Principles of Accounting I
ACCT2301_Syllabus_INET

COURSE INFORMATION

Course Title: Principles of Accounting I – ACCT 2301
Course Sections: 43400– Spring 8-Week Flex Term
Course Prerequisites:
- It is highly suggested that students successfully complete all developmental reading and math courses prior to enrolling into ACCT2301 or ACCT2302.
- It is highly recommended that Introduction to Accounting ACNT1303 is taken prior to this course.
- It is not recommended to take both ACCT2301 and ACCT2302 concurrently.

Classroom: eCampus & Cengage Now websites
Course Days/Time: SMTWRFS
Course Starts: January 20, 2015
Certification Date: January 27, 2015
Drop Date: February 27, 2015
Course Ends: March 20, 2015
Holidays/Campus Closed: Jan. 19 & March 9-13
Technology Requirements: Computer, Internet (Mozilla Firefox), Word, Excel, PowerPoint
System Requirements: Run diagnostic test in eCampus & Connect for capability with personal computer

INSTRUCTOR INFORMATION

Instructor: Professor Brown
Office: L319
Phone: 972-860-7095
Email: reginabrown@dcccd.edu
Office Hours: TBA via eCampus

DIVISION INFORMATION

Division: Career Technologies
Location: T143
Phone: (972) 860-7143
Program Information: http://www.eastfieldcollege.edu/sshs/Acct/index.asp

COURSE 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.
- Three (3) Credit Hour Lecture Course
ONLINE “VS.” CLASS LECTURE

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own to meet deadlines without instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 16-week on-campus accounting course, you would be expected to attend class 3 hours a week plus spend a minimum of approximately 5 hours per week studying and completing homework. To be successful in this online accounting course, you should be prepared to spend a minimum of 3 hours per day for this course. (Time required varies greatly based on individual learning styles, 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 lecture section of this course.

Note: This course is a distance learning course using Dallas Community Colleges eCampus system. This course is identical to the classroom course in terms of learning outcomes, competencies, and instructor expectations. Students will use educational tools to assist in communicating and collaborating with fellow students and faculty, while enhancing the learning experience. Details regarding distance learning courses can be found on www.dcccd.edu’s website. There will not be an on-campus lab for this course.

WHY LEARN ACCOUNTING?

Every individual in our society is impacted either directly or indirectly by accounting information. Whether they are making personal, social or economic decisions regarding financial plans and/or business objectives, it can be assured that accounting and financial analysis falls within the decision making process.

Accounting is commonly referred to as the language of business and serves as the backbone to all business structures. Careers in accounting are practically limitless due the broad range of coverage that individuals with accounting experience can adapt. In addition, with the state of our economy and the increased presence of accounting frauds, such as the Enron and Madoff scandals, there is a need for accountants, managers, CFO’s, CEO’s and board of directors who have knowledge of accounting principles. This knowledge will help these individuals effectively safeguard the finances and investments of the public and investors alike.
STUDENT LEARNING OUTCOMES (SLO’s)

Upon the successful completion of this course and with the guidance of an experienced accountant, you will be competent to perform the following tasks at an introductory level with 70% accuracy for a service or merchandising business:

1. Define introductory financial accounting terminology.
2. Classify and record transactions to complete the accounting cycle for a service and merchandising business.
3. Prepare financial statements for a service and merchandising business.

COURSE RUBRIC

<table>
<thead>
<tr>
<th>Course Rubric</th>
<th>(1) Unsatisfactory</th>
<th>(2) Satisfactory</th>
<th>(3) Competent</th>
<th>(4) Excellent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Define Introductory Financial Accounting Terminology</td>
<td>Student does not demonstrate ability to define introductory financial accounting terminology</td>
<td>Student demonstrates some ability to define introductory financial accounting terminology</td>
<td>Student demonstrates competence in defining introductory financial accounting terminology</td>
<td>Student demonstrates excellence in defining introductory financial accounting terminology</td>
</tr>
<tr>
<td>Classify and record transactions to complete the accounting cycle for a service and merchandising business</td>
<td>Student does not demonstrate ability to classify and record transactions to the complete accounting cycle for a service and merchandising business</td>
<td>Student demonstrates some ability to classify and record transactions to the complete accounting cycle for a service and merchandising business</td>
<td>Student demonstrates competence in classifying and recording transactions to the complete accounting cycle for a service and merchandising business</td>
<td>Student demonstrates excellence in classifying and recording transactions to the complete accounting cycle for a service and merchandising business</td>
</tr>
<tr>
<td>Prepare financial statements for a service and merchandising business</td>
<td>Student does not demonstrate ability to prepare financial statements for a service and merchandising business</td>
<td>Student demonstrates some ability to prepare financial statements for a service and merchandising business</td>
<td>Student demonstrates competence in preparing financial statements for a service and merchandising business</td>
<td>Student demonstrates excellence in preparing financial statements for a service and merchandising business</td>
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COURSE OBJECTIVES

These performance objectives are directly related to the student learning outcomes (SLOs). Given a standard, double-entry based general ledger system maintained on an accrual basis and using generally accepted accounting principles and procedures, during the class you will do the following:

1. Analyze the effect of transactions on the accounting equation and prepare basic financial statements.
2. Analyze, journalize, and post common business transactions, determining accounts to be debited or credited, and prepare an unadjusted trial balance.
3. Analyze adjustments and journalize and post adjusting entries and prepare an adjusted trial balance and basic financial statements.
5. Account for purchases and sales of merchandising businesses.
6. Determine the valuation of merchandise inventory.
7. Account for cash, including principles of internal control, petty cash, and bank reconciliation.
8. Account for uncollectible accounts receivable and for the receipt of promissory notes, including the related interest income.
10. Account for current liabilities, payroll, and the concept of contingent liabilities.
11. Analyze and account for the stockholders' equity of a corporation, including organization, capital stock transactions, and dividends.
12. Analyze and account for bonds payable transactions, including issuance, expense recognition, and redemption.
13. Prepare and analyze a statement of cash flows.
14. Use financial statement analysis to assess solvency and profitability of a business.
WORKPLACE & FOUNDATION COMPETENCIES

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

<table>
<thead>
<tr>
<th>Workplace Competencies</th>
<th>Apply Systems</th>
<th>Use Technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manage Resources</td>
<td>Work with Information</td>
<td></td>
</tr>
<tr>
<td>C1 Time</td>
<td>C5 Acquires &amp; evaluates information</td>
<td>C15 Understands systems</td>
</tr>
<tr>
<td>C2 Money</td>
<td>C6 Organizes &amp; maintains</td>
<td></td>
</tr>
<tr>
<td>C3 Material &amp; Facilities</td>
<td>C7 Interprets &amp; communicates information</td>
<td></td>
</tr>
<tr>
<td>information</td>
<td>C8 Uses computers to process information</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Foundation Skills</th>
<th></th>
<th>Exhibit Personal Qualities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate Basic Skills</td>
<td>Demonstrate Thinking Skills</td>
<td></td>
</tr>
<tr>
<td>F1 Reading</td>
<td>F7 Creative thinking</td>
<td>F13 Responsibility</td>
</tr>
<tr>
<td>F2 Writing</td>
<td>F8 Decision making</td>
<td>F16 Self-management</td>
</tr>
<tr>
<td>F3 Arithmetic</td>
<td>F9 Problem solving</td>
<td></td>
</tr>
<tr>
<td>F4 Mathematics</td>
<td>F10 Seeing things in the mind’s eye</td>
<td></td>
</tr>
<tr>
<td>F5 Listening</td>
<td>F11 Knowing how to learn</td>
<td></td>
</tr>
<tr>
<td>F12 Reasoning</td>
<td></td>
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</table>

PAPERLESS SYSTEMS

In an effort to cut cost and save money as well as to prepare students for computerized certification environments, EFC’s Accounting Department uses an Internet based paperless communications portal, eCampus, and an assignment manager, Cengage Now. These systems allow several positive outcomes:

1. Access to course information and updates (as noted above)
2. Instant feedback on graded assignments and testing (automatic grading)
3. Allows the student to track their own progress via the online gradebook
4. Ability to review graded assignments
5. Minimal test anxiety, due to the testing environment and the study environment being one in the same
6. Allows the Instructor to review students work to give feedback during consultation
7. Animated lessons and demonstration problems
8. Personalized study plans
9. “Check my work” homework feature
REQUIRED COURSE MATERIALS

(A Copy of the Textbook is on reserve in the EFC library)


1. **TEXTBOOK Bundle** (Sold in the EFC Bookstore): **Loose-Leaf Textbook with Cengage Now Printed Access Card** for the Internet-based Assignment Manager OR
2. **CengageNow Printed Access Card** for the Internet-based Assignment Manager with **eBook** OR
3. **CengageNow INSTANT Access Card** for the Internet-based Assignment Manager with **eBook** (purchased directly from Cengage on the web)

**NOTE:** A Content Access Code is packaged with new Cengage textbooks, purchased at the local bookstore, or purchased online. **DO NOT PURCHASE A USED ACCESS CODE.** The access code allows you register your book and access the online assignments and resources. Your access code should contain a series of numbers and letters. A free Trial period is available; payment must be made to Cengage within the timeframe allowed as per the website.

A. **Internet Access to eCampus – Paperless Communication & Course Documents** [https://blackboard2.dcccd.edu/](https://blackboard2.dcccd.edu/)
   1. Course Announcements & Updates
   2. Cengage Registration Information & Course Key
   3. Syllabus
   4. Assignment Sheet
   5. Author’s Lecture & Chapter Outline PowerPoint’s
   7. You-tube videos by topic
   8. Final grade points earned in Cengage posted at the end of the semester

B. **Internet Access to Cengage Now, Assignment Manager** [http://login.cengage.com/cb/login.htm](http://login.cengage.com/cb/login.htm)
   1. Homework assignments
   2. Course exams
   3. Cengage Grades
   4. eBook via **Mind Tap**
   5. Working Papers – Excel Templates
   6. Study Tools: Animated Videos, e-Lectures, Games, puzzles, etc...

C. **Daily Class Lecture Material**
   1. Textbook or access to eBook
   2. 4-function Calculator allowed for exams, not a cell phone or a programmable calculator
   3. Author’s Lecture PowerPoint’s
   4. Blank Working Papers and/or Excel Templates as per the assignment sheet – an excel symbol is shown in the textbook margin next to the exercises & problems to indicate if the author created an excel template
   5. Pencils
   6. Organized Notebook and/or Electronic Notes using **Evernote – www.evernote.com** – Access via **Mind Tap**
   7. Tablets encouraged for daily use to access class material and note taking
# COURSE OVERVIEW

- Final Grades are calculated based on the **total points earned** by the student on all assignments.
- Grades posted in Cengage reflect what the individual student has completed, **not the correct grade status**.
- **ADD** your earned grade points and divide by cumulative points to determine your current grade average.

<table>
<thead>
<tr>
<th>ASSIGNMENT</th>
<th>TOPICS / READING</th>
<th>POSSIBLE POINT VALUE</th>
<th>POSSIBLE CUMMULATIVE POINTS</th>
<th>LIST YOUR EARNED POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1</td>
<td>Introduction to Accounting &amp; Business</td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Chapter 2</td>
<td>Analyzing Transaction</td>
<td>15</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Chapter 3</td>
<td>The Adjusting Process</td>
<td>15</td>
<td>45</td>
<td></td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Completing the Accounting Cycle</td>
<td>15</td>
<td>60</td>
<td></td>
</tr>
<tr>
<td>Exam #1</td>
<td>Chapters 1-4</td>
<td>100</td>
<td>160</td>
<td></td>
</tr>
<tr>
<td>Chapter 6</td>
<td>Accounting for a Merchandising Business</td>
<td>15</td>
<td>175</td>
<td></td>
</tr>
<tr>
<td>Chapter 7</td>
<td>Inventories</td>
<td>15</td>
<td>190</td>
<td></td>
</tr>
<tr>
<td>Chapter 8</td>
<td>Sarbanes-Oxley, Internal Controls, Cash</td>
<td>15</td>
<td>205</td>
<td></td>
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<tr>
<td>Chapter 9</td>
<td>Receivables</td>
<td>15</td>
<td>220</td>
<td></td>
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<tr>
<td>Chapter 10</td>
<td>Fixed Assets and Intangible Assets</td>
<td>15</td>
<td>235</td>
<td></td>
</tr>
<tr>
<td>Exam #2</td>
<td>Chapters 6-10</td>
<td>100</td>
<td>335</td>
<td></td>
</tr>
<tr>
<td>Chapter 11</td>
<td>Current Liabilities</td>
<td>15</td>
<td>350</td>
<td></td>
</tr>
<tr>
<td>Chapter 13</td>
<td>Corporations: Organization, Stock Transactions, and Dividends</td>
<td>15</td>
<td>365</td>
<td></td>
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<tr>
<td>Chapter 14</td>
<td>Long-Term Liabilities: Bonds and Notes</td>
<td>15</td>
<td>380</td>
<td></td>
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<tr>
<td>Chapter 16</td>
<td>Statement of Cash Flows</td>
<td>15</td>
<td>395</td>
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<tr>
<td>Chapter 17</td>
<td>Financial Statement Analysis</td>
<td>15</td>
<td>410</td>
<td></td>
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<tr>
<td>Exam #3</td>
<td>Chapters 11, 13, 14, 16 &amp; 17</td>
<td>100</td>
<td>510</td>
<td></td>
</tr>
<tr>
<td>PROCTORED</td>
<td>COMPREHENSIVE FINAL EXAM</td>
<td>500</td>
<td>1010</td>
<td></td>
</tr>
</tbody>
</table>

**Extra Credit Opportunities**
- **Class Preparation - Due on the Cert Date**
  - Checklist
  - Student Understandings
  - Cengage Tour
  - Vark Questionnaire
- 10 - Bonus points included in assignment points by chapter noted above

**GRADING** - “Students earning points below the passing range, **70%**, should consult your instructor and a tutor!”

<table>
<thead>
<tr>
<th>ASSIGNMENT</th>
<th>POINT VALUE</th>
<th>%OF GRADE</th>
<th>GRADING SCALE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROCTORED</td>
<td>500</td>
<td>50%</td>
<td>900-1000</td>
</tr>
<tr>
<td>3 Exams (Non-proctored) in Cengage Now (Questions &amp; Problems)</td>
<td>300</td>
<td>30%</td>
<td>800-899</td>
</tr>
<tr>
<td>Homework &amp; Practice in Cengage Now (includes10 bonus points)</td>
<td>200</td>
<td>20%</td>
<td>700-799</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,000</strong></td>
<td><strong>100%</strong></td>
<td><strong>600-699</strong></td>
</tr>
<tr>
<td>Bonus points already added to assignments + Class Preparation</td>
<td>22</td>
<td></td>
<td>0-599</td>
</tr>
<tr>
<td>Total Possible Points</td>
<td><strong>1022</strong></td>
<td></td>
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</tr>
</tbody>
</table>
GRADED ASSIGNMENT DETAILS

Group Projects are at the discretion of the Instructor to help students to comprehend the course material. Participation affects final course grade.

CLASS PREPARATION ASSIGNMENTS

1. **Checklist & Assessment** – Print, follow each step, and take the quiz in eCampus.
2. **Student Understandings Assessment** – Print Syllabus, READ, and take the quiz in eCampus.
3. **Cengage Tour Assignment** – Complete this assignment in Cengage after registering.
4. **Vark Questionnaire**
   a. Go to eCampus, Start Here tab for details
   c. **Answer the questions.** The results will reveal your learning style or mix of styles – multi-module. Learning Styles include: Visual, Aural, Read/Write, and Kinesthetic. The style or styles with the highest score is your learning style.
   d. **Read the strategies** provides for your style and use it to help you learn the course material.
   e. Go to eCampus, Vark Quiz tab and list your scores for each learning style. This provides information to the instructor to better help you learn the material. Once submitted, I will grade it manually and if you record your scores as per Vark, you will earn extra credit points.

WARNING

- All Assignments must be completed in the order assigned on or before the due date.
- Each Assignment is a Prerequisite of the next one.
- Assignments will appear closed in Cengage, if the previous assignment was skipped.
- Students will not have access to complete remaining assignments or exams if one assignment is missed.
- Plan Accordingly, Assignments will not be available after the exam date and will not be reset (reopen)

PROCTORED FINAL EXAM

1. One Comprehensive Final Exam covering the entire course learning outcomes, worth 50% - 500 points.
2. There are 50 questions and one problem randomly selected.
3. The exam is proctored on campus at the Eastfield College Testing Center
4. The exam is timed 120 minutes, plan accordingly. The systems will automatically stop and grade.
5. You **may not** save and restart exams. You have one attempt to complete exams.
6. Exams are not allowed to be printed, but may be reviewed immediately after submission only
7. **Failure to take an exam as scheduled will result in a zero for that exam.**
8. You are required to know how to log into your Cengage Account
9. No outside resources are allowed with the exception of a 4 function calculator and scratch paper provided by the testing center.

OFF CAMPUS PROCTORING FOR NON-LOCAL EASTFIELD COLLEGES STUDENTS:

The student must:

1. Use an **approved college or university testing facility** that follows the NCTA Professional Standard and Guidelines for Post-Secondary Test Centers. Libraries nor private instructors may not be used.
2. **Complete** the top portion of the Eastfield College Accounting Department proctor form located in eCampus in the Start Here folder!
3. The proctor section of the form must then be **completed, scanned, and emailed by the proctor** and sent **directly to Professor Brown**, for approval.
4. The form must be received on or before **class Certification Date** noted on page 1 of the syllabus
5. Pay any fees charged by the facility associated with this service.
6. **Otherwise** the student is **required** to take their exam at Eastfield College as assigned.
EXAMS
1. Student should study the learning outcomes covered on each exam in preparation for the exam. To maximize test time, create a note card to use while taking the exam versus relying the textbook.
2. There are three non-proctored exams worth 30% -300 points of your final grade.
3. Exam questions are randomly selected, are scrambled, and problems with calculations contain algorithms to provide academic honesty for each student.
4. There are two parts: A) approximately “25-30” - true/false and multiple-choice questions and B) approximately “1-4” - fill in the blank questions/problems.
5. Exam content is derived from a pool of questions that reflect the chapter objectives covered in the assignments and assigned readings.
6. All exams are completed online via the Cengage Now Assignment Manager
   http://login.cengage.com/cb/login.htm
7. ALL Exams are timed, 60 minutes. The systems will automatically stop and grade.
8. You may not save and restart exams. You have one attempt to complete exams.
9. Exams are not allowed to be printed, but may be reviewed immediately after submission only.
10. Failure to take an exam as scheduled will result in a zero for that exam.
11. Make-up/Rescheduled exams may be allowed within 24 hours of the deadline, at the Instructor’s discretion with proper notification and/or documentation. This is not an automatic approval.

HOMEWORK AND PRACTICE
1. There are fourteen graded chapter assignments and practice problems worth 20% - 200 points of your final grade.
2. All graded assignments are completed online via the Cengage Now Assignment Manager. Due on Sundays at the end of the week of lecture, unless otherwise instructed. http://login.cengage.com/cb/login.htm
3. Homework content is derived from in class practice exercises and problems in the textbook and lab activities.
4. Practice Problems are identical to those printed in the textbook at the end of the chapter. The answers will be available upon submission. Use this information to check your work and re-work the practice problems for clarity. You have two attempts to complete to the practice problems.
5. All assigned homework exercises & problems with calculations contain algorithms to provide academic honesty for each student.
6. You may print homework problems.
7. You have three attempts to complete homework. Each time you log off the system it counts as one attempt.
8. You are given a fresh problem to complete with each new attempt.
9. You are allowed to check your work one time for each problem assigned per chapter.
10. You are allowed to save your work and return to the same problem before submission.
11. Use your textbook to find the answers to the exercises/problems marked incorrect.
12. Failure to take any homework as scheduled will result a 50% reduction in points. Assignments will not be available after the exam date and will not be reset/reopen. Plan accordingly.

PRE & POST TEST (non-graded activity)
1. Go to Cengage Now – Study Tools to take the Pre/Post Test for exam and course content review.
2. Upon submission of the Pretest, the system will generate a Personalized Study Guide for you to review the concepts missed on the pretest.
3. Review those concepts and proceed to take the Posttest for self-study and additional exam preparation.
GRADING NOTES

- Final Grades are calculated based on the total points earned by the student on assignments, plus any extra credit assigned.
- Grade averages posted in Cengage reflect what the individual student has completed.
- Any grade inflation or extra credit opportunities are at the discretion of the Instructor.
- A grade of Incomplete may be requested by the student when an unforeseen emergency prevents the student from completing the course.
- Approval for an incomplete is at the discretion of the Instructor with sufficient justification from the student. The student may have up to 90 days following the first day of the next regular semester to complete missing assignments, if this agreement is not completed by the due date the student will receive the grade earned.
- Questions regarding grades can be privately discussed in person by appointment, by phone, or by Netmail.
- The instructor reserves the right to amend this syllabus as deemed necessary.

EXTRA CREDIT

1. The Instructor has the right to assign, approve or deny extra credit points as deemed necessary.
2. All extra credit work must be submitted as instructed, no deadline extensions. No Make-up work or Assignment Reset/Reopen allowed.

PENALTY POINTS

1. All assignments will be accepted late with a 50% penalty. NO EXCEPTIONS out of fairness.
2. All assignments are due at 11:55pm on the date posted on the Assignment Sheet and in Cengage Now unless otherwise instructed. The system automatically assigns 50% penalty points at 11:56pm. Plan accordingly.

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 all exams, are highly recommended dates to keep you on schedule and avoid penalty points. Penalty points are earned when work is submitted after the deadlines, as scheduled. However, you should always try to stay within a day or two of these dates to avoid getting too far behind. 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. (All exams must be taken during the day/time scheduled, and all work must be completed and submitted before you take the final.) All deadlines are posted in the Cengage Now and on the assignment sheet. Plan accordingly.

ACCOUNTING TUTORING

- Available in the “Math Spot” in C201
- Free to EFC students
- Check the web for tutoring availability http://www.eastfieldcollege.edu/AS/Mathspot/index.asp
CLASS EXPECTATIONS & STUDENT RESPONSIBILITIES

- Set aside a specific time and location to study **daily**, a **between 3-6 hours** minimum each week.
- **Read** the chapter for comprehension.
- **Take** notes based on the objectives outlined on the assignment sheet (learning outcomes document in eCampus) and in the author’s PowerPoint.
- Add examples and concepts covered in all practice and homework assignments in preparation for the exam.
- **Define** and be able to identify and apply the vocabulary and concepts discussed in the chapter and on assignments.
- **Watch** and take more notes using the **You-tube videos** posted in eCampus and the **Animated Examples** in Cengage Now Study Tools.
- **Complete Practice Problems** for comprehension of the concepts in Cengage *(two attempts allowed)*, **then** Check Solutions upon submission for grading for accuracy **before** completing graded homework in Cengage. Add examples and processes *(steps)* to your class notes.
- **Complete Graded Homework** (HWK) in Cengage, add examples to notes for exam preparation.
- **Complete Self-Study Quizzes** in Cengage-Study Tools for chapter review to study & comprehend.
- **Read/respond** to class discussions, emails, and announcements posted in eCampus.
- Actively participate in class discussion with your classmates, staying focused on the learning objectives.
- Email, phone, and/or in person seek clarification from the instructor.
- Maintain **integrity** and communicate in a **professional** manner.

ONLINE ETIQUETTE
1. If you haven't participated in online communication, visit a few web sites that explain "Netiquette," such as [http://www.learnthenet.com/english/html/09netiqt.htm](http://www.learnthenet.com/english/html/09netiqt.htm).
2. Use polite, understated, good language.
3. Do not type in ALL CAPS, which is perceived as shouting.
4. If you disagree, do so politely.
5. Think of your comments as being printed in a newspaper.

COMMUNICATIONS & INSTRUCTOR ACCESS
1. Emails should be written as if you were writing a business letter.
2. All emails should be written grammatically correct using a **polite and professional tone**.
3. **The email must include:**
   a. A subject line – for Example: “Question on Ch 2 Quiz ACCT23014001” **Emails that do not include a subject line will not be read.**
   b. A Greeting – for example “Dear Professor Brown”
   c. Detailed message – print screen aides explanations
   d. Signature - your first & last name, class & section
4. If you are asking a question regarding content, be sure to include page numbers and/or print screen to reference the material.
5. Emails will be returned within 24-hours of receipt – Monday through Friday before 2pm.
6. Discussions regarding your individual grade or issue must be discussed in the privacy of my office, during office hours noted in eCampus, by phone, or in email. Not before or after class, unless it is an emergency.
7. Student Complaints, first begin with the student meeting directly with the instructor in an effort to resolve the issue. In the event the student believes the issue hasn’t been resolved the student will then follow the student complaint process as outlined in the student handbook.
TECHNICAL SUPPORT

1. Be sure to run the diagnostic test on your computer for compatibility.
2. Students are responsible for contacting technical support for assistance and creating a ticket to report the technical issue.
   a. eCampus: (972) 669-6402 or http://d2.parature.com/ics/support/
   b. Cengage: 1(800) 354-9706 Option 5, then Option 2 or http://www.cengage.com/support; click Student; select Cengage NOW; click Go; select Online Chat
3. Students are responsible for sending an email to the Instructor documenting the ticket number and an explanation, preferably a screen print of the technical problem at the time the problem occurs and the incident must not occur within the last hour of the due date of the assignment.
4. Technical support will send an email outlining the root cause of the technical issue and will suggest the steps necessary for correction.
5. The instructor will make the final decision once the root cause has been identified.

CAVEAT

This syllabus is a set of guidelines for ACCT 2301, Principles of Accounting I. 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.

DCCCD Institutional Policies

FINANCIAL AID

If you are receiving Financial Aid grants or loans, you must show participation in this class prior to the certification date by either logging on to eCampus 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.]

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.
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.

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 TO DROP A CLASS

Once you decide to drop the class, you can drop or withdraw from classes in two ways: (1) in person (2)Econnect. 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 in this class will, at minimum, result in a grade of "F" on the assignment and or in this course. For additional information and the entire Student Code of Conduct, see the DCCCD catalog.

AMERICANS 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.

COUNSELING SERVICES

Counseling services for personal issues are provided by Licensed Professionals to all students currently enrolled at Eastfield College. Call 972-860-7371 to make an appointment with Jeff Quan for crisis calls and referrals. He also takes walk-ins. The 24-hr Contact Crisis hotline (not affiliated with DCCCD) is 972-233-2233. If you have a personal financial need call: 2-1-1 for help or speak with counseling services!

CHANGE OF PERSONAL INFORMATION

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

STUDENT E-MAIL

When emailing me please use your Campus email only. Due to FERPA regulations I cannot respond to or provide student information coming from a non-campus (district issued) email account or third party. Legal privacy issues prevent your instructor from discussing your work or your grades on commercial e-mail accounts. The account is free. You may set it up by going to web and click on Student Services, Online Services, and Student Net Mail. http://www.dcccd.edu/SS/OnlineSvs/NetMail/Pages/default.aspx All students receiving financial aid must open a student Net Mail account.

PRINTING ON CAMPUS

Printing in the Computer Lab (L-108), Library, and Learning Assistance Center will cost 5 cents a page. Students must bring a $1.00, $5.00, $10.00, or $20.00 bill to the lab to create an account. Accounts must be created before attempting to print. No change is made in the lab. Once the money is in the bill acceptor, it cannot be retrieved. Cash refunds are not possible. Accounts stay active as long as the account has value.

ELIMINATION OF GRADE MAILERS

The printing and mailing of grades at the close of each semester has been eliminated. You may retrieve your grades on-line at http://econnect.dcccd.edu.
NONDISCRIMINATION STATEMENT

Educational opportunities are offered by the Dallas County Community College District without regard to race, color, age, national origin, religion, sex, disability, sexual orientation, genetic information, gender identity or gender expression.

FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT OF 1974 (FERPA)

In compliance with the Family Educational Rights and Privacy Act of 1974 (FERPA), the College may release information classified as “directory information” to the general public without the written consent of the student. Directory information includes: (1) student name, (2) student address, (3) telephone numbers, (4) date and place of birth, (5) weight and height of members of athletic teams, (6) participation in officially recognized activities and sports, (7) dates of attendance, (8) educational institution most recently attended, and (9) other similar information, including major field of study and degrees and awards received. Students may protect their directory information at any time during the academic year. If no request is filed, directory information is released upon written inquiry. No telephone inquiries are acknowledged. No transcript or academic record is released without written consent from the student, except as specified by law.

INCELEMNT WEATHER & EMERGENCY OPERATIONS

In the event of inclement weather, be sure to check your email and/or the campus website. Also, register to receive emergency alerts via text messaging and/or email. Lastly, familiarize yourself with the campus emergency operations plan.