Career Technologies 1303  Introduction to Accounting I (3 Credit Hours)

**ACNT 1303**

Spring 2015

**MEETING PLACE:** LCHS 2115

**MEETING TIME:** 9:06-10:40 PM  MTWRF

**INSTRUCTOR:** Jennifer Jackson  972-240-3740  
jrjackson@dcccd.edu  
Consultation: Tuesday and Thursday afternoons 2:30-3:15 -- or by appointment.

**REQUIRED TEXTS:**


**COURSE DESCRIPTION:**

This course covers analyzing, and recording business transactions in a manual and computerized environment with emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.

(3 Lec.)
Technical/Conceptual Competencies:
Demonstrate a working knowledge of financial accounting terminology and procedures including the following:
■ Understanding basic concepts of financial accounting and reporting
■ Analyze and interpret basic accounting information for use in decision making
■ Identify and understand the flow of accounting information in the accounting cycle
■ Analyze business transactions using the accounting equation/model
■ Distinguish between the three basic business structures: the sole proprietorship, partnership and corporation
■ Differentiate between accrual basis and cash accounting
■ Apply the accrual and matching principles to business activities
■ Prepare, analyze and classify the components of the balance sheet, income statement and statement of owners equity

Workplace/SCANS/Intellectual Competencies:
1. Manage Resources:
■ Manage time in order to complete class assignments and exams

2. Interpersonal Skills:
■ Work in teams in order to complete class assignments
■ Learn to use communication, negotiation, and evaluation skills in group activity

3. Work with information:
■ Acquire and evaluate relevant information in decision making
■ Organize and maintain accounting information using a variety of accounting systems
■ Interpret and communicate relevant information in financial statements and other accounting reports
■ Process information with computers using electronic spreadsheets and other software

4. Apply Systems Knowledge:
■ Understand various accounting systems and effectively evaluate related information
■ Learn how to monitor/control accounting system

5. Use Technology:
■ Access appropriate electronic databases to obtain decision-supporting information
■ Build appropriate models and simulations using electronic spreadsheets and other software
■ Acquire skills through technology-based learning modules when available and appropriate

6. Demonstrate Basic Skills:
■ Place information in appropriate context when reading, writing, speaking, and listening
■ Express information and concepts with conciseness and clarity when writing and speaking
■ Measure items using appropriate methods of measurement

7. Demonstrate Thinking Skills:
■ Make valid and reliable evaluations of information. Evaluate the significance of evidence or facts
■ Verify information for problems, definitions and solutions. Seek consensus where appropriate
Consider unconventional approaches and solutions to problems
Know when to follow directions, question plans or seek help

8. Exhibit Personal Qualities
   - Cultivate growth in personal conduct and capabilities
   - Diagnose the need for change and take appropriate action to gain competencies
   - Recognize situations when professional ethical standards apply and behave accordingly

Program Student Learning Outcomes:
1. Accounting Knowledge:
   - Identify and analyze relevant financial information
   - Record and communicate accounting transactions
2. Computational Skills (Quantitative Skills):
   - Select relevant data and perform appropriate financial calculations
3. Technology:
   - Use technology effectively to perform accounting tasks
4. Critical Thinking (Critical Analysis):
   - Analyze and compare relevant financial information for decision making
5. Communication:
   - Read, write, speak, and listen appropriately for academic and career purposes
6. Ethics:
   - Recognize ethical dilemmas, make ethical decisions, and provide rationale for decisions
7. Personal Life Skills:
   - Possess sufficient life skills to effectively manage personal and professional life

CORE OBJECTIVES

**Critical Thinking** – to include creative thinking, innovation, inquiry - and analysis, evaluation and synthesis of information

**Communication** – to include effective development, interpretation, and expression of ideas through written, oral and visual communication

**Teamwork** – to include the ability to consider different points of view and to work effectively with others to support a shared purpose or goal

**Social Responsibility** – to include intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
STUDENT LEARNING OUTCOMES

Upon successful completion of this course, students will:

- Employ formal elements and principals to critically analyze various works of visual and performing arts.
- Articulate the creative process of artistic works as expressions of human experience and cultural values.
- Demonstrate an understanding of the aesthetic principles that guide the creation of, and response to, the arts.
- Describe the relationship of the arts to everyday life

LEARNING ACTIVITIES

At minimum, this course incorporates the following learning activities. Your professor may add more activities to this list.

A. Attendance at and critical review of specified events (i.e., film, museum visits, music, dramatic, and dance performances)

B. Preparation of written and oral assignments.

C. Research based assignments, tests, and projects.

D. Class participation in discussions, projects, audio/visual exercises (including online discussion board and online chat sessions scheduled by the instructor.)

ACNT 1303: CATALOG 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.

ATTENDANCE

You are expected to attend all classes. The instructor reserves the right to subtract points from the final average in the case of excessive absences. More than one absence will be considered excessive. Individual circumstances, however, may be considered. You are responsible for all material and assignments covered during your absence. Select a class partner from whom you may obtain notes and handouts given during the period you are absent. Please select this person during the first week of class.
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 contract with the instructor to make-up an examination or complete an assignment within a reasonable time after the absence.

**CLASSROOM POLICIES**

*Since every student is entitled to full participation in class without interruption, all students are expected to be in class and prepared to begin on time. All pagers, cell phones, electronic games, radios, tape or CD players or other devices that generate sound must be turned off when you enter the classroom – and attached earphones removed. Food must not be consumed during the class period. Please make necessary rest room visits prior to entering the class. Only a dire emergency justifies leaving the class early. Do not leave the class until the instructor dismisses you. Disruption of class, whether by latecomers, noisy devices or inconsiderate behavior will not be tolerated. Repeated violations will be penalized and may result in expulsion from the class. Additionally: it has become necessary to require that students refrain from checking text messages on cell phones. Also, you must refrain from working on any other course work during the class period.*

**DROP POLICY**

Drops will not be initiated by the instructor, and if you find it necessary to drop the course, you must initiate that action by contacting the Office of the Registrar. Please inform the instructor prior to taking this action. The last day to drop is semester is **April 16, 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 (semester’s drop date). 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.

All students enrolled in Accounting 1303 are expected to:

1. Be familiar with the Student Code of Conduct and observe its requirements. The Code can be found on pages 49-55 in the EFC 2000-2001 catalog;

2. Be familiar with all course requirements assigned in class and written in this syllabus;

3. Be familiar with the contents of this syllabus;

4. Inform the instructor of your intention to drop the course, should that action become necessary.
**EVALUATION AND GRADE CALCULATION**

Grading is determined in the following manner (or in close approximation of +/- 5% points)

5% = Participation; 40% = Classwork; 25% = Semester Projects; 10% = Quizzes; 20% = Tests

**NO MAKE-UP TESTS ARE GIVEN.**

Grading Scale:
- 100-90 = A
- 89-80 = B
- 79-70 = C
- 69 & below = F

**STOP BEFORE YOU DROP**

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

**THIRD ATTEMPT TO ENROLL**

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. All third and subsequent attempts of the majority of credit and Continuing Education/Workforce Training courses will result in additional tuition to be charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 Semester. See Third Attempt to Enroll in a Course at [http://www.dcccd.edu/thirdcourseattempt/](http://www.dcccd.edu/thirdcourseattempt/)
**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 student 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.

**FINANCIAL AID STUDENTS**

If you are receiving Financial Aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds. Failure to contact the instructor will result in your name being submitted to the Financial Aid Office as a “non-attendee.” All students receiving financial aid must open an Email account through DCCCD. See directions in this syllabus for opening an Email account.

**ACADEMIC HONESTY**

Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion.

As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog at http://www1.dcccd.edu/cat0506/ss/code.cfm

**Cheating** includes copying from another student’s test or homework paper, using materials not authorized, collaborating with or seeking aid from another student during a test, knowingly using, buying, selling, stealing, or soliciting the contents of an un-administered test, and substituting for another person to take a test.

**Plagiarism** is the appropriating, buying, receiving as a gift, or obtaining by any means another’s work and the unacknowledged submission or incorporation of it in one’s own written work.

**Collusion** is the unauthorized collaboration with another person in preparing written work for fulfillment of course requirements.
Academic Dishonesty is a serious offense in college. You can be given a failing grade on an assignment or test, can be failed for the class, or you can even be suspended from college.

ADA STATEMENT

Students with a physical, mental or learning disability who require accommodations should contact the college Disability Services Office in C237. Call 972.860.8348 or email efcdso@dcccd.edu.

EMERGENCY/INCLEMENT WEATHER PROCEDURE

In case of emergency or inclement weather conditions, Eastfield students should listen to KEOM-FM Radio Station (88.5) as the primary media source. In partnership with the Mesquite Independent School District, Eastfield College Administration will notify KEOM immediately after a decision is made to cancel classes on any given day of inclement weather or for emergency purposes. Students may also monitor other local radio and television stations. The earliest an announcement may be broadcast on KEOM Radio is 6 a.m. Students may also refer to the Eastfield College web page www.eastfieldcollege.com for the Inclement Weather announcement under the Features area of the front page. The announcement will be posted immediately following the decision to close the college.

INCOMPLETES

Incompletes will be given only in dire of emergencies. Each case will be decided in consultation with the instructor.

EXPECTATIONS AND RECOMMENDATIONS

You are required to keep a vocabulary list of all words used in class and all unfamiliar words in the text book. This written list should be brought to each class and vocabulary questions may appear on tests.

All assignments will be read, written, researched and / or otherwise completed by the assigned class so that the student may gain the maximum benefit from class lectures and discussions. Although lectures will relate to the text, they will not be a repetition of it. You are responsible for the material in the text.

You may find it necessary to read each assignment more than once.

Outside research is encouraged unless stated otherwise. Study groups are also helpful.

Assignments will be typed unless otherwise noted and will not be accepted late.

Exams and other assignments will not be returned but become property of the instructor.
Keep copies of all work submitted.

Since every student is entitled to full participation in class without interruption, all students are expected to be in class and prepared to begin on time. All pagers, cell phones, electronic games, radios, tape or CD players or other devices that generate sound must be turned off when you enter the classroom. Food must not be consumed during the class period. Please make necessary rest room visits prior to entering the class. Only a dire emergency justifies leaving the class early. Do not leave the class until the instructor dismisses you. Disruption of class, whether by latecomers, noisy devices or inconsiderable behavior will not be tolerated. Repeated violations will be penalized and may result in expulsion from the class. Additionally: it has become necessary to require that students refrain from checking text messages on cell phones. Also, you must refrain from working on any other course work during the class period.

**ACADEMIC CALENDAR FOR FALL, 2014 (LCHS)**

- **Monday, August 25**: Class Begins
- **Monday, September 1**: Labor Day Holiday
- **Monday, September 8**: 12\textsuperscript{th} Class Day (Certification)
- **Monday, October 6**: Fair Day
- **Wednesday, October 29**: Early Release
- **Thursday, November 13**: Last Day to Withdraw with a Grade of “W”
- **M – F, November 24 - 27**: Thanksgiving Break
- **R - F, December 18-19**: Final Exams
- **Monday, January 5, 2015**: Semester Ends

**The instructor reserves the right to amend this syllabus as deemed necessary and/or suitable without prior notice.**