### Course Information
- **Introduction To Accounting**
- **Spring 2015**
  - **January 26 – May 14, 2015**
  - **ACNT 1303-33430**
  - **972-860-2968**
- **Online Course, see course schedule for deadlines**

### Instructor Information
- **Dr. S.T. Desai**
- **desaiweb@dcccd.edu**
  (Begin subject line of emails with ACCT 1303)

### Course Description
A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

### Required Materials
- A quiet, simple (add, subtract, multiply, divide), display arithmetic calculator. (You cannot use programmable calculators for testing.)
- Pencils instead of pens for all course work
- **College Accounting**, 14th Edition by Price, Haddock, and Farina
  (Chapters 1-13) 978-0-07-7639914.
- Alternate free study resource until you have your textbook:
  [www.PrinciplesofAccounting.com](http://www.PrinciplesofAccounting.com)

A minimum of 9 hours per week should be devoted to this course.

### Course Prerequisites
None

### Disclaimer
The instructor reserves the right to amend this syllabus as necessary.

### Texas Core Objectives for Student Learning
The College defines essential knowledge and skills that students need to develop during their college experience. These general education competencies parallel the Texas Core Objectives for Student Learning. In this course, the following skills are in focus.

1. **Critical Thinking Skills** - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
2. **Communication Skills** - to include effective development, interpretation and expression of ideas through written, oral and visual communication
3. **COMPUTATIONAL (QUANTITATIVE):** Ability to select and perform appropriate financial calculations
4. **COMPUTER LITERACY:** Ability to use technology effectively to perform accounting task actions and consequences to ethical decision-making

### Student Learning Outcomes
Upon completion of this course students should be able to:
- Define accounting terminology.
- Analyze and record business transactions in a manual and computerized environment.
- Apply adjusting and closing procedures to complete the accounting cycle. Compile financial statements.
- Apply accounting concepts related to cash and payroll.
CVC Learning Signature

CVC’s Learning Signature is One College Transforming Lives. Cedar Valley College establishes clear expectations for students through engagement and empowerment leading to excellence.

CVC Faculty and Staff expect students to:
- take responsibility for their own learning
- commit to achieving high academic performance
- be meaningfully engaged in the campus community

CVC Faculty and Staff expect to:
- provide students a clear pathway of instruction
- establish clear learning outcomes
- serve as role models and mentors for students

Course Outline

For maximum success in this course you should spend a minimum of 9 hours per week working on course material.

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Chapter 1 – Accounting: The Language of Business</td>
</tr>
<tr>
<td>Week 2</td>
<td>Chapter 2 – Analyzing Business Transactions</td>
</tr>
<tr>
<td>Week 3</td>
<td>Chapter 3 – Analyzing Business Transactions Using T Accounts</td>
</tr>
<tr>
<td>Week 4</td>
<td>Chapter 4 – The General Journal and The General Ledger</td>
</tr>
<tr>
<td>Week 5</td>
<td>Chapter 5 – Adjustments and the Worksheet</td>
</tr>
<tr>
<td>Week 6</td>
<td>Chapter 6 – Closing Entries and the Post Closing Trial Balance</td>
</tr>
<tr>
<td>Week 7</td>
<td>PRACTICE SET</td>
</tr>
<tr>
<td>Week 8</td>
<td>PROCTORED MID TERM EXAM</td>
</tr>
<tr>
<td>Week 9</td>
<td>Chapter 7 – Accounting for Sales and Accounts Receivable</td>
</tr>
<tr>
<td>Week 10</td>
<td>Chapter 8 – Accounting Purchases and Accounts Payable</td>
</tr>
<tr>
<td>Week 11</td>
<td>Chapter 9 – Cash Receipts, Cash Payments, and Bank Procedures</td>
</tr>
<tr>
<td>Week 12</td>
<td>Chapter 10 – Payroll Computations, Records, and Payment</td>
</tr>
<tr>
<td>Week 13</td>
<td>Chapter 11 – Payroll Taxes, Deposits, and Reports</td>
</tr>
<tr>
<td>Week 14</td>
<td>Chapter 12 - Accruals, Deferrals, and the Worksheet</td>
</tr>
<tr>
<td>Week 15</td>
<td>Chapter 13 – Financials Statements and Closing Procedures</td>
</tr>
<tr>
<td>Week 16</td>
<td>PROCTORED FINAL EXAM</td>
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</table>

Evaluation Procedures

Your course grade will be computed as follows:

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>13 Chapter Quizzes @ 5 points each</td>
<td>65 points</td>
</tr>
<tr>
<td>Mid-Term Quiz</td>
<td>25 points</td>
</tr>
<tr>
<td>Final Quiz</td>
<td>30 points</td>
</tr>
<tr>
<td>5 MAJOR TESTS @ 100 points each</td>
<td>500 points</td>
</tr>
<tr>
<td>Discussion Board - Introduction</td>
<td>10 points</td>
</tr>
<tr>
<td>Proctored Mid-Term Exam *</td>
<td>150 points</td>
</tr>
<tr>
<td>Proctored Final Exam *</td>
<td>150 points</td>
</tr>
<tr>
<td>Mini Practice Set</td>
<td>120 points</td>
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</tbody>
</table>

* Must be taken at a DCCCD testing center or a proctoring site such as Kaplan or Prometric.

TOTAL POSSIBLE POINTS 1,050 points
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>

Exams and Assignments
See assignment sheet at the end of the syllabus for assignments and exams. **No work will be accepted after May 8, 2015.** All work must be completed as specified on the syllabus schedule. If late work is accepted there will be at least 20% penalty points deducted.

Withdrawal Policy (April 20, 2015)
If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by **April 20, 2015.** Failure to do so will result in your receiving a performance grade, usually an “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. See institutional policies for additional information on withdrawals.

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.

Classroom Policies
Not applicable - Online course

QUALITY ENHANCEMENT PLAN
Cedar Valley College’s Quality Enhancement Plan is designed to improve student learning in mathematics. Read more about our QEP at: [http://www.cedarvalleycollege.edu/QEP/default.aspx](http://www.cedarvalleycollege.edu/QEP/default.aspx)

INSTITUTIONAL POLICIES

Academic Advising
Academic Advising is a collaborative educational process whereby students and their advisors are partners in meeting the students' academic, personal, and career goals. This partnership is a process that is built over the student’s entire educational career at Cedar Valley College.

Educational planning is available to all students. First time in college students must meet with academic advisors prior to enrolling in classes; however, continuing students may choose to see faculty advisors, faculty counselors, and/or program coordinators after classes begin. All parties have clear responsibilities for ensuring a successful partnership. For more information, you may access: [https://www.cedarvalleycollege.edu/FutureStudents/StudentServices/AcademicAdvising/Pictures/AdvisingSyllabus.pdf](https://www.cedarvalleycollege.edu/FutureStudents/StudentServices/AcademicAdvising/Pictures/AdvisingSyllabus.pdf)
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. See Also Student Code of Conduct. [https://www1.dcccd.edu/catalog/ss/code.cfm?loc=CVC](https://www1.dcccd.edu/catalog/ss/code.cfm?loc=CVC)

ADA Statement

If you are a student with a disability and/or special needs who requires accommodations, please contact the college Disability Services Office at 972-860-8119.

Emergency Alert

Sign up for DCCCD Emergency Alerts to receive a text-message, e-mail and/or phone call when there is an unscheduled evacuation or closure of a DCCCD campus or office because of weather closures, utility outages, police or other emergencies. Subscribing is free, but standard text message charges from your cell phone provider will apply. Please refer to: [http://www.dcccd.edu/SS/OnlineSvs/EmergAlerts/Pages/default.aspx](http://www.dcccd.edu/SS/OnlineSvs/EmergAlerts/Pages/default.aspx)

Financial Aid

If you are receiving financial aid, grants or loans, you must begin attendance by the certification date of **February 7, 2015**. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

Health Center Services

Basic first aid for minor cuts, scrapes, insect stings, and heat, etc.

- Over-the-counter medications for headaches, fever, seasonal allergies, and colds
- Over-the-counter medications for mild allergic reactions
- Emergency sanitary pads
- Blood Pressure check
- Coordination with outside health agencies such as Carter Blood Care; Dallas County Health Dept. (HIV/STD testing--free, twice a semester); UT Southwestern mobile mammography; Immunizations once a month for children <19 y.o. from the DCDHHS; Agape Massage; and Employee Wellness Screening
- Rest area for stress relief, migraine headaches, post seizure activity
- AED (Automatic External Defibrillator) for CPR
- Confidential "talks"
- Assists with health related club activities when asked and time permits

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.

Repeating this Course

Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. 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/catalog/ss/oepthird_attempt.cfm](https://www1.dcccd.edu/catalog/ss/oepthird_attempt.cfm)
Student Code of Conduct

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/cat1011/cattoc.cfm

Tutoring Services

Room: C206  Phone: 972-860-2974
Hours: Monday – Thursday: 8:00 a.m. – 7:00 p.m., Saturday: 10:00 a.m. – 2:00 p.m., Friday and Sunday: Closed

Stop Before you Drop

Under a Texas law (TEC Section 51.907), if you drop too many classes without having an acceptable reason, your GPA could be affected. 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 the colleges of DCCC) 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. For more information, please see our catalog or read Facts About Dropping Classes.

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.

The deadline for receiving a W is indicated on the academic calendar and the current class schedule. For more information, you may access: http://www.dcccd.edu/Why/Reg/Registration/Pages/DropWithdraw.aspx

The Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the fall 2002 semester. More information is available at: http://www.dcccd.edu/PC/Cost/3rdCrseAttmpt/Pages/default.aspx

Disclaimer

The instructor reserves the right to amend this syllabus as necessary.
**ASSIGNMENT OR TEST** | **DUE DATES** | **MAX POINTS** | **POINTS EARNED** | **DATE**  
--- | --- | --- | --- | ---  
Discussion Board – Introduction | 2/08 (U) | 10 |  |  
Quiz 1 – Chapter 1 on eCampus | 2/22 (U) | 5 |  |  
Quiz 2 – Chapter 2 on eCampus | 2/22 (U) | 5 |  |  
Quiz 3 – Chapter 3 on eCampus | 2/22 (U) | 5 |  |  
**Test 1 (Ch 1-3) on eCampus** | 2/20 - 2/22 | 100 |  |  
Quiz 4 – Chapter 4 on eCampus | 3/22 (U) | 5 |  |  
Quiz 5 – Chapter 5 on eCampus | 3/22 (U) | 5 |  |  
Quiz 6 – Chapter 6 on eCampus | 3/22 (U) | 5 |  |  
**Test 2 (Ch 4-6) on eCampus** | 3/20 - 3/22 | 100 |  |  
Mid-Term Quiz on eCampus | 3/22 (U) | 25 |  |  
Practice Set – Well’s Consulting Service Part 1 (in course documents folder) | 3/29 (U) | 50 |  |  
Proctored Mid Term Exam at a DCCCD test center or alternate site. | 3/30 - 4/02 | 150 |  |  
Practice Set – Well’s Service - Part 2 | 4/05 (U) | 70 |  |  
Quiz 7 – Chapter 7 on eCampus | 4/12 (U) | 5 |  |  
Quiz 8 – Chapter 8 on eCampus | 4/12 (U) | 5 |  |  
Quiz 9 – Chapter 9 on eCampus | 4/12 (U) | 5 |  |  
**Test 3 (Ch. 7-9) on eCampus** | 4/10 - 4/12 | 100 |  |  
*** WITHDRAWAL DATE *** | 4/20 (M) |  |  |  
Quiz 10 – Chapter 10 on eCampus | 4/26 (U) | 5 |  |  
Quiz 11 – Chapter 11 on eCampus | 4/26 (U) | 5 |  |  
**Test 4 (Ch. 10-11) on eCampus** | 4/24 - 4/26 | 100 |  |  
Quiz 12 – Chapter 12 on eCampus | 5/03 (U) | 5 |  |  
Quiz 13 – Chapter 13 on eCampus | 5/03 (U) | 5 |  |  
**Test 5 (Ch. 12-13) on eCampus** | 5/01 - 5/03 | 100 |  |  
Final Quiz on eCampus | 5/03 (U) | 30 |  |  
Proctored Final Exam at a DCCCD test center or alternate site. | 5/04 - 5/07 | 150 |  |  
**TOTAL POINTS POSSIBLE** | **1,050** |  |  |  

**QUIZZES MAY BE TAKEN AS MANY TIMES AS YOU WISH. HOWEVER, THE COMPUTER WILL ONLY REMEMBER YOUR LAST GRADE NOT YOUR BEST. EXAMS MAY BE TAKEN ONLY ONCE. IF YOU HAVE A LOCK ON AN EXAM LET YOUR INSTRUCTOR KNOW IMMEDIATELY WHAT HAPPENED AND THE EXAM MAY BE RESET FOR YOU. THE DATES LISTED FOR THE QUIZZES AND EXAMS ARE THE LAST DATES THEY ARE AVAILABLE. DO NOT WAIT UNTIL THE LAST MINUTE TO TAKE YOUR QUIZZES AND EXAMS. THERE MAY BE OTHER SYSTEM OR INTERNET TECHNICAL PROBLEMS THAT OCCUR.** The tests are timed for two hours.

**IMPORTANT EXAM INFORMATION**

Each exam that you take will be broken down into two parts. Part I will be an objective test with True/False, Multiple Choice, and/or Matching Questions. Part II will be problems. **You may not print these tests.** Attempting to print these tests can get you **locked out** of the test. You can also get locked out of a test if you let the computer set too long without any activity. If you are taking a long time to answer a question, be sure to move your **scroll bar up and down** occasionally so that you do not get locked out of the test. Test grades may have points deducted for taking over two hours to complete. eCampus will not disconnect you; the timestamp on the test will determine the time taken. Always check your grade on the test in your grade book after you have submitted the test. You should be able to either see your grade or an exclamation point (!). The exclamation point indicates that the test needs grading. If you see a lock please contact your instructor by email immediately. Your test will have to be reset for you.