DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
Brookhaven College and Dallas Colleges Online
ACCT 2301: Principles of Accounting I (Financial Accounting)
Sections 21401/91406
COURSE SYLLABUS
Fall 2013 (September 3 – October 21)

Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any additional questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to http://ecampus.dcccd.edu and log in using your seven-digit student ID number as both the username and password.

Course Information

Class: ACCT 2301-21401/91406
Duration: September 3 – October 21, 2013 (7 weeks)
Prerequisite: None
Professor: Clarice McCoy, CFP/CPA/MBA
E-mail: cmccoy@dcccd.edu
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven College, M108
Office Hours: By appointment (e-mail for appointment)
Certification Date: Monday, September 9, 2013
Drop Deadline: Wednesday, October 9, 2013
Class Meeting Time: Online at your convenience using Internet and Blackboard (See class schedule for recommended or required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: 1. Computer with Internet access for eCampus and E-mail
2. Microsoft Word for completing assignments
Division Information: Business Studies, Brookhaven College, M110 / 972-860-4160

Required Materials:
See Blackboard course site at http://ecampus.dcccd.edu for additional information. Materials are used for both online ACCT 2301 and ACCT 2302. ACCT 2301 covers Chapters 1-12, and ACCT 2302 covers Chapters 13-25. One of the following three options is required:

1. Custom package includes 2-semester online access code and eBook (Connect Plus) and new loose-leaf print textbook: ISBN 1259134768 or 9781259134760 OR
2. Connect Plus includes 2-semester online access code and eBook: ISBN 9780077525088 (no print textbook—purchase only if you are comfortable with just an eBook) OR
3. Connect includes 2-semester online access code: ISBN 9780077525064 (no eBook or print textbook—purchase only if you have used textbook)

Note: The access code is required for completing homework assignments, quizzes, and exams. In addition, it provides access to a complete learning system, including LearnSmart (an intelligent response system) and Smartbook. Using this learning system saves time, helps you learn the course content, and may improve performance. Instructions for registering and using the access code are posted under the “Register Access Code” tab on the Blackboard (eCampus) course site at http://ecampus.dcccd.edu.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice.” –Clarice McCoy
Catalog 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. (To ensure transferability, students should plan to take both ACCT 2301 and 2302 within the DCCCD.) Coordinating Board Academic Approval Number 5203015104 (3 Lec.)

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 120 hours total (8 hours per week attending class and studying and completing homework outside of class). To be successful in this 7-week online accounting course, you should be prepared to spend a minimum of 17 hours per week, which is like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – 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.
**Instructor Information**

Since this is an online class, you will communicate with me by e-mail (cmccoy@dccd.edu) and by completing and submitting class work through Blackboard (http://ecampus.dccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

**Accounting Lab Information**

<table>
<thead>
<tr>
<th>Lab Associate</th>
<th>Kevin Kawanishi</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-mail</td>
<td><a href="mailto:kkawanishi@dccd.edu">kkawanishi@dccd.edu</a></td>
</tr>
<tr>
<td>Phone</td>
<td>972-860-4376</td>
</tr>
<tr>
<td>Location</td>
<td>Brookhaven College, M132 and M129</td>
</tr>
<tr>
<td>Kevin’s Schedule</td>
<td>Posted on eCampus</td>
</tr>
</tbody>
</table>

**Note:** Kevin is not a tutor per se, but he is there to answer questions, help with assignments, etc. Call or e-mail Kevin before going to let him know when you are coming and to make sure he will be there and not at a meeting, ill, etc.

**Workplace Competencies and Foundation Skills**

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>
</tr>
<tr>
<td>Apply systems knowledge skills</td>
<td>Demonstrate responsibility skills</td>
</tr>
<tr>
<td>Use technology</td>
<td></td>
</tr>
<tr>
<td>Exhibit time management skills</td>
<td></td>
</tr>
</tbody>
</table>

**Course Outline**

In this course you will learn the accounting cycle for both service and merchandising businesses. In addition, you will use accounting information systems and account for current assets, plant assets, current liabilities, and partnerships.

The chapters covered in the textbook are as follows:

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
**Course Goal**

Upon completion of this course, you will be able to demonstrate a basic understanding of financial accounting.

**Student Learning Outcomes (SLOs)**

Upon successful completion of this course, you should be able to:

1. Complete the accounting cycle for a service business.
2. Account for merchandising transactions, inventories, information systems, and cash.
3. Account for receivables, plant assets, current liabilities, and partnerships.

*These are summarized student learning outcomes. Detailed course objectives (general learning outcomes) are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed lesson objectives are also listed by chapter in the textbook.

**General Learning Outcomes (GLOs)**

During this course, you will do the following:

1. Analyze transactions using accounting equation and prepare financial statements.
2. Record transactions and prepare unadjusted trial balance and financial statements.
3. Record adjusting entries and prepare adjusted trial balance and financial statements.
4. Record closing entries and prepare post-closing trial balance and financial statements.
5. Record purchase and sales transactions for merchandising businesses.
7. Use accounting information systems with special journals and subsidiary ledgers.
8. Record petty cash transactions and prepare bank reconciliations and adjusting entries.
9. Account for acquisition, bad debts, interest, and collection of accounts and notes receivable.
10. Account for acquisition, use, and disposition of plant, natural resource, and intangible assets.
11. Account for known, estimated, and contingent current liabilities.
12. Account for formations, income/loss division, admissions, withdrawals, and liquidations of partnerships.

*These course objectives are directly related to the student learning outcomes (SLOs).
**Instructional System**

The textbook, homework learning system, accompanying Blackboard course resources, and your instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the homework learning system and Blackboard resources are based and were developed. There are numerous questions, exercises, and problems at the end of each chapter that are available for practice. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed, and placed on Blackboard under the “Course Resources” tab, extensive materials to help you learn the content. There you will find, by lesson, objectives, overview and textbook reading assignment, PowerPoint presentations, lecture notes, demo problem, interactive exercises, video clips, iPod content, Business Week articles, net activities, glossary, flashcards, practice assignments (with solutions and some Excel templates), and practice quizzes. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need, but you do need to complete much practice because in accounting “practice makes perfect.” You will also find the required assignments and LearnSmart for each lesson. In addition, you will find data and forms for the comprehensive problem, information about the three unit exams (including study guides with answers and the exams themselves), study guides for the comprehensive mid-term and final exams, and the mid-term and final to be taken at an approved proctored site.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook.
2. Using, as needed, the supplementary materials for each lesson under the Blackboard Learning Resources tab (including viewing the PowerPoint presentations; reading the lecture notes; working through the demonstration problems; working, checking, and correcting practice assignments; taking practice quizzes; etc.).
3. Completing interactive presentations
4. Completing and submitting Assignments A.
5. Completing and submitting Assignments B.
6. Completing and submitting LearnSmart activities.
7. Completing and submitting Assignments C.
8. Completing and submitting quizzes.
10. Preparing for and taking three unit exams.
11. Preparing for and taking mid-term and final exams at an approved proctored testing site.
To maintain the integrity of this accounting course, which is transferable to four-year colleges and universities, the DCCCD Accounting Curriculum Committee requires that at least 50% of the final course grade come from exams and that these exams must be taken in a proctored setting. (You will indicate your testing site in the Student Contract, which is part of the eCampus orientation.)

The mid-term and final may be taken at any DCCCD campus testing center or other approved, proctored testing site for which a proctor nomination form has been submitted. The mid-term exam covers Lessons 1-6, and the final covers Lessons 7-12. Both the mid-term and final must be taken by the scheduled date.

If you are a local student, you may choose to take the proctored final at a DCCCD campus testing center. If you are a non-local student needing to test outside the Dallas area, you will make your own testing arrangements, pay any fees associated with this service, secure a proctor, and get the testing site officially approved by completing and submitting a notarized proctor nomination form. (Possible non-local testing sites include testing centers at other colleges/universities, Sylvan and Kaplan testing centers, Prometics, etc.)

For test proctoring information, go to Test Proctoring (http://online.dcccd.edu/proctor.html). For a copy of the proctor form, go to Proctor Nomination (http://online.dcccd.edu/pdf/ProctorForm.pdf). Fill it out and get it notarized, and then submit it as indicated on the form. Send an e-mail to your instructor including the proctor’s name, title, e-mail address, and phone number.

Course Requirements

To complete this course successfully, you must do the following:
1. Complete the course orientation and submit the Student Contract and Information Survey.
2. Complete and submit twelve Assignments A.
3. Complete and submit twelve Assignments B.
4. Complete and submit twelve LearnSmart activities.
5. Complete and submit comprehensive problem.
6. Take three unit exams.
7. Take mid-term and final exams at an approved proctored testing site.

Grading System

The grading system consists of the following:
1. Twenty-five percent (25%) of your final course grade comes from the proctored mid-term and twenty-five percent (25%) comes from the proctored final exam.
2. The remaining fifty percent (50%) of your final course grade comes from Assignments A, Assignments B, LearnSmart activities, comprehensive problem, and unit exams.
3. Extra credit, limited to 50 points total, includes interactives, Assignments C, and quizzes.
4. All activities and assessments should be completed by the scheduled dates.
5. The mid-term and final exams must be taken at an approved proctored testing site by the scheduled date.
<table>
<thead>
<tr>
<th>Grading Criteria</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student contract and survey</td>
<td>10 points</td>
<td>1%</td>
</tr>
<tr>
<td>Assignments A (12 @ 10 points each)</td>
<td>120 points</td>
<td>12%</td>
</tr>
<tr>
<td>Assignments B (12 @ 10 points each)</td>
<td>120 points</td>
<td>12%</td>
</tr>
<tr>
<td>LearnSmart activities (12 @ 10 points each)</td>
<td>120 points</td>
<td>12%</td>
</tr>
<tr>
<td>Unit exams (3 @ 40 points each)</td>
<td>120 points</td>
<td>12%</td>
</tr>
<tr>
<td>Comprehensive problem (1 @ 10 points)</td>
<td>10 points</td>
<td>1%</td>
</tr>
<tr>
<td>Mid-term exam (Chapters 1-6)*</td>
<td>250 points</td>
<td>25%</td>
</tr>
<tr>
<td>Final exam (Chapters 7-12)*</td>
<td>250 points</td>
<td>25%</td>
</tr>
<tr>
<td><strong>Total Possible Points</strong></td>
<td>1000 points</td>
<td>100%</td>
</tr>
<tr>
<td><strong>Extra Credit (limited to 50 points total):</strong></td>
<td></td>
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</tr>
<tr>
<td>Interactive presentations (12 @ 2 points each)</td>
<td>24 points</td>
<td>Extra Credit</td>
</tr>
<tr>
<td>Assignments C (12 @ 5 points each)</td>
<td>60 points</td>
<td>Extra Credit</td>
</tr>
<tr>
<td>Quizzes (12 @ 5 points each)</td>
<td>60 points</td>
<td>Extra Credit</td>
</tr>
</tbody>
</table>

*Note: To maintain integrity of the course which is transferable to four-year colleges, the mid-term and final exams must be taken through Blackboard at an approved proctored testing site without the use of textbook or notes. Only one attempt is allowed. If local within the Dallas area, you may select any DCCCD campus testing center. If nonlocal outside the Dallas area, you will take the final at an approved proctored testing site for which you have submitted a Proctor Nomination Form. No extensions are allowed on the mid-term or final exams; they must be taken by the scheduled date. Take the following to the testing site: (1) test permission slip (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

<table>
<thead>
<tr>
<th>Grading Scale</th>
<th>Final Course Grade</th>
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<tbody>
<tr>
<td>Total Points</td>
<td>Percentage</td>
</tr>
<tr>
<td>900 – 1,000</td>
<td>90% - 100%</td>
</tr>
<tr>
<td>800 – 899</td>
<td>80% - 89%</td>
</tr>
<tr>
<td>700 – 799</td>
<td>70% - 79%</td>
</tr>
<tr>
<td>600 – 699</td>
<td>60% - 69%</td>
</tr>
<tr>
<td>Below 600</td>
<td>Below 60%</td>
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</table>
Note: All of the following items are located on the Blackboard (eCampus) site at http://ecampus.dcccd.edu. The Student Contract and Student Information Survey are located under the “Orientation-Start Here” tab. The interactives, assignments, LearnSmart, quizzes, and unit exams are located by lesson under the Blackboard “Unit” tabs. The mid-term and final exams are located under the “Mid-Term & Final Exams” tab. It is recommended that you complete these assessments in the order presented.

**Student Contract/Student Information Survey in Orientation: 10 points**
You must complete and submit the Student Contract and Student Information Survey. They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. They should be submitted by the certification date (see page one of this syllabus) to keep any financial aid you are receiving from being affected. The contract and survey are located under the “Orientation-Start Here” tab.

**Practice Assignments and Quizzes: 0 points**
In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the procedures involved. You can’t just do one exercise or problem and know it. Therefore, for each lesson, practice assignments and quizzes are provided to help you. These activities are simply for practice—no points are assigned and they are not used in computing your final course grade; however, it would be helpful to do some or all of them. Since they are similar to the required assignments (just different wording, amounts, and/or and versions) and LearnSmart, they provide the repetition and practice needed to help you learn the concepts, principles, and procedures. For maximum benefit, they should be completed before you attempt the required Assignments A and B and LearnSmart. You are able to view the answers to the items as you complete them, and unlimited attempts are allowed. These activities are labeled Practice and are located by lesson under the Blackboard “Unit” tabs.

**Assignments: 240 points**
There are twenty-four (24) required assignments, two (2) for each chapter. Assignments A and B, worth 10 points each, come from the end-of-chapter exercises. These 24 assignments are worth 240 points total, or 24% of your final course grade. These assignments cover the chapter’s conceptual, analytical, and procedural learning outcomes and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed. The score on your highest attempt is recorded. These assignments are located by lesson under the Blackboard “Unit” tabs.

**LearnSmart Activities: 120 points**
LearnSmart is an adaptive learning program. You will be presented with several questions related to the learning objectives from each chapter. Each question will require you to indicate your level of confidence in knowing the correct answer before answering the question. As you progress through the questions, incorrect answers will trigger additional question(s) concerning the same objective as the one missed. Be honest about your level of knowledge as incorrectly answering a question that you previously stated that you “knew” may create additional questions to reinforce your learning. Completion of the LearnSmart module is worth 10 points per chapter, for a total of 120 points, or 12% of your final course grade. Unlimited attempts are allowed, and the score on your highest attempt is recorded. These activities are located by lesson under the Blackboard “Unit” tabs.

**Comprehensive Problem: 10 points**
You will complete a comprehensive problem covering the complete accounting cycle for a merchandising business. It is worth 10 points, or 1% of the final course grade. Average completion time is approximately three hours, and three attempts are allowed. This comprehensive problem is located in the “Comprehensive Problem” folder following Lesson 7 under the Blackboard “Unit 2” tab.
**Unit Exams: 120 points**
There are three unit exams, covering four lessons each. Exam 1 covers Lessons 1 through 4, Exam 2 covers Lessons 5 through 8, and Exam 3 covers Lessons 9 through 12. Information about these exams, and access to the exams themselves, is located under the Blackboard “Unit” tabs. Unit exams have 40 multiple-choice questions, worth 1 point, for a total of 40 points. These three unit exams are worth a total of 120 points, or 12% of your final course grade. Unit exams have a two-hour time limit, and average completion time is approximately sixty (60) minutes. The exams must be completed once you begin; they can’t be saved and finished later. Two attempts are allowed, and the score on your highest attempt is recorded. If you do not take a unit exam, your final exam will serve as your make-up exam. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your mid-term or final exam grade.

**Mid-Term and Final Exams: 500 points**
The mid-term exam covers Lessons 1 through 6 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. The final exam covers Lesson 7 through 12 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. Included in these multiple-choice questions are terminology as well as problem calculations. The mid-term can be taken any time after you complete Lesson 6 (if the testing site is available). The final is completed after Lesson 12. Both must be taken by the scheduled date; however, they can be taken at different times as long as both parts are completed by the scheduled date. They are taken on Blackboard at a proctored site without use of the textbook and/or notes. Average completion time is approximately 1 ½ hours for each exam (but allow 2 hours for each just in case you need it). The exams must be completed once you begin; they can’t be saved and finished later. Only one attempt is allowed. Information about the mid-term and final, and access to the exams, is located under the Blackboard “Mid-Term & Final Exams” tab. They may be taken at any DCCCD campus testing center or other approved, proctored testing site for which a Proctor Nomination Form has been submitted. Failure to take the mid-term and finals exam as scheduled will result in a zero for each exam. No make-up exams will be given, and you may not substitute a unit exam grade for your mid-term or final exam grade. Take the following to the testing site: (1) test permission slip (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

**Extra Credit: Limited to 50 points total**
Each chapter contains three opportunities for extra credit: interactive exercises, C assignments, and quizzes. The interactive exercises, worth 2 points each, cover the lesson objectives and are completed by watching short presentations and answering questions based on the presented material. The C assignments, worth 5 points each, focus on the procedural outcomes. Quizzes, worth 5 points each, contain 20 multiple-choice questions. Unlimited attempts are allowed, and the score on your highest attempt is recorded. Extra credit activities have a combined total of 144 points, however only 50 points may be applied toward your overall points for this course. These activities are located by lesson under the Blackboard “Unit” tabs.

**Checking Grades**
Check your grades by going to the Blackboard “My Grades” tab. To view details/feedback of graded items, click on the score. All interactives, assignments, LearnSmart, quizzes, unit exams, and mid-term and final exams are scored automatically upon submission and the score is entered in the Blackboard grade book. For any activities not automatically scored (Student Contract/Survey), your instructor will review and enter checkmarks or points manually. As with my email responses to you, I try to grade/view all items within 24 hours or less.

**Retrieving Your Grade on eConnect**
Telephone grades are unavailable, and grade reports are no longer mailed. Convenient access is available online through eConnect. Use your student identification number when you log in. For specific instructions about obtaining your grades through eConnect, see Grade Reports. Web site address for eConnect is https://eConnect.dcccd.edu/eConnect/eConnect. Web site address for Grade Reports is http://www.brookhavencollege.edu/grades.html.
Note: All of the following items are located on the Blackboard (eCampus site) at http://ecampus.dcccd.edu. The Student Contract and Student Information Survey are located under the “Orientation-Start Here” tab. The interactives, LearnSmart, assignments, quizzes, and unit exams are located under the “Unit” tabs. The mid-term and final are located under the “Mid-Term & Final Exams” tab. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at http://econnect.dcccd.edu. Contact your instructor if there is a discrepancy.

Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Requirements</th>
<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tues. Sept. 3</td>
<td>Contract/Survey (used to verify participation for certification)</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Fri. Sept. 6</td>
<td>Lesson 1 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>Mon. Sept. 9</td>
<td>Lesson 2 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>70</td>
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<tr>
<td>Thur. Sept. 12</td>
<td>Lesson 3 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
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<td></td>
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<tr>
<td>Sun. Sept. 15</td>
<td>Lesson 4 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>Tues. Sept. 17</td>
<td>Study Guides for Exam 1</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Wed. Sept. 18</td>
<td>Exam 1 (Lessons 1 through 4)</td>
<td>40</td>
<td>170</td>
<td></td>
</tr>
<tr>
<td>Sat. Sept. 21</td>
<td>Lesson 5 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>200</td>
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<td>Tues. Sept. 24</td>
<td>Lesson 6 Assignments A and B and LearnSmart</td>
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<tr>
<td>Thur. Sept. 26</td>
<td>Lesson 7 Assignments A and B and LearnSmart</td>
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<td>Fri. Sept. 27</td>
<td>Comprehensive Problem</td>
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<td>270</td>
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<tr>
<td>Mon. Sept. 30</td>
<td>Lesson 8 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>Wed. Oct. 2</td>
<td>Study Guides for Exam 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thur. Oct. 3</td>
<td>Exam 2 (Lessons 5 through 8)</td>
<td>40</td>
<td>340</td>
<td></td>
</tr>
<tr>
<td>Sun. Oct. 6</td>
<td>Lesson 9 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>370</td>
<td></td>
</tr>
<tr>
<td>Wed. Oct. 9</td>
<td>Lesson 10 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>400</td>
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</tr>
<tr>
<td>Sat. Oct. 12</td>
<td>Lesson 11 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>430</td>
<td></td>
</tr>
<tr>
<td>Tues. Oct. 15</td>
<td>Lesson 12 Assignments A and B and LearnSmart</td>
<td>10+10+10</td>
<td>460</td>
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</tr>
<tr>
<td>Thurs. Oct. 17</td>
<td>Study Guides for Exam 3</td>
<td></td>
<td></td>
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<tr>
<td>Fri. Oct. 18</td>
<td>Exam 3 (Lessons 9 through 12)</td>
<td>40</td>
<td>500</td>
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<tr>
<td>Sun. Oct. 20</td>
<td>Study Guides for Mid-Term and Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mon. Oct. 21</td>
<td>Mid-Term Exam (Lessons 1-6)*</td>
<td>250</td>
<td>750</td>
<td></td>
</tr>
<tr>
<td>Mon. Oct. 21</td>
<td>Final Exams (Lessons 7-12)*</td>
<td>250</td>
<td>1000</td>
<td></td>
</tr>
<tr>
<td>Extra Credit</td>
<td>Interactive presentations (12 @ 2 points each)</td>
<td>24</td>
<td></td>
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</tr>
<tr>
<td>(limited to 50</td>
<td>Assignments C (12 @ 5 points each)</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>points total)</td>
<td>Quizzes (12 @ 5 points each)</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Proctored at DCCCD campus testing center or other approved site. Take the following to testing site: (1) test permission slip (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator.

Grading Scale

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

Warning about Staying on Schedule: Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the final exam date, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the assignments and quizzes are designed to help you learn the content and prepare for exams, preferably they should be completed as you finish each lesson but certainly prior to taking the exams. (The final exam must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final.)

Caveat: This schedule and grading scale may be revised at the discretion of your instructor.
**Class Participation and Progress**

You are expected to regularly participate in all classes in which you enroll. Class participation and course progress are the responsibility of the student. For this online class, participation and progress means accessing Blackboard (eCampus) regularly, completing and submitting class work, and communicating with your instructor. It is your responsibility to consult with your instructor following a period of absence or inactivity. Once enrolled in the course, you are responsible for dropping the class should that become necessary. For additional information, see Attending Classes.

**Warning: Students Receiving Financial Aid**

If you are receiving Financial Aid grants or loans, you must show participation in this class prior to the certification date by logging into Blackboard (eCampus) and completing the Student Contract and Survey or e-mailing your instructor. You must also continue participation after the drop deadline in order not to be marked as non-attending in the event that you fail the course. Do not drop or stop participating in any class without consulting the Financial Aid Office. Changes in your enrollment level and/or failing grades may have adverse consequences. Nonparticipation and dropping could cause you to be in a position of having to repay funds already received and may affect your eligibility to receive further financial aid. For additional information about paying for college, go to the DCCCD Paying for College web site. [Note: See page one of this syllabus for the certification and drop deadlines.]

**Warning: Stop before You Drop**

If you drop too many classes without having an acceptable reason, your GPA could be affected (Texas Education Code, Section 51.907). Be sure you understand how this law may affect you before you drop a class. The law applies to students who enroll in a Texas public institution of higher education (including DCCCD) for the first time in fall 2007 or later. Under this law, you may not drop more than six classes without an acceptable reason during your entire undergraduate career without penalty. If you drop or withdraw before the official drop/withdrawal deadline, you will receive a grade of W (Withdraw) in each class dropped until the seventh unacceptable drop. You will earn a grade of WF for the seventh unacceptable drop, and each unacceptable drop after that. A grade of WF will be calculated in your GPA as an F. For additional information, please see Dropping a Course or Withdrawing from College in the DCCCD catalog, read Facts about Dropping Classes and/or contact your Advising/Counseling Center.

**Warning: Third Attempt to Enroll in a Course**

Effective for Fall Semester 2005, the Dallas County Community College District now charges a higher tuition rate to students registering the third or subsequent time for a course. All third and subsequent attempts of credit and Continuing Education/Workforce Training courses will result in higher tuition rate with few exceptions. Developmental Studies and some other selected courses will not have the higher tuition rate charged. Third attempts include courses taken Fall 2002 and after at any of the DCCCD colleges. For frequently asked questions and additional information, please see Third Attempt to Enroll in a Course.

**Drop Policy**

If you are unable to complete this class, it is your responsibility to drop it. Your instructor will not automatically drop you. Dropping is a formal procedure that you must initiate. Failure to do so will result in your receiving a performance grade, usually an “F”. The drop request must be received in the Registrar’s Office by the drop deadline (see page one of this syllabus). If you drop before the official drop deadline, you will receive a “W”. For additional information about dropping, see Dropping a Course or Withdrawing from College. [Note: Before making a decision to drop, carefully read the ‘Stop before You Drop,’ ‘Students Receiving Financial Aid,’ and ‘Third Attempt to Enroll in a Class’ sections of this syllabus. Also contact your instructor to discuss your plans. Students sometimes drop classes when help is available that would enable them to continue.]
**How can I drop this class?**

Once you decide to drop the class, you can drop or withdraw from classes in three ways: (1) in person, (2) online, or (3) by mail or fax. For additional information and specific instructions on how to drop, see [Dropping or Withdrawing from Classes](#).

**Academic Dishonesty and Student Code of Conduct**

The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. Such an environment presupposes both rights and responsibilities. Disciplinary regulations at the college are set forth in writing in order to give students general notice of prohibited conduct. Scholastic dishonesty is a violation of the Code of Student Conduct. Students should be aware of disciplinary actions for all forms of academic dishonesty. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion, fabrication, and facilitating academic dishonesty. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct as published. Academic dishonesty in any form will result in a grade of "F" for this course. For additional information and the entire code, see the [Student Code of Conduct and Hazing](#) in the DCCCD catalog.

**Americans with Disabilities Act (ADA)**

The Disability Services Office offers a variety of accommodations for students with disabilities or special requirements. Services are coordinated to fit individual needs. You are responsible for documenting your needs and submitting a request to the Disability Services Office. Orientation and registration information will be provided. If you are a student with a disability and/or special needs who requires ADA accommodations, please contact your college [Disability Services Office](#). For additional information about available services, see [Disability Services](#).

**Observance of Religious Holy Days**

Absences for observance of religious holy days are excused (Texas Education Code, Section 51.911). If you observe religious holy days that will result in your missing class deadlines, please notify your instructor in writing (by e-mail) at least one week prior to the deadline. You will be allowed to make-up the missed work within a reasonable time of the missed deadline. For additional information, see [Attending Classes](#).

**Change of Personal Information**

If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

**Caveat**

This syllabus is a set of guidelines for ACCT 2301, Principles of Accounting I (Financial Accounting). The instructor reserves the right to modify any course requirements and due dates as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

**Yea - The End**