Instructor: Casey Martin, CPA  
Office: Bonham Hall, Room 126  
Telephone: 972-761-6773  
Office Hours: Mon & Wed 2-3:15pm, Tues & Thurs 9:30-10:45am, or by appointment  
E-mail: caseym@dcccd.edu

REQUIRED COURSE MATERIALS:

Textbook and McGraw-Hill “Connect” Student Registration Access Code:  
Fundamentals of Financial Accounting, Fifth Edition; by Phillips, Libby and Libby; McGraw Hill Companies, available as follows:  
Option 1) Connect access and ebook ISBN: 9781259128547, or  
Option 2) Hard copy textbook, Connect access, and ebook ISBN: 9781308718200

COURSE DESCRIPTION:

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

LEARNING OUTCOMES:

Upon successful completion of this course, the student will be able to:

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

Workplace/SCANS/Intellectual Competencies:  
1. Manage Resources:  
• Manage time in order to complete class assignments and exams  
2. Interpersonal Skills:  
• Work in teams in order to complete class assignments  
• Learn to use communication, negotiation, and evaluation skills in assigned activity
3. Work with information:
   - Acquire and evaluate relevant information in decision making
   - Organize and maintain accounting information using a variety of accounting systems
   - Interpret and communicate relevant information in financial statements and other accounting reports
   - Process information with computers using electronic spreadsheets and other software

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

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

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

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

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

Exemplary Educational Objectives
1. Apply higher-order thinking, generally accepted accounting principles and accounting methods to decision modeling and solving real-world business situations.
2. Represent and evaluate basic financial information verbally, numerically, graphically and symbolically.
3. Expand strategic/critical thinking skills and formal logic to support business and investment decisions.
4. Use appropriate technology to enhance analytical/problem-solving skills and to solve business problems and judge the reasonableness of conclusions.
5. Interpret financial statements and accounting models/methods using financial ratios, formulas, graphs, tables, and schematics, and draw inferences from them.
6. Recognize the limitations of business and accounting models/systems.
7. Develop the view that accounting is an evolving discipline, interrelated with diverse cultures and economies, and understand its connections to other disciplines.

ASSESSMENT MEASURES:
Workplace/Scans/Intellectual Competencies:
Assessing Resource Management, Information, Systems, Technology, Basic, and Thinking Skills
   - Examinations
Homework & Project  
Class participation/discussion

Assessing Interpersonal Skills and Personal Qualities
- Observation
- Group/team activities
- Critique

Richland College’s Quality Enhancement Plan – Learning to Learn: Developing Learning Power:
- Richland College is piloting its Quality Enhancement Plan (QEP) in select classes. The QEP provides techniques, practices, and tools to help students develop the habits, traits or behaviors needed to be effective and successful lifelong learners in college and in life. For more information, please log onto: https://www.richlandcollege.edu/aboutrlc/strategic-plan/qep/pages/default.aspx

REQUIRED ONLINE ORIENTATION:

Accounting 1303 requires you to complete an online orientation. This is very important so that I can verify your enrollment and participation to the Registrar. To fulfill your Orientation Requirement, complete the following steps within one week from the start date of the class.

1. Read the course syllabus and all Detailed Directions carefully.
2. Update your personal information on eCampus. I must have a current, working email address for you!
3. Post a personal statement on the Community Orientation Discussion Board in eCampus and respond to at least 2 fellow students’ postings. (go to the “Discussion Board” tab on eCampus).
4. Submit the following Orientation Statement through eMail to your instructor. Instructor info on first page of this syllabus.
   - “I have updated my personal information. I have read the syllabus, and all directions, I understand what I am to do. I have begun working on the first chapter.”
   - I have posted my personal statement on the Community Orientation Discussion Board and I have responded to at least 2 fellow classmates.
5. In addition, tell me about yourself and why you are taking this course. Include any questions you have about the course in this initial communication.

COURSE COMMUNICATIONS

Active communication is vital in the OnLine Learning Environment. You begin this process with the OnLine Orientation, interacting with fellow students through the Community Orientation Discussion Forum and subsequently emailing your instructor to inform her of your completion of the orientation activities. To maintain regular, consistent course communications please adhere to the following guidelines.

eMail: eMail communications with your instructor should be limited to personal, individual situations requiring a private audience between you and your instructor. In these situations your instructor will strive to respond to your mail within 24 hours during a regular school-hours time-frame. Responses during off-hours will be prompt but could be at longer timing.

Important Note: For all e-Mail communications; always include your name, the course prefix and number, the course section number, and the title of whatever it is that you wish to communicate on the subject line of your emails. If you send email from eCampus, the system will automatically add the course number for you.

Discussion Board Forums: The preferred method of communication within the course site is through Open Discussions within the eCampus module.

Community Orientation Discussion Forum: This forum is first used to fulfill your orientation requirements. It could also be helpful to continue building relationships, creating study teams
and generally forming Community with fellow classmates throughout the semester. Your fellow classmates could be your greatest resource in this online class.

Course Question, Answer and Discussion Forum: Use this forum for any and all course questions or inquiries. Posting questions here will allow all students in the class to share in the same information. Your instructor will review this forum regularly and will respond to all questions asked.

Do not send eMail to the instructor for course content questioning. Use this forum instead. Please use clear, concise header information for each of your threads and responses. Use wording that will clearly identify the problem or topic presented for discussion and resolution.

Office Hours / Personal Conference: If you need to meet with your instructor email for an appointment at a time convenient with all parties involved.

### COMPUTATION OF GRADES:

<table>
<thead>
<tr>
<th>Points</th>
<th>Percent</th>
<th>GRADE SCALE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Four Online Exams (150 Pts each)</td>
<td>600</td>
<td>60%</td>
</tr>
<tr>
<td>Graded Practice (8 x 12.5 points each)</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Graded Homework (8 x 25 points each)</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Accounting Cycle Project</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Total Points</td>
<td>1,000</td>
<td>D = 60% - 69%</td>
</tr>
</tbody>
</table>

50 Extra Credit Points can be earned by completing the Interactive Presentations in McGraw-Hill Connect. There are 10 Interactive Presentations assigned and worth 5 points each. Therefore, each student may earn up to 1,050 points. However, the Grade Scale is based on 1,000 total points (90% of 1,000 points = 900). The course assignments will **not** be accepted late. All assignments are graded automatically by the McGraw-Hill Connect system.

### EXAMINATIONS

It is each student’s responsibility to take all exams during the scheduled time-frame. Make-up exams will only be given to students under extraordinary circumstances. If a student is sick, the student must have a doctor’s note stating that the exam could not be taken due to medical reasons.

### ASSIGNMENTS:

Homework and practice include mini exercises (ME), exercises (E), and problems (P) along with Accounting Cycle project will count towards your grade. Practice modules allow unlimited attempts and Homework 3 attempts. The attempt with the “Highest” grade will be used in the computation of course grades. All Assignments must be submitted Online no later than the due date posted (see assignment schedule attached). Completion of all assignments will help you be successful in the course.

### ACCOUNTING TUTORING AND LAB:

Tutoring for accounting students is available on campus in Room M216 Medina Hall and online by clicking on the Tutoring Resources tab on your eCampus course site. Tutoring is **FREE** and is recommended for any student who is having difficulty with the assignments or would like to review for an examination.

### DISTANCE LEARNING INFORMATION:

4
Distance Learning/OnLine ACNT 1303 course is very intensive and challenging and requires a disciplined approach to independent learning. You must be self-motivated, computer literate, and have access to the Internet, E-mail, and Microsoft Office, including Word and Excel.

If you were enrolled in a comparable 15-week on-campus accounting course, you would be expected to attend class 3 hours a week plus spend a minimum of approximately 6 hours per week studying and completing homework. Because you do not have the day-to-day classroom directed activities, you may find that distance education courses require more study time than on-campus classes.

To increase chance of success in a distance learning/OnLine ACNT 1303 course, you must be prepared to spend a minimum of 9 hours per week for a 15-week course, 11 hours per week for a 13-week course, 15 hours per week for a 9-week course, or 34 hours per week for a 4-week course. (Time required varies greatly based on individual backgrounds and aptitude.)

RICHLAND AND DCCCD POLICIES:

Attendance Policy:
In order to be successful students must attend and participate in enrolled classes. 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.

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:

November 15, 2018

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/Student Records office at 972-238-6100 or 6101 (Thunderduck Hall, T170), or contact the division office.

Academic Progress:
Students are encouraged to discuss academic goals and degree completion with their instructors. Specific advising is available throughout the semester.
Check https://www.richlandcollege.edu/services/Advising/Pages/default.aspx for more details.

Institution Policies:

eCampus technical support: If you need Technical Support, please call the help line tollfree 1-866-374-7169 or 972-669-6402.

The instructor reserves the right to amend this syllabus as necessary.
<table>
<thead>
<tr>
<th>Due Date</th>
<th>Chapter Lessons</th>
<th>Practice (These are the problems in your textbook that match what you are required to complete in McGraw-Hill Connect)</th>
<th>Homework (These are the problems in your textbook that match what you are required to complete in McGraw-Hill Connect)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 1: LO1, 2, 3, 4</strong> Introduction and Financial Statements</td>
<td>M 1-2, 7, 12, 16</td>
<td>E 1-5, 8; CP 1-1</td>
</tr>
<tr>
<td>September 4</td>
<td><strong>Chapter 2: LO1, 2, 3</strong> Analyze, Record and Summarize Balance Sheet Transactions</td>
<td>M 2-2, 5, 9, 10 11, 19</td>
<td>E 2-1, 3, 11; PA 2-2</td>
</tr>
<tr>
<td><strong>Wed, Sept 19 - Sat, Sept 22</strong></td>
<td><strong>EXAM 1: Chapter 1 and 2</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 3A: LO2</strong> Accrual Basis Accounting</td>
<td>M 3-1, 3, 6, 9, 10, 18</td>
<td>E 3-2, 4, 6, 8, 16</td>
</tr>
<tr>
<td>October 2</td>
<td><strong>EXAM 2: Chapter 3A and 3B</strong></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 3B: LO1, 3, 4</strong> Analyze, Record and Summarize Income Statement Transactions</td>
<td>M 3-5, 11, 13, 16</td>
<td>E 3-1, 9, 17, 18, 19; PA 3-2</td>
</tr>
<tr>
<td>October 16</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Wed, Oct 17 - Sat, Oct 20</strong></td>
<td><strong>EXAM 2: Chapter 3A and 3B</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 4A: LO1, 2</strong> Analyze, Record and Summarize Adjusting Entries</td>
<td>M 4-2, 5, 6, 18, 21, 22</td>
<td>E 4-2, 8, 16; CP 4-2</td>
</tr>
<tr>
<td>October 30</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 4B: LO3, 4, 5</strong> Prepare an Adjusted Trial Balance, Report FS and Closing Entries</td>
<td>M 4-13, 14, 15, 16, 17</td>
<td>E 4-16, 17, 18; PA 4-1</td>
</tr>
<tr>
<td>November 6</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td>Accounting Cycle Project</td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Wed, Nov 14 - Sat, Nov 17</strong></td>
<td><strong>Exam 3: Chapter 4A and 4B</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 5: LO4, 5, S1</strong> Cash Transactions and Procedures</td>
<td>M 5-8, 9, 10, 11, 12, 13, 14, 15</td>
<td>E 5-5, 7, 9; CP 5-3</td>
</tr>
<tr>
<td>November 27</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Tuesday</strong></td>
<td><strong>Chapter 10: LO1, 2</strong> Payroll Liability Transactions and Procedures</td>
<td>M 10-1, 2, 3, 4, 5, 6</td>
<td>E 10-1, 2, 3; CP 10-3; PA 10-2</td>
</tr>
<tr>
<td>December 4</td>
<td></td>
<td></td>
<td>25</td>
</tr>
<tr>
<td><strong>Wed, Dec 5 – Sat, Dec 8</strong></td>
<td><strong>EXAM 4: Partial chapter 5 and 10</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>