td>4/20</td>
<td>Chapter 11 Online Quiz*</td>
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<tr>
<td></td>
<td>4/27</td>
<td>Chapter 12 Online Quiz*</td>
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<td>670</td>
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<td>4/27</td>
<td>Online Final Quiz (Ch. 1-12)</td>
<td>30</td>
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<tr>
<td>Fri., Apr. 27 to Mon., Apr. 30</td>
<td>ONLINE EXAM #3 (Chap. 9-12)</td>
<td>100</td>
<td>800</td>
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<tr>
<td></td>
<td>Mon. Apr. 30 to Thurs., May 3</td>
<td>PROCTORED COMPREHENSIVE FINAL EXAM++ (Chap. 1-12)</td>
<td>200</td>
<td>1,000</td>
<td>1,000</td>
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</tbody>
</table>

**Important Note:** Contact your testing center to verify what times it is open and at what time they stop issuing exams.

**Important Note:** The graded quizzes should be taken as you complete the chapters; however, they must be taken by the online exam deadline date. The online exam dates are deadline dates so you will be able to complete the course on time.

Reminder: Please contact your instructor before dropping this course. If you are unable to complete the course, you must withdraw from it by April 12, 2012. Withdrawing is a formal procedure which you must initiate. You may do this in person in admissions or counseling, online, or by telephone. If you stop attending and do not drop, you will receive a performance grade, usually an “F”.
# 16 week Schedule

**ACCT 2301 COURSE SCHEDULE**  
[including Weekly Schedule, Chapter Reading Assignments, and Text Homework Assignments]

<table>
<thead>
<tr>
<th>Week of</th>
<th>Chapter</th>
<th>Homework Assignments from End of Each Chapter in the Text</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Discussion Questions</td>
</tr>
</tbody>
</table>
| 1/27    | On-line Orientation  
Chapter 1: Accounting in Business, pp. 2-47 | 1, 5, 18, 24 | 1, 2, 11, 12 | 1, 2, 6, 7, 8 | 3A, 4A, 6A, 7A, 8A, 9A | BTN 1-1 Reporting in Action |
| 1/30    | Certification Date: Students on Financial Aid need to log into eCampus and contact their Instructor before this date. |
| 2/03    | Chapter 2: Analyzing and Recording Transactions, pp. 48-91 | 1, 10, 14 | 1, 3, 4, 8 | 1, 9, 15, 19 | 3A | BTN 2-1 Reporting in Action |
| 2/10    | Chapter 3: Adjusting Accounts and Preparing Financial Statements, pp. 92-135 | 1, 6, 7 | 1, 6, 9, 11 | 1, 2 | 2A, 3A* | BTN 3-2 Comparative Analysis |
| 2/17    | Chapter 4: Completing the Accounting Cycle, pp. 136-177 | 1, 2, 6 | 1, 2, 4 | 1, 3, 7, 9 | 5A* | BTN 4-2 Comparative Analysis |
| 2/17 – 2/20 | Complete graded chapter quizzes and test reviews for Online exam 1 (Chapters 1-4). Take Online exam 1, and submit Problems 3-3A and 4-5A. |
| 2/24    | Chapter 5: Accounting for Merchandising Operations, pp. 178-225 | 3, 5, 9, 10 | 4, 5, 6, 7, 8 | 2, 3, 10 | 1A | BTN 5-2 Comparative Analysis |
| 3/02    | Chapter 6: Inventories and Cost of Sales, pp. 225-269 | 1, 2, 4, 8, 11 | 4, 10, 11, 14 | 3, 11, 13 | 1A*, 4A | BTN 6-1 Reporting in Action |
| 3/02    | Online Mid-Term Quiz (Ch. 1-6) |
| 3/05 – 3/08 | PROCTORED COMPREHENSIVE MID-TERM EXAM (Chapters 1-6). |
| 3/23    | Chapter 7: Accounting Information Systems, pp. 270-313 | 1, 7, 12 | 3, 4 | 15 | BTN 7-1 Reporting in Action |
| 3/30    | Chapter 8: Cash and Internal Controls, pp. 314-357 | 1, 2, 5 | 4, 5, 7 | 3, 6, 7 | 4A* |BTN 8-1 Reporting in Action |
| 3/30 – 4/02 | Complete graded chapter quizzes and test reviews for Online exam 2 (Chapters 5-8). Take Online exam 2, and submit Problems 6-1A and 8-4A and Serial Problem 5 page 220 in textbook. |
| 4/06    | Chapter 9: Accounting for Receivables, pp. 358-391 | 2, 4, 6 | 1, 2, 3 | 3, 4, 8 | BTN 9-1 Reporting in Action |
| 4/12    | Withdrawal Date: This is the last day to withdraw from this course and receive a “W”. It is your responsibility to withdraw from a course; We can not withdraw you from this course. |
| 4/13    | Chapter 10: Plant Assets, Natural Resources, and Intangibles, pp. 392-433 | 5, 7, 8, 14 | 1, 6, 11 | 3,5,6,7,11 | 5A | BTN 10-1 Reporting in Action |
| 4/20    | Chapter 11: Current Liabilities and Payroll Accounting, pp. 434-477 | 1, 2, 8, 9 | 2, 5, 7, 9 | 1, 5, 6, 7, 8 | BTN 11-2 Comparative Analysis |
| 4/27    | Chapter 12: Accounting for Partnerships, pp. 478-505 | 2, 4, 7 | 5, 6, 7 | 6 | 3A, 5A |
| 4/27    | Online Final Quiz (Ch. 1 – 12) |
| 4/27 – 4/30 | Complete graded chapter quizzes and test reviews for Online exam 3 (Chapters 10-12). Take Online exam 3. |
| 4/30 – 5/03 | Final Exam | Take Proctored Comprehensive Final Exam (Chapters 1-12) in Testing Center. There is no formal online review for the proctored comprehensive final. Review your chapter quizzes and the three previous major test reviews. |

*Assignments to be submitted to your instructor for evaluation by email.*