<table>
<thead>
<tr>
<th>Course Information</th>
<th>Instructor Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooperative Education Accounting</td>
<td>Dr. S.T. Desai</td>
</tr>
<tr>
<td>Spring 2015</td>
<td><a href="mailto:desaiweb@dccc.edu">desaiweb@dccc.edu</a></td>
</tr>
<tr>
<td>January 26 – May 14, 2015</td>
<td>(Begin subject line of emails with ACNT-1380-33300)</td>
</tr>
<tr>
<td>ACNT 1380-33300</td>
<td>972-860-2968</td>
</tr>
<tr>
<td>CO-OP</td>
<td>Office Location: B116 – By appointment only</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course Description</th>
<th>Required Materials</th>
</tr>
</thead>
</table>
| Career related activities encountered in the student’s area of specialization offered through a cooperative agreement between the college, employer, and student. Under supervision of the college and employer, the student combines classroom learning with work experience. Directly related to a technical discipline, specific learning objectives guide the student through the paid work experience. (1 Lec. 20 Ext.) | Internet Access  
Valid E-Mail (REQUIRED for communicating with Instructor)  
Textbook – None |
| eCampus Help Desk                   |                                               |
| Phone: 1-866-374-7169 or 972-669-6402|                                               |

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

<table>
<thead>
<tr>
<th>Course Prerequisites</th>
<th>Disclaimer</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>The instructor reserves the right to amend this syllabus as necessary.</td>
</tr>
</tbody>
</table>

**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. **Reading**: Reading at the college level means the ability to analyze and interpret a variety of printed materials—book, article and documents.
2. **Writing**: Competency in writing is the ability to produce clear, correct and coherent prose adapted to purpose, occasion and audience.
3. **Critical Thinking Skills** - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
4. **Communication Skills** - to include effective development, interpretation and expression of ideas through written, oral and visual communication
5. **Empirical and Quantitative Skills** - to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions
6. **Personal Responsibility** - to include the ability to connect choices, actions and consequences to ethical decision-making.

**Student Learning Outcomes**

Upon completion of this course students should be able to:

(Pre)  
Identify three job related new skills to be attained that add value to both the employer and the employee.
Student Learning Outcomes (Cont.)

Demonstrate to the employer achievement of the three new skills identified in the learning plan.

1. Identify three job-related learning objectives for job enrichment beyond regular job assignments.
2. Compile career planning information.
3. Discuss the effects of values, interests, skill motivation, personality, and nonverbal communication on job performance in the business environment.
4. Complete independent study topics. Suggested topics include the following:
   - Explain the requirements for becoming a CPA.
   - Complete business applications using the microcomputer.
   - Complete a financial statement analysis project.
   - Complete an asset valuation project.
   - Complete/update degree plan.
   - Complete a budgeting, forecasting, and/or long-range planning project.

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

Evaluation Procedures

<table>
<thead>
<tr>
<th>COOP Paperwork *</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application, Training Station Agreement &amp; Learning Objectives (Completed accurately on time)</td>
<td>5%</td>
</tr>
<tr>
<td>Setting and Accomplishment of Goals and Employer Evaluations</td>
<td>40%</td>
</tr>
<tr>
<td>COOP Assignments</td>
<td>55%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
</tr>
</tbody>
</table>

*Paperwork includes:
- Coop application - due at registration 2/03/15
- Training station agreement – due 2/10/15
- Job-related learning objectives – due 2/17/15
- Seminar Summaries – due 5/05/15
- Completed objectives - due 5/09/15
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>

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

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
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

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

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
- Student Health101, e-magazine
  - 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
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 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. 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
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Assignment 1

Accounting Scholarships - Sources

List at least three sources of scholarships for accounting students. For each source provide additional information about the maximum amount of scholarship granted and the criteria to be met by the recipient.

1.

2.

3.
Assignment 2

Accounting Software (INTUIT)

Objective: To become aware of products of INTUIT, a leading company in the computerized accounting field.

1. Go to http://www.intuit.com
2. Examine the website and answer the questions:

INTUIT.COM—Low Cost Simple to Use Accounting Software

1. What is Quicken?

2. What is QuickBooks for the desktop?

3. What is QuickBooks for the Web?

4. Prepare an amortization schedule for the following loan: Principal borrowed $100,000 for 30 years at an APR of 12%. Payments for principal and interest to be paid monthly.
Assignment 3

Earnings Potential of Accounting Graduates

Objective: The student will be able to research and identify the earnings potential for persons with different levels of accounting education and experience.

1. Go to http://www.accountemps.com

2. Locate the current salaries paid to accounting professionals and answer the question on the following page.

Earnings Potential of Accounting Graduates

What is the salary range for the following accounting positions in the current year?

a. Full Charge Bookkeeper in a small firm (a small firm would be one with sales up to $25 million)

b. Accounts Receivable Clerk in a large firm ($250 million + in sales)

c. Accounts Payable Clerk in a large firm ($250 million + in sales)

d. Payroll Clerk in a large firm ($250 million + in sales)
Assignment 4

Fortune 500 Company Annual Report

Objective: To access the most current financial data for a large US corporation in the Fortune 500 companies.

1. Go to http://www.fortune.com
2. Locate the Fortune 500 companies.

Fortune 500 Company Annual Report

1. What is the Fortune 500?

2. Select one of them and answer the following questions based on their latest annual report.
   a. Company selected and date of annual report?
   b. Total Revenues?
   c. Cost of Goods Sold?
   d. Ending shareholders equity?
   e. Total Assets?
   f. Total Liabilities?
   g. Cash Flow from Operating Activities?
Assignment 5

Presidential Tax Returns

Objective: The student will be able to identify various tax related items from the form 1040. Tax shelters used by high net worth taxpayers will be identified.

1. Go to: http://www.taxhistory.org/presidential then select Presidential Tax Returns
2. Locate the most current individual tax return of the reigning President and Vice President of the United States.

Presidential Tax Returns

1. Fill in the missing information.

<table>
<thead>
<tr>
<th>What is adjusted gross income (AGI)?</th>
<th>PRESIDENT Current</th>
<th>VICE PRESIDENT Current</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of exemptions claimed?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of taxable income?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total tax liability</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. What are exemptions?

3. What is a tax shelter?

4. How are dividends and capital gains taxed?

5. How are tax credits different from tax deductions?
Assignment 6

Tax Interactive

Objective: To learn about the US tax system.

2. Explore the website.

1. Where do our tax dollars go?

2. What is the role of the IRS?

3. What are the basic tax forms required to be completed by taxpayers?

4. What is Earned Income Credit?
Assignment 7

Texas CPA Licensing Requirements

Objective: The student will be able to identify requirements that must be satisfied to obtain and maintain a Texas CPA license.

1. Go to http://www.tsbpa.state.tx.us
2. Locate the Texas CPA Licensing Requirements.

List the requirements for obtaining a CPA license.

a. 

b. 

c. 

d. 

e. 

f. 

g.
**Federal Reserve System**


2. Write a one page summary of the functions of the Fed.