In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

### Course Information

**Class:** ACCT 2301-23406  
**Duration:** Monday, March 20 – Friday, May 5, 2017 (7 weeks)  
**Prerequisite:** TSI met or exempt in math, or equivalent  
**Professor:** Clarice McCoy, CFP/CPA/MBA  
**E-mail:** cmccoy@dcccd.edu  
**Phone/Fax:** 972-860-4166 / 972-860-4142  
**Cell (emergency only):** 214-616-7930  
**Office:** Brookhaven College, M108  
**Office Hours:** E-mail me for appointment. Virtual office hours posted on Blackboard (eCampus) class site  
**Certification Date:** Friday, March 24, 2017  
**Drop Deadline:** Monday, April 24, 2017  
**Class Meeting Time:** Online at your convenience using Internet and Blackboard (eCampus) at [http://ecampus.dcccd.edu](http://ecampus.dcccd.edu). (See class schedule for recommended and required completion dates.)  
**Tech Help/Support:** 972-669-6402 or ecampus.support.edu@dcccd.edu  
**Tech Requirements:** Computer with Internet access for Blackboard and E-mail  
**Division Information:** Business Studies, Brookhaven College, M110 / 972-860-4160  
**Required Materials:** Before purchasing your course materials, login to the Blackboard (eCampus) class site at [http://ecampus.dcccd.edu](http://ecampus.dcccd.edu). Click on the “Text/Access Code” button for additional information about purchasing your course materials and registering your access code.


There are two options available for purchasing the required textbook (print or eBook) and access code. Select one.

1. If you prefer a print textbook, select the custom bundle packaged with a loss-leaf print textbook and the “Connect Plus” access code (which includes the homework system and eBook) with ISBN 9781259874871 at the Brookhaven College Follett Bookstore in Farmers Branch, TX (BEST DEAL at about $120 and it can be used for both ACCT 2301 and ACCT 2302) OR

2. If you are comfortable using an eBook exclusively (no print text), select only the “Connect Plus” access code.

Note: These materials are used for both online ACCT 2301 and ACCT 2302. ACCT 2301 covers Chapters 1-12, and ACCT 2302 covers Chapters 13-24. The access code is required for completing assignments, quizzes, and unit exams. In addition, it provides access to a complete learning system, including LearnSmart (an intelligent response system) and Smartbook. Using this learning system saves time, helps you learn the course content, and may improve performance.
Catalog Description

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organization. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information that are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS). (To ensure transferability, students should plan to take both ACCT 2301 and 2302 within the DCCCD.)

Coordinating Board Academic Approval Number 5203015104 (3 Lec.)

Prerequisite: TSI met or exempt in math, or equivalent

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 120 hours total (8 hours per week attending class and studying and completing homework outside of class). To be successful in this 7-week online accounting course, you should be prepared to spend a minimum of 17 hours per week, which is like having a half-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Instructor Information

Since this is an online class, you will communicate with me by e-mail and by completing and submitting class work through Blackboard (eCampus). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Proctored Testing and Testing Sites

To maintain the integrity of this accounting course, which is transferable to four-year colleges and universities, the DCCCD Accounting Curriculum Committee requires that at least 50% of the final course grade come from exams and that these exams must be taken in a proctored setting.

In this course, the proctored exams are the mid-term and final. They must be taken through Blackboard at the approved proctored testing site without the use of textbook or notes. Only one attempt is allowed. The mid-term covers Chapters 1 through 6, and the final covers Chapters 7 through 12. The mid-term and final must be taken by the date in the class schedule—no extensions are allowed. (You will indicate your testing site in the Student Contract, which is part of the eCampus orientation.)

If you are a local student, you may choose to take the proctored mid-term and final at any DCCCD campus testing center. If you are a non-local student needing to test outside the Dallas area, you will secure a proctor, make your own testing arrangements, pay any fees associated with this service, and get the testing site officially approved by completing and submitting a notarized proctor nomination form. (Possible non-local testing sites include testing centers at other colleges/universities, Sylvan and Kaplan testing centers, Prometics, ProctorU, etc.) For a copy of the proctor form, go to the eCampus class site tab, “Mid-Term/Final Exams,” and click on “Proctor Nomination Form.” Fill it out, get it notarized, and then submit it as indicated on the form. Send an e-mail to your instructor including the proctor’s name, title, e-mail address, and phone number.

Take the following to the proctored testing site: (1) two copies of the test Permission Slip, one for the mid-term and one for the final (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) basic 4-function nonprogrammable calculator. If testing at a DCCCD testing center other than Brookhaven, a cross-campus testing form with your name listed will be sent to the center indicated on your Student Contract. If testing outside Dallas at an approved proctor site, complete the Proctor Nomination Form and the testing information will be sent to the proctor listed on the form. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

Course Outline

In this course you will learn the accounting cycle for both service and merchandising businesses. In addition, emphasis will be on current and long-term assets, current and long-term liabilities, corporations, and cash flows. The chapters covered in the textbook are as follows:

Chapter 1: Accounting in Business
Chapter 2: Accounting for Business Transactions
Chapter 3: Adjusting Accounts for Financial Statements
Chapter 4: Accounting for Merchandising Operations
Chapter 5: Inventories and Cost of Sales
Chapter 6: Cash and Internal Controls
Chapter 7: Accounting for Receivables
Chapter 8: Accounting for Long-Term Assets
Chapter 9: Accounting for Current Liabilities
Chapter 10: Accounting for Long-Term Liabilities
Chapter 11: Corporate Reporting and Analysis
Chapter 12: Reporting Cash Flows
Course Goal
Upon completion of this course, you will be able to demonstrate a basic understanding of financial accounting.

Student Learning Outcomes (SLOs)

Upon successful completion of this course, you should be able to:
1. Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.
2. Identify the difference between accrual and cash basis accounting.
3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).
4. Prepare adjusting entries and close the general ledger.
5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders’ equity.

Note: These student learning outcomes (SLOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Academic Course Guide Manual (ACGM).

Unit and Course Objectives (UOs and COs)

This course is divided into three units. Each unit includes four chapters each, for a total of twelve chapters. During this course, you will complete the following financial accounting activities and use the information to make and evaluate financial decisions.

Unit 1: Complete the accounting cycle for a service and a merchandising business.
1. Analyze business transactions using the accounting equation and prepare financial statements.
2. Analyze and record business transactions and prepare financial statements.
3. Adjust and close accounts and prepare financial statements.
4. Account for merchandising activities including purchases and sales.

Unit 2: Account for current and long-term assets.
5. Account for cash and internal controls including petty cash and bank reconciliation.
6. Account for inventories and cost of sales including methods of valuation.
7. Account for accounts and notes receivable including issue, interest, collection, and disposal.
8. Account for long-term assets including plant assets, natural resource, and intangibles.

Unit 3: Account for current and long-term liabilities, corporate equity, and cash flows.
9. Account for current liabilities including known, estimated, and contingent.
10. Account for long-term liabilities including bonds and notes.
11. Account for corporate equity transactions including capital stock, dividends, and treasury stock.

Note: These unit objectives (UOs) and course objectives (COs) are directly related to the student learning outcomes (SLOs). Detailed objectives are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed chapter objectives are also listed by chapter in the textbook.
Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

<table>
<thead>
<tr>
<th>Foundation Skills (FS)</th>
<th>Workplace Competencies (WC)</th>
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<tbody>
<tr>
<td>1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks</td>
<td>1. Resources: Identifies, organizes, plans, and allocates resources</td>
</tr>
<tr>
<td>2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons</td>
<td>2. Interpersonal: Works with others</td>
</tr>
<tr>
<td>3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty</td>
<td>3. Information: Acquires and uses information</td>
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<td></td>
<td>4. Systems: Understands complex inter-relationships</td>
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<tr>
<td></td>
<td>5. Technology: Works with a variety of technologies</td>
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Instructional System

The textbook, homework learning system, accompanying Blackboard course resources, and your instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the homework learning system and Blackboard resources are based and were developed. There are numerous questions, exercises, and problems at the end of each chapter that are available for practice. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed extensive materials to help you learn the content. They are located by units under the Blackboard COURSE RESOURCES section. There you will find, by chapter, objectives, overview and textbook reading assignment, PowerPoint presentations, lecture notes, etc. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need, but you do need to complete much practice because in accounting “practice makes perfect.” You will also find the required LearnSmarts and assignments for each chapter. In addition, you will find the comprehensive problem, information about the three unit exams (including study guides with answers and the exams themselves), study guides and review PowerPoints for both parts of the final exam, as well as the final itself, where you log in when you arrive at the approved proctored site to take the both parts A and B of the final. (All of these required items can also be accessed directly under the Blackboard COURSE ASSESSMENTS section.)

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each chapter, providing feedback on assignments, answering your questions, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook. [Recommended]
2. Using, as needed, the supplementary materials for each chapter under the Blackboard “Unit” tabs (including viewing the PowerPoint presentations, reading the lecture notes, etc.). [Recommended]
3. Completing interactive presentations. [Extra credit]
4. Completing and submitting LearnSmart activities. [Required]
5. Completing and submitting Assignments A. [Required]
6. Completing and submitting Assignments B. [Required]
7. Completing and submitting Assignments C. [Extra credit]
8. Completing and submitting quizzes. [Required]
9. Preparing for and taking three unit exams. [Required]
10. Completing and submitting comprehensive financial problem. [Required]
11. Preparing for and taking the mid-term and final at approved proctored testing site. [Required]
Course Requirements

To complete this course successfully, you must do the following:

1. Complete the course orientation and submit the Student Contract and Information Survey and take the Accounting Pretest (used to verify participation for certification).
2. Complete and submit twelve (12) LearnSmart activities (12 @ 5 points each = 60 points).
3. Complete and submit twelve (12) Assignments A (12 @ 10 points each = 120 points).
4. Complete and submit twelve (12) Assignments B (12 @ 10 points each = 120 points).
5. Take twelve (12) quizzes (12 @ 5 points each = 60 points).
6. Take three (3) unit exams (3 @ 40 points each = 120 points).
7. Complete and submit comprehensive financial problem (20 points).
8. Take mid-term exam at an approved proctored testing site (250 points).
9. Take final exam at an approved proctored testing site (250 points).

Grading System

The grading system consists of the following:

1. Fifty percent (50%) of your final course grade comes from LearnSmart activities, Assignments A, Assignments B, Quizzes, and Unit Exams.
2. The remaining fifty percent (50%) of your final course grades comes from the proctored Mid-Term and Final. The Mid-Term, covering Chapters 1 through 6, is worth twenty-five percent (25%), and the Final, covering Chapters 7 through 12, is also worth twenty-five percent (25%).
3. Extra credit, limited to 30 points, is available and includes Survey (10 points), Accounting Pretest (6 points), Interactives (24 points), and Assignments C Problems (36 points), and Accounting Posttest (10 points).
4. All activities and assessments should be completed by the scheduled dates.
5. Both the mid-term and final must be taken at an approved proctored testing site by, or before, the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) class site. The Student Contract, Student Survey, and Accounting Pretest are located under the “Orientation” tab in the START HERE section. The interactives, LearnSmarts, assignments, quizzes, and unit exams are located by chapter under the Blackboard “Assignments and Units Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section. The mid-term and final are located under the “Mid-Term/Final Exams” tab in the COURSE ASSESSMENTS section. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at http://econnect.dcccd.edu. Contact your instructor if there is a discrepancy.

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 mid-term and final, are recommended dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. 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. Since the LearnSmarts, assignments, and quizzes are designed to help you learn the content and prepare for exams, preferably they should be completed as you finish each chapter but certainly prior to taking the unit exam. Both the mid-term and final exams must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final. If you don’t want to take both the mid-term and final at the end of the term, you may take the mid-term any time after you complete Chapter 6.
**Grading Criteria**

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<thead>
<tr>
<th>Requirements</th>
<th>Points</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>LearnSmart Activities (12 @ 5 points each)</td>
<td>60 points</td>
<td>12%</td>
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<tr>
<td>Assignments A (12 @ 10 points each)</td>
<td>120 points</td>
<td>12%</td>
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<tr>
<td>Assignments B (12 @ 10 points each)</td>
<td>120 points</td>
<td>12%</td>
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<tr>
<td>Quizzes (12 @ 5 points each)</td>
<td>60 points</td>
<td>12%</td>
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<tr>
<td>Unit Exams (3 @ 40 points each)</td>
<td>120 points</td>
<td>12%</td>
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<tr>
<td>Comprehensive Financial Problem (1 @ 20 points)</td>
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<tr>
<td>Mid-Term Exam (Chapters 1-6)*</td>
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<tr>
<td>Final Exam (Chapters 7-12)*</td>
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<td><strong>100%</strong></td>
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<th>Class Schedule and Grade Worksheet</th>
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<td><strong>Due Dates</strong></td>
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<tr>
<td>Mon. Mar. 20</td>
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<td>Thur. Mar. 23</td>
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<td>Sat. Mar. 25</td>
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<td>Wed. Mar. 29</td>
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<td>Tues. Apr. 18</td>
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<td>Thur. Apr. 20</td>
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<td>Thur. Apr. 27</td>
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<td>Fri. Apr. 28</td>
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<td>Sun. Apr. 30</td>
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<td>Wed. May 3</td>
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<td>Thur. May 4</td>
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**Extra Credit (limited to 30 points total toward final course grade):**

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Contract and Survey (for certification)</td>
<td>10</td>
</tr>
<tr>
<td>Accounting pretest (6 points) and Posttest (10 points)</td>
<td>16</td>
</tr>
<tr>
<td>Interactive Presentations (12 @ 2 points each)</td>
<td>24</td>
</tr>
<tr>
<td>Assignments C (12 @ 3 points each)</td>
<td>36</td>
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</tbody>
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*Must be taken at approved proctored site without textbook or notes. Only one attempt is allowed. The comprehensive exam over Chapters 1-12 is divided into two parts: the mid-term (covers Chapters 1-6) and the final (covers Chapters 7-12). Both must be taken by, or before, the scheduled date. Since it is divided into a mid-term and final, you take a break in between the two if you allow enough time and would like.*

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Course Evaluation

All of the following items are located on the Blackboard (eCampus) class site. The Student Contract, Student Survey, and Accounting Pretest are located under the “Orientation” tab in the START HERE section. The interactives, LearnSmarts, assignments, comprehensive problem, quizzes, and unit exams are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section and also under the “Unit” tabs in the COURSE RESOURCES section. Both the mid-term and final are located under the “Mid-Term/Final Exams” tab in the COURSE ASSESSMENTS section. It is recommended that you complete these assessments in the order presented.

**Student Contract/Student Survey/Accounting Pretest in Orientation (16 extra credit points):**
You must complete and submit the Student Contract and Student Information Survey (10 extra credit points) and the Accounting pretest (6 extra credit points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. They should be submitted by the certification date (see page one of this syllabus) to keep any financial aid you are receiving from being affected. The contract and survey are located under the “Orientation” tab in the START HERE section.

**Practice and Review (0 points):**
In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read the chapter and know how to solve the exercises and problems. You must complete many questions, exercises, and problems to get the procedures to “stick in your mind.” Therefore, for each lesson, there are numerous required and extra credit activities and assignments. To serve as practice, you are allowed unlimited attempts on all Interactives, LearnSmarts, and Assignments C. You are allowed three attempts on all Assignments A, Assignments B, and Quizzes. If the extra attempts on all required and extra credit activities do not provide enough practice and explanation, then go to the Practice and Review folders on the McGraw-Hill Connect site. There you will find the static version of all end-of-chapter Quick Study, Exercises, and Problems, as well as the solutions manual for them. Consult this solutions manual only after your first attempt on Assignments A, B, C, if you need an example of how an exercise or problem is solved. The quick study static items are the same as those in Assignments A and B and the static exercises and problems are like the exercises and problems in Assignments B and C (just the algorithmic version with different amounts). These activities in the Practice and Review folders are simply for practice and review—no points are assigned and they are not used in computing your final course grade. The Practice and Review folders are located only on the McGraw-Hill Connect site—not through the eCampus site.

**LearnSmart Activities (12 @ 5 points each = 60 points = 6%):**
LearnSmart is an adaptive learning program. You will be presented with several questions related to the learning objectives from each chapter. Each question will require you to indicate your level of confidence in knowing the correct answer before answering the question. As you progress through the questions, incorrect answers will trigger additional question(s) concerning the same objective as the one missed. Be honest about your level of knowledge as incorrectly answering a question that you previously stated that you “knew” may create additional questions to reinforce your learning. Completion of the LearnSmart module is worth 5 points per chapter, for a total of 60 points, or 6% of your final course grade. Unlimited attempts are allowed, and the score on your highest attempt is recorded. These activities are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section.

**Assignments A and B/Comprehensive Problem (24 @ 10 points each + 20 for CP = 260 points = 26%):**
There are twenty-four (24) required assignments, two (2) for each chapter, and one (1) comprehensive problem (CP). Assignments A and B come from the end-of-chapter Quick Study and Exercises and are presented by chapter objective and in order presented in text. They are worth 10 points each, for 240 points total, or 24%, of your final course grade. The comprehensive problem is Problem 3-7A from Chapter 3. It covers the complete accounting cycle for a service business and is worth 20 points, or 2%, of your final course grade. These assignments cover the chapter’s conceptual, analytical, and procedural learning objectives and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed on each. The score on your highest attempt is recorded. It is located in the COURSE ASSESSMENTS section under the “Comprehensive Problem” tab.

**Quizzes (12 @ 5 points each = 60 points):**
There are twelve required quizzes, one for each lesson. Each quiz has 20 multiple-choice questions and is worth 5 points, for a total of 60 points, or 6% of the final course grade. All quizzes are taken online and the average completion time is approximately thirty minutes. Each quiz must be completed once it is launched; you can’t save
it and finish later. Three attempts are allowed. You will get different questions each time, and the score on your highest attempt is the one used in computing your final course grade. These quizzes are located under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section.

**Unit Exams (4 @ 30 points each = 120 points):**
There are three unit exams, covering four lessons each. Exam 1 covers Chapters 1 through 4, Exam 2 covers Chapters 5 through 8, and Exam 3 covers Chapters 9 through 12. Information about these exams, review PowerPoints and study guides for each, and access to the exams themselves, is located under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section or under the “Unit” tabs in the COURSE RESOURCES section. Unit exams have 40 multiple-choice questions, worth 1 point, for a total of 40 points. These three unit exams are worth a total of 120 points, or 12% of your final course grade. Unit exams have a two-hour time limit, and average completion time is approximately sixty (60) minutes. The exams must be completed once you begin; they can’t be saved and finished later. Two attempts are allowed, and the score on your highest attempt is recorded. If you do not take a unit exam, your final exam will serve as your make-up exam. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.

**Mid-Term and Final Exams (2 @ 250 points each = 500 points):**
The mid-term exam covers Chapters 1 through 6 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. The final exam covers Chapters 7 through 12 and has approximately 40 questions, worth 6.25 points each, for a total of 250 points, or 25% of your final course grade. Included in these multiple-choice questions are terminology as well as problem calculations. The mid-term can be taken any time after you complete Chapter 6 (if the testing site is available). The final is completed after Chapter 12. Both must be taken by the scheduled date; however, they can be taken at different times as long as both parts are completed by the scheduled date. They are taken on Blackboard at a proctored site without use of the textbook and/or notes. Average completion time is approximately 1 ½ hours for each exam (but allow 2 hours for each just in case you need it). The exams must be completed once you begin; they can’t be saved and finished later. Only one attempt is allowed. Information about the mid-term and final, review PowerPoints and study guides for each, and access to the exams, is located under the “Mid-Term/Final Exams” tab in the COURSE ASSESSMENTS section. They may be taken at any DCCCD campus testing center or other approved, proctored testing site for which a Proctor Nomination Form (see “Mid-Term/Final Exams” tab on eCampus class site) has been submitted. Failure to take the mid-term and final as scheduled will result in a zero for each exam. No make-up exams will be given, and you may not substitute a unit exam grade for either the mid-term or final grade. Take the following to the testing site: (1) two copies of the test Permission Slip, one for the mid-term and one for the final (if testing at Brookhaven), (2) picture ID (driver’s license or passport), and (3) a basic calculator. Cell phone calculators or the calculator on the computer cannot be used during proctored exams.

**Additional Extra Credit (limited to 30 points toward final course grade):**
In addition to the student survey and accounting pretest, there are three additional opportunities for extra credit: interactive exercises, Assignments C, and the accounting posttest. Each chapter contains interactive exercises and Assignments C. The interactive exercises, worth 2 points each, cover the lesson objectives and are completed by watching short presentations and answering questions based on the presented material. The Assignments C, worth 3 points each, focus on the procedural outcomes. Unlimited attempts are allowed, and the score on your highest attempt is recorded. The accounting posttest is worth 10 points. Extra credit activities have a combined possible total of 86 points; however, only 30 points may be applied toward your final course grade. These activities are located by chapter under the “Assignments & Unit Exams” tab in the COURSE ASSESSMENTS section but may also be accessed under the “Unit” tabs in the COURSE RESOURCES section.

**Checking Your Grades on eCampus**
Check your grades in the class by going to the “My Grades” tab. To view details/feedback of graded items, click on the score. All interactives, LearnSmarts, assignments, quizzes, unit exams, and mid-term and final exams are scored automatically upon submission and the score is entered in the eCampus grade book. For any activities not automatically scored (Student Contract/Survey), your instructor will review and enter checkmarks or points manually. As with my email responses to you, I try to grade/view all items within 24 hours or less.

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**Brookhaven College and DCCCD Policies**

It is your responsibility to familiarize yourself with Brookhaven College and DCCCD institutional policies and to make sure that you are in compliance. For information on these policies required as an addendum to this syllabus, go to “Syllabus Addendum” at the following address.

[http://www.brookhavencollege.edu/about/administration/vpi/Pages/Syllabus-Addendum.aspx](http://www.brookhavencollege.edu/about/administration/vpi/Pages/Syllabus-Addendum.aspx)
Brookhaven College and DCCCD Policies

For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum (or copy and paste the addresses below). It is your responsibility to familiarize yourself with this information and to make sure that you are in compliance.

http://www.brookhavencollege.edu/about/administration/vpi/Pages/Syllabus-Addendum.aspx
http://www.brookhavencollege.edu/employees/faculty/Documents/BCSyllabus_Addendum.pdf

The following topics are included:
1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. Instructor’s Right to Modify
11. FERPA
12. Office of Institutional Equity Statement

Drop/Withdrawal Policy
Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you. You may withdraw from a class in either the Admissions office or Advising Center. If you stop attending or are unable to complete this class and you do not withdraw before the official drop date, you will receive a performance grade, usually a grade of “F.” Students sometimes drop a class when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel you need to withdraw. The full drop and withdrawal policy is online in the college catalog.

Stop Before You Drop
For students who enroll 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 college counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated six 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. The full drop and withdrawal policy is online in the college catalog.

Financial Aid Statement
Failure to attend classes could result in a loss of Financial Aid (FA). 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.

Financial Aid Certification of Attendance: You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples: initiating contact with your instructor to ask a question about the academic subject studied in the course; submitting an academic assignment; taking an exam; completing an interactive tutorial; participating in computer-assisted instruction; attending a study group that is assigned by the instructor; or participating in an online discussion about academic matters relating to the course. In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

International Students
Students on an F-1 visa cannot withdraw from classes without jeopardizing their official status. If you are on an F-1 visa, you MUST NOT withdraw from any class without the permission of an International Student Advisor in the Multicultural Center, in Room S-136 or at 972-860-4192.

Religious Holidays
A student shall be excused from attending classes, or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this provision may not be penalized for that absence and shall be allowed to take an examination or complete an assignment within a reasonable time after the absence.
**ADA Statement**
Brookhaven College, in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, assures access to college programs and facilities. Students are responsible for notifying the Disability Support Services Office of their need for assistance. Students with documented disabilities, such as mobility impairment, hearing or visual impairment, learning, cognitive, and/or psychological disorders are eligible for services. Disability Support Services is located in Room S136 in the Student Services Center, Building S, or may be reached by telephone at 972-860-4673 or email at bhcADAservices@dcccd.edu.

**Academic Integrity**
Scholastic dishonesty is a violation of the Student Code of Conduct and is punishable as stated in college policies. Please review the [full Student Code of Conduct](#) as listed in the college catalog for additional information. Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism, and collusion. The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. This environment views students in a holistic manner, encouraging and inviting them to learn and grow independently. Such an environment presupposes both rights and responsibilities.

**Repeating This Course**
Each college of the DCCCD charges 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 being charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts included courses taken at any of the DCCCD colleges since the Fall 2002 semester. The District’s policy for tuition charges relating to a third attempt is in the college’s catalog.

**Grade Reports**
Final grade reports are not mailed to students. You may obtain your final grades online at [https://econnect.dcccd.edu/](https://econnect.dcccd.edu/). From the student menu, select “My Grades” under “My Personal Information.” If you are not already logged in, you will be prompted to do so. Select the grade type you wish to review. Press the submit button and all grades for the selected grade type will be displayed.

**Instructor’s Right to Modify**
The instructor has the right to add, delete, or revise segments of this course syllabus.

**FERPA**
The Family Educational Rights and Privacy Act (FERPA) affords students certain rights with respect to their education records. More information about the FERPA guidelines is available online in the college catalog.

**Office of Institutional Equity Statement**
The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

### Accounting Department Policies

#### Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. **Instructors will not automatically drop students who have stopped attending class.**

#### Electronic Devices
To prevent interruptions in the classroom, please see that all pagers, cell phones, and other electronic devices are turned off in the classroom. No calls are to be received or sent in the classroom or in the Business Studies instructional lab (M129). Cell phones, pagers, etc., should be turned off before entering the Business Studies instructional lab. No programmable calculators/cell phones will be allowed when taking exams.

**Caveat: Instructor’s Right to Modify**
This syllabus is a set of guidelines for ACCT 2301, Principles of Financial Accounting. The instructor has the right to add, delete, or revise segments of this course syllabus 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.

**Yea - The End!**