Introduction to Accounting II
COURSE SYLLABUS
Spring 2015

Course Name
ACNT 1304 – Introduction to Accounting II

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.

General Information
Course Prerequisite: None
Course Level: Introductory
Course Credit Hours: 3

Textbook(s)

Instructor Information
Instructor: Jennifer Sanders
Telephone: 214/860-2296
E-mail: jsanders@dcccd.edu
Office Hours: By Appointment

Accounting Help Desk
Accounting Lab: Lab Assistants
Room: A441
Telephone: 214-860-2210
Hours: Monday – Thursday 8:00 AM – 8:00 PM
       Friday 8:00 AM – 3:00 PM
       Saturday 9:00 AM – 2:00 PM

NOTE: The instructor reserves the right to modify the course requirements, assignments, grading procedures, and other related policies if circumstances so dictate.
**WECM END-OF-COURSE OUTCOMES**

At the end of this course, students should be able to:

1. Define accounting terminology.
2. Analyze and record business transactions in a manual and computerized environment.
3. Complete the accounting cycle.
4. Prepare financial statements.
5. Apply accounting concepts related to cash and payroll.

*Workforce Education Course Manual (WECM): A web-based inventory of current workforce educational courses and skills and knowledge taught in the ACNT 1303 course. WECM end-of-course outcomes are required by the Texas Higher Coordinating Board (THECB).*

**STUDENT LEARNING OUTCOMES**

As a result of participating in the ACNT 1303 course, students will be able to:

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

**ASSIGNMENTS CALENDAR**

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter(s)</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>ORIENTATION &amp; Ch. 7 – Inventories</td>
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<tr>
<td>2</td>
<td>Ch. 7 – Inventories</td>
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<tr>
<td>3</td>
<td>Ch. 8 – Sarbanes-Oxley, Internal Control</td>
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<tr>
<td>4</td>
<td>Ch. 8 – Sarbanes-Oxley, Internal Control</td>
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<tr>
<td>5</td>
<td>EXAM 1 – CHAPTERS 7 and 8</td>
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<tr>
<td>6</td>
<td>Ch. 9 – Receivables</td>
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<tr>
<td>7</td>
<td>Ch. 9 – Receivables &amp; Ch. 10 – Fixed Assets &amp; Intangibles Assets</td>
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<tr>
<td>8</td>
<td>Ch. 10 – Fixed Assets &amp; Intangibles Assets</td>
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<tr>
<td>9</td>
<td>EXAM 2 – CHAPTERS 9 and 10</td>
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<tr>
<td>10</td>
<td>Ch. 11 – Current Liabilities and Payroll</td>
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</table>
III. **ATTENDANCE:**
All students are expected to attend class, as per schedule, in order to receive college credit for this course. Attendance is very important due to the course content, presentation of materials, student interaction and course assignments. If you cannot attend class you **must** notify your instructor before class time—otherwise you will have an unexcused absence.

Similar criteria pertains to Online/Distance Learning students. Students are expected to read all required materials and review all materials provided by the instructor. Students are expected to follow the guidelines as set forth in the course syllabus. Attendance is very important due to the course content, presentation of materials, student interaction via discussion boards and/or collaboration sessions and, course assignments.

If you cannot attend class, via the Internet, you **must** notify your instructor, immediately. The Internet, eCampus, Blackboard are the major components of an Online/Distance Learning course. The instructor monitors **Course Statistics** to evaluate a student's attendance in the course and, of course, monitors/grades and reviews the completion of course assignments, quizzes, reports, Blogs, and examinations. **Note:** It is imperative that you, INET or Hybrid students, review the eCampus/Black Board system **DAILY** for any new announcements and/or updates.

IV. **TSI INFORMATION:**
The Texas Success Initiative (TSI) is a statewide program designed to ensure that students enrolled in Texas public colleges and universities have the basic academic skills needed to be successful in college-level course work. The TSI requires assessment, remediation (if necessary), and advising of students who attend a public college or university in the State of Texas. The program assesses a student's basic academic skills in reading, writing, and math. Passing the assessment is a prerequisite for enrollment in many college-level classes such as English 1301/1302, History 1301/1302, Math 1414, etc. Students who do not meet assessment standards may complete prerequisite requirements by taking developmental courses in the deficient area and passing them with a grade of C or higher. In some cases retesting will also be required. It is up to each student to be aware and informed about requirements that are subject to change. [http://www.rlc.dcccd.edu/regi/resource/tsi.htm](http://www.rlc.dcccd.edu/regi/resource/tsi.htm)

V. **STOP BEFORE YOU DROP PROCEDURE:**
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 six (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 six (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)

VI. **WITHDRAWAL POLICY:**
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 the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). 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. For more information about drop deadlines, refer to the current printed Credit Class Schedule, contact the Admissions Office at 214-860-2484 (A169), or contact the division office. *I hope you will discuss your plans with me if you do feel the need to withdraw.*

VII. **REPEATING A 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. 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 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/)

VIII. **NOTIFICATION OF ABSENCE DUE TO RELIGIOUS HOLY DAY(S):**
Students desiring to observe a religious holy day, which will result in a class absence, must notify their instructor in writing, for each class, no later than the 13th calendar day after the first class day of the semester in which the absence will occur. The student is required to complete any assignments or take any examinations, within a reasonable time, which may have been missed as a result of the absence.

IX. **FINANCIAL AID:**
If you are receiving any form of financial aid, you 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.

X. **ACADEMIC ETHICS:**
Any violation of the Student Code of Conduct (as printed in the El Centro College Catalog and available at [http://www1.dcccd.edu/catalog/about/standard.cfm](http://www1.dcccd.edu/catalog/about/standard.cfm)) will be penalized accordingly. All matters of academic dishonesty (plagiarism, collusion, fabrication, cheating, etc.) will result in a failing grade for the assignment in question. All violations will be forwarded to the proper college authorities for review. The college may, at its discretion, impose additional penalties on the student including academic probation, suspension, or expulsion. **ANY** form of disruptive behavior will not be tolerated.

XI. **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 214-860-2411 (Voice/TTY), visit A110, or go to [http://www.elcentrocollege.edu/Student_Services/Disability/](http://www.elcentrocollege.edu/Student_Services/Disability/)
Accessibility information can be found at [http://www.blackboard.com/Teaching-Learning/Learn-Resources/Accessibility.aspx/](http://www.blackboard.com/Teaching-Learning/Learn-Resources/Accessibility.aspx/)

*(Please refer to the Welcome/Orientation for more ADA information)*

XII. **RELIGIOUS HOLIDAYS:**
A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence if, not later than the fifteenth day after the first day of the semester, the student notified the instructor of each class scheduled on the date that the student would be absent for a religious holy day. A “religious holy day” means a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20, Tax Code. The notice shall be in writing and shall be delivered by the student personally to the instructor, with receipt acknowledged and dated by the instructor or by certified mail, return receipt requested, addressed to the instructor. A student who is excused under this section
may not be penalized for the absence, but the instructor may appropriately respond if the student fails to satisfactorily complete the assignment or examination.

XIII. **CAMPUS EMERGENCY OPERATION PLAN:**
El Centro College and the Dallas County Community College District have developed policies and procedures for dealing with emergencies that may occur on campus.

To familiarize yourself with these procedures, please take time to watch the overview video:
http://video.dcccd.edu/rtv/DO/emergency_dcccd.wmv

XIV. **DISCLAIMER RESERVING RIGHT TO CHANGE SYLLABUS:**
The instructor reserves the right to amend this syllabus as necessary.

XV. **FOOD, DRINK, CELL PHONES, ETIQUETTE, ETC.:**
Regarding food and drink in the classroom. Instructional staff is responsible for setting policy regarding use of food and drink in each class they teach. In accordance with OM EJ-801.

Food and drink are not allowed in the classroom. Cell phones must be turned-off or silenced (cannot be heard, including vibrations). Proper attire must be worn at all times and, students must be respectful, at all times.

XVI. **CHILDREN ON CAMPUS:**
El Centro College strives to protect an environment most conducive to teaching and learning for all enrolled students. Minor children may not be brought to classrooms, labs, testing areas or study areas of the college. This practice is disruptive to the learning process. Children who are taking part in organized scheduled activities, or who are enrolled in specific classes, are welcomed. For reasons of security and child welfare, the college will not permit unattended children to be left anywhere on the premises. Students/parents who have problems with childcare should visit the advisement/counseling center or the Adult Resource Center to receive referrals to childcare services in the area.

XVII. **COMPUTER USE POLICY:**
This class will require you to utilize campus computers. Please see the computer use policy for the district under the student code of conduct at http://www1.dcccd.edu/cat0406/ss/computer.cfm

XVIII. **COURSE-RELATED INSTITUTIONAL POLICIES** *(located on the ECC server)*
http://www.elcentrocollege.edu/admissions/schedule/syllabus/Course-Related-Policies.pdf

XIX. **INSTITUTIONAL POLICIES** *(located on the ECC server)*