ACCOUNTING CAPSTONE
ACNT2302 SYLLABUS

COURSE INFORMATION

Course Title: Accounting Capstone  
Course: ACNT 2302  
Course Section: 41481  
Classroom: eCampus  
Course Days: SMTWRFS  
Course Prerequisites: Students must obtain instructor approval or have successfully completed coursework in ACCT 2301, ACCT 2302, ACNT 1311, and ACNT 1313.  
Course Starts: January 21, 2015  
Certification Date: January 27, 2014  
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

INSTRUCTOR INFORMATION

Instructor: Professor Brown  
Office: L319  
Phone: (972) 860-7095  
Email: reginabrown@dcccd.edu  
Office Hours: Posted in eCampus

DIVISION INFORMATION

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

COURSE DESCRIPTION

This course allows students to apply broad knowledge of accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations. Course Credit Hours: 3
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%:

1. Complete the accounting cycle for service and merchandising businesses
2. Demonstrate computer skills related to accounting applications in business
3. Prepare financial reports and communicate those findings in written and/or oral form
4. Solve complex accounting issues by applying analytical skills to business situations
5. Participate in research and discussions of accounting issues, trends, and situations

COURSE OBJECTIVES

This course is designed for accounting students who are currently concluding their accounting coursework to integrate textbook concepts with real-world accounting situations and projects.

The class work goals are designed to align directly to the Student Learning Outcomes as it relates to accounting as a career and include a focus on accounting topics, leadership, ethics, management, and careers in accounting. At minimum, in this course we will:

- Review basic accounting concepts
- Discuss financial statement presentation through a weekly review of the financial statements of public companies
- Complete an accounting capstone project demonstrating an understanding of the complete accounting cycle
- Create an individual portfolio that can be used in a job search
- Create a financial statement analysis presentation using Excel, Power Point and Word.
- Explore leadership, management, ethics topics in accounting context
- Address financial literacy and financial planning issues
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>Manage Resources</th>
<th>Work with Information</th>
<th>Apply Systems Knowledge</th>
<th>Use Technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1 Time</td>
<td>C5 Acquires &amp; evaluates information</td>
<td>C15 Understands systems</td>
<td>C19 Applies technology</td>
<td></td>
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<tr>
<td>C2 Money</td>
<td>C6 Organizes &amp; maintains</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C3 Material &amp; Facilities information</td>
<td>C7 Interprets &amp; communicates information</td>
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<tr>
<td></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>Demonstrate Basic Skills</th>
<th>Demonstrate Thinking Skills</th>
<th>Exhibit Personal Qualities</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1 Reading</td>
<td>F7 Creative thinking</td>
<td>F13 Responsibility</td>
<td></td>
</tr>
<tr>
<td>F2 Writing</td>
<td>F8 Decision making</td>
<td>F16 Self-management</td>
<td></td>
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<tr>
<td>F3 Arithmetic</td>
<td>F9 Problem solving</td>
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<tr>
<td>F4 Mathematics</td>
<td>F10 Seeing things in the mind’s eye</td>
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<tr>
<td>F5 Listening</td>
<td>F11 Knowing how to learn</td>
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<td></td>
<td>F12 Reasoning</td>
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</tbody>
</table>

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.
REQUIRED COURSE MATERIALS

TEXTBOOK: Financial & Managerial Accounting 12th ed. by Warren, Reeve, & Duchac with CNow
   Sold as a bundle in Eastfield College bookstore

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 made to
   Cengage within the timeframe allowed as per the website.**

INTERNET ACCESS TO ECAMPUS – Paperless Communication & Course Documents
   https://dcccd.blackboard.com/webapps/portal/frameset.jsp

CLASS MATERIAL
   1. Calculator
   2. Pencils
   3. Erasers
   4. Organized Notebook
   5. Textbook
   6. Personal Computers
   7. Microsoft Office: Excel, Word, PowerPoint as resources
   8. PDF reader

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:

   1. Access to course information and updates (as noted above)
   2. Feedback on graded assignments and testing
   3. Allows the student to track their own progress via the online gradebook
   4. Ability to review graded homework and quizzes in preparation for exams
GRADING EVALUATION & COURSE OUTLINE

<table>
<thead>
<tr>
<th>ASSIGNMENTS</th>
<th>DUE DATE</th>
<th>POINT VALUE</th>
<th>%OF GRADE</th>
<th>GRADING SCALE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Cycle Project</td>
<td>2/8</td>
<td>100</td>
<td>10%</td>
<td>900-1000</td>
</tr>
<tr>
<td>Capstone Project</td>
<td>3/1</td>
<td>300</td>
<td>30%</td>
<td>800-899</td>
</tr>
<tr>
<td>Financial Statement Analysis Project</td>
<td>3/20</td>
<td>300</td>
<td>30%</td>
<td>700-799</td>
</tr>
<tr>
<td>Accounting Knowledge &amp; Business Logic</td>
<td>1/25</td>
<td>120</td>
<td>12%</td>
<td>600-699</td>
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<td></td>
<td>2/22</td>
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<td></td>
<td>2/27</td>
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<tr>
<td>Case Study</td>
<td>2/1</td>
<td>100</td>
<td>10%</td>
<td>0-599</td>
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<td>2/15</td>
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<tr>
<td></td>
<td>3/8</td>
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<td></td>
<td>3/16</td>
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<td></td>
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<tr>
<td>E-Portfolio</td>
<td>3/20</td>
<td>80</td>
<td>8%</td>
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<tr>
<td>COURSE TOTAL</td>
<td></td>
<td>800</td>
<td>80%</td>
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Grading Notes: Final Grades are calculated based on the total points earned by the student on assignments. Any grade inflation (not to exceed 10 points) is at the discretion of the Instructor based on the student’s effort in: attendance, meeting deadlines, character, work ethics, attitude, class participation, and cooperation. An 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 discussed during office hours. The instructor reserves the right to amend this syllabus – Assignments, Points, etc. as deemed necessary.

COURSE ATTENDANCE POLICY, EXPECTATIONS, & ETIQUETTE

In an effort to master the course objectives, all students are expected to:
1. Attendance is essential!
2. Complete and submit all graded projects on or before the posted due date
3. Read/respond to class discussions, emails, and announcements posted in eCampus
4. Students are expected to maintain a high level of integrity with all course assignments; practice: confidentiality & ethical behavior, and avoid: dishonesty, cheating, sharing work, or plagiarism on written assignments.
5. Students are expected to communicate in a professional manner at all times. According to your acceptance of the standards of conduct published in the current edition of the Eastfield College Catalog.
6. Students are expected and graded to work in groups to complete individual and group portions of projects. One submission with an outline of work assignments is required by the team leader. Grades will be based on participation and completion.
DISCUSSION BOARD CRITERIA
Discussion board participation is required and graded. This includes active participation in class discussions, online questions and online discussion topics posted by your instructor on blackboard.

Participation is very important online. Class participation is essential to the effectiveness of this course. This course thus requires active participation and advanced reading of the assigned course material.

In order to earn discussion and participation credit, students will be expected to post a **minimum of 2 substantive responses per discussion topic.** This is a required part of your grade. Generally, students will receive credit for their own original message/answer in addition to **two messages sent as replies (Comments supported with a web link)** to discussion topics posted by the instructor and messages posted by other classmates in the Discussions section in Blackboard (eCampus).

Please note that both **quantity** and **quality** are important considerations when it comes to participation. A message which says simply, “I agree,” for example, would not constitute participation and will not receive credit since it does not add anything of substance to the discussion. Messages posted in the discussion board must be professionally written and contain minimal grammatical errors.

In order to earn full credit, students must add something of substance to the class discussion for each case. This would consist of new ideas, your perspectives, pointed follow-up questions, etc. Students should suggest alternative solutions or ways to look at the topic or relate your own real-world experience to the topic. Messages should reflect critical thought and relate the course content. For inappropriate discussions, students will at minimum earn a zero on the current assignment and/or face possible disciplinary actions as per the student code of conduct.

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 the final exam date, 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.

PENALTY POINTS
- All assignments will be accepted **late** with a 50% penalty. **NO EXCEPTIONS** out of fairness.
- All assignments are **due at 11:59pm on the date assigned.**

TECHNICAL SUPPORT
- Consideration for **one assignment reset** without penalty **may be possible,** when you email the Instructor with a screen print of the technical problem at the time the problem occurs, email proof of your contact with Technical Support, and the incident must not occur within the last hour of the deadline.
- Be sure to run the diagnostic test on your computer for compatibility.
- **You are also responsible** for contacting **technical support** for assistance: eCampus (972) 669-6402 or [http://d2.parature.com/ics/support/](http://d2.parature.com/ics/support/)
COMMUNICATIONS & INSTRUCTOR ACCESS

- Emails should be written as if you were writing a business letter.
- All emails should be written grammatically correct using a polite and professional tone.
- The email must include:
  - A subject line – for Example: “Question on Ch 2 Quiz ACCT23014001” Emails that do not include a subject line will not be read.
  - A Greeting – for example “Dear Professor Brown”
  - Detailed message – print screen aides explanations
  - Signature - your first & last name, class & section
- If you are asking a question regarding content, be sure to include page numbers and/or print screen to reference the material.
- 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 Netmail.

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.
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

CAVEAT

This syllabus is a set of guidelines for ACNT 2302, Capstone INET. 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

OBTAINING FINAL COURSE GRADES USING ECONNECT

Final Grade Reports are no longer mailed. Convenient access is available online at www.econnect.dcccd.edu. Use your identification number when you log onto eConnect, an online system developed by the DCCCD to provide you with timely information regarding your college record. Your grades will also be printed on your Student Advising Report, which is available in the Admissions Office.

EASTFIELD COLLEGE EMAIL POLICY

Faculty and students must have and use a DCCCD account for all correspondence relating to academic coursework. For information on setting up a DCCCD student email account go to: http://www.dcccd.edu/netmail/home.html

FINANCIAL AID STATEMENT FOR DISTANCE LEARNING CLASSES

If you are receiving Financial Aid grants or loans and are enrolled in a Distance Learning class, you must show participation in this class prior to the certification date by either e-mailing or contacting the instructor or logging on to eCampus. 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.
REPEATING THIS COURSE: (THIRD ATTEMPT TO ENROLL IN 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 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/

ACADEMIC HONESTY STATEMENT
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

Academic dishonesty includes, but is not limited to, cheating on tests, plagiarism and collusion. 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.

FOOD AND DRINK POLICY
Food, drinks, and tobacco products are prohibited in Eastfield College classrooms.

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. For more information: http://www.eastfieldcollege.edu/SSI/DSO/index.html

RELIGIOUS HOLIDAYS
Absences for observance of a religious holy day are excused. Notification of the absence must be given to the instructor in writing at least two weeks prior to the date of the holy day. A student whose absence is excused to observe a religious holy day is allowed to contract with the instructor to take a make-up examination or complete an assignment within at a mutually agreed upon time after the absence.

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 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. For more information about drop deadlines, refer to the current printed Credit Class Schedule, contact the Admissions/Registrar’s Office at 972-860-7167 (Room C119), or contact the division office.
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

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.

INCLEMENT 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.

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