



ACNT1304.001 Course Syllabus—Spring 2017, TR 9:30 – 10:45

Course Information

ACNT1304.001, Introduction to Accounting II, Spring 2017 Semester.

Type of Course/Delivery Mode/Testing Requirements

Day Class, Regular Semester. Class will meet 3 hours per week. Testing will be conducted in class.

Professor Contact Information

Carol Pace:

Office Phone: (903)463-8737

Campus Email: pacecar@grayson.edu

Office Location: CIS105G

Office Hours: Monday: 8:30 – 10:45 AM; 1:30 – 3:00 PM

Tuesday: 8:30 – 9:15 AM; 1:30 – 3:00 PM

Wednesday: 8:30 – 10:45 AM; 2:00 – 3:00 PM

Thursday: 8:30 – 9:15 AM

Friday: 8:30 – 9:30 AM

Course Pre-requisites, Co-requisites, and/or Other Restrictions

ACNT1303—Introduction to Accounting I

Course Description – from college catalog

Introduction to Accounting II (3-1-3). A continuation of ACNT 1303. A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.

Student Learning Outcomes

Students will be able to:

- Define accounting terminology
 - Analyze and record business transactions for a merchandising operation in a manual and computerized environment
 - Calculate interest
 - Apply valuation methods for receivables and payables
 - Utilize various inventory and depreciation methods
 - Identify internal control procedures for inventory, receivables, and payables.
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Required Textbooks (ISBN # included) and Materials

Horngren's *Accounting*, 11th Edition. Tracie Nobles, Brenda Mattison, Ella Mae Matsumara. (If you already have this book from ACNT1303, you do not need to purchase another book. If you have the 10th Edition, you will need to purchase the 11th edition of the book).

If you purchase in our bookstore, you will see it is the loose-leaf version of the book. In order to care for this book, you should purchase two binders. One binder should be a 4" binder to keep the entire book in, and the other should be a 1" binder to keep only one chapter at a time in. This is the one you would bring to class each day. If you carry around the 4" binder with the entire book in it, you will find that it tears up very quickly. The 1" binder really makes it much more manageable. The book provides you with access to the homework manager called My Accounting Lab, and it also provides access to an e-book, which contains all material found in the regular book.

If you purchase your book online or elsewhere, the ISBN is: 9780134077338. Be careful when purchasing your book online. **Make sure it comes packaged with access to My Accounting Lab. If it does not, you will still have to purchase this access.**

Suggested Course Materials

Computer with Internet access

Calculator (inexpensive)

Pencils and paper

Binders

Required Assignments & Academic Calendar

In case of inclement weather, emergency closings, or other unforeseen disruptions to scheduled classes, student must log onto their Blackboard accounts for directions on where or how to continue their coursework.

The following is a tentative schedule for the semester. Any changes will be communicated to the student in class and through Blackboard.

Table 1 Course Schedule

Week	Date	Topics, Readings, Assignments, Deadlines
1	1/17 1/19	Introduction and instructions for the semester (important!) Discuss Chapter 9—please complete the Chapter 9 Lecture Assessment before class
2	1/24 1/26	Discuss Chapter 9 Discuss Chapter 9 –Lab A due at 9:30 am
3	1/31 2/2	Review for Chapter 9 Test—Lab B due at 9:30 am Chapter 9 Test (Quiz due at 9:30 am)

Week	Date	Topics, Readings, Assignments, Deadlines
4	2/7 2/9	Discuss Chapter 10—please complete the Chapter 10 Lecture Assessment before class Discuss Chapter 10
5	2/14 2/16	Discuss Chapter 10 Discuss Chapter 10—Lab A due at 9:30 am
6	2/21 2/23	Review for Chapter 10 Test—Lab B due at 9:30 am Chapter 10 Test (Quiz due at 9:30 am)
7	2/28 3/2	Discuss Chapter 11—Please complete the Chapter 11 Lecture Assessment before class Discuss Chapter 11
8	3/7 3/9	Discuss Chapter 11—Lab A due at 9:30 am Review for Chapter 11 Test—Lab B due at 9:30am
	3/13 – 3/17	Spring Break—No Classes
9	3/21 3/23	Chapter 11 Test (Quiz due at 9:30 am) Work on Group Project
10	3/28 3/30	Work on Group Project Discuss Chapter 14—Please complete the Chapter 14 Lecture Assessment before class
11	4/4 4/6	Discuss Chapter 14 Discuss Chapter 14
12	4/11 4/13	Discuss Chapter 14—Lab A due at 9:30 am Review for Chapter 14 Test—Lab B due at 9:30 am
13	4/18 4/20	Chapter 14 Test (Quiz due at 9:30 am) Discuss Chapter 12—Please complete the Chapter 12 Lecture Assessment before class
14	4/25 4/27	Discuss Chapter 12 Discuss Chapter 12—Lab A due at 9:30 am
15	5/2 5/4	Review for Chapter 12 Test—Lab B due at 9:30 am Chapter 12 Test (Quiz due at 9:30 am)
Final	5/9	Optional Final Exam—10:00 am

Week	Date	Topics, Readings, Assignments, Deadlines
Exam		

Methods of Evaluation

Lecture Assessments—For each chapter, you will listen to and take notes over an audio lecture. After listening to the audio lectures, you will take a short quiz over the material in the lecture. These quizzes must also be completed before coming to class on the day we begin the chapter. See the schedule above for the dates we will begin each chapter. The assessments are worth 25 points each.

Class Exercises—Participation in exercises during class will be very important to your success. Each class day, we will work exercises both guided by the instructor and individually. The exercises the students complete as assigned during class (both individually and in groups) will be graded. These exercises will be worth 20 points per chapter.

Labs—The lab exercises from each chapter are due according to the Course Schedule above. These problems must be completed online in My Accounting Lab, which is a resource provided by the book publisher. This will be discussed in class. You have two attempts at these lab exercises, and your grade will be the higher of the two attempts. Thirty-five points are given for completing each chapter's labs.

Chapter Quizzes—Quizzes will be available in My Accounting Lab for each chapter, and they are due according to the Course Schedule above. These quizzes will be taken wherever you choose and using whatever materials you choose. The purpose of these quizzes is to help you prepare for the tests. You may take these quizzes up to three times each, and you will see different questions each time you take them. Your grade will be the highest of your attempts. Twenty points are available for completing these quizzes.

Group Project—A group project will be assigned and will be worth 100 points (equivalent of a test grade). Students will be placed into groups of 2 – 3 by the instructor, and the group will work together on the project.

Exams—An exam will be given over every chapter. These exams will be a combination of multiple choice questions and problems. The exams will be taken during class time.

Missed exams: If you miss an exam, you will take the comprehensive Final Exam at the end of the semester. This will replace one missed exam. You may also choose to take this Final Exam to replace one test grade if you've taken all six of your tests.

If you know you are going to be absent on the day of a test, you may take the test early, but you may not take it late.

Points will be assigned as follows:

Lecture Assessments for five chapters	20 points each	100 points
Class Exercises for five chapters	20 points each	100 points
Lab problems for five chapters	35 points each	175 points
Quizzes for five chapters	20 points each	100 points

Tests for five chapters	100 points each	500 points
Group Project	100 points	100 points
Total points		1075 points

The following scale will be used to determine the final grade:

967 - 1075 points	A
860 - 966 points	B
752 - 859 points	C
645 - 751 points	D
below 645 points	F

All grades will be posted in Canvas by the instructor as each chapter is completed. Students should be responsible in checking these grades and keeping up with their averages.

Methods of Instruction

ACNT1304 (3-1-3) Class meetings will be held Tuesdays and Thursdays during which time we will cover the chapter material and work problems from the chapters. Students will also complete lab assignments in My Accounting Lab and submit them online. The completion of the lab assignments will fulfill the one-hour lab portion of the class.

Level of technical competence— Students are expected to have a basic understanding of personal computers, internet browsing, desktop applications such as Microsoft Word, and file management (uploading, downloading, or sending files).

Computer Hardware and Software— Generally, personal computers purchased in the last 3 years should be adequate to access GC Canvas. Software requirements include Microsoft Internet Explorer 7.x or higher (www.microsoft.com), the latest version of Sun JAVA (www.java.com), the latest updates to your operating system (Microsoft Windows XP or higher or Apple MAC OS X or higher), and the latest updates to your anti-virus and spyware protection. Students needing assistance with accessing instructional technology should contact the GC Help Desk. For more information, visit www.grayson.edu and select the Help Desk link. No other software is necessary.

Course & Instructor Policies

Extra Credit—Quizzes may be given in class periodically which cover the material students should obtain from the lectures. These extra credit quizzes may not be made up for any reason.

Late Work—Due dates will be given for all assignments. No late work will be accepted without prior approval from instructor. This will only be for extreme circumstances!

Cell phones—My policy is that cell phones be silenced and not be used during class. You may not use your cell phone as your calculator. Students who are found texting or using their phones during class will lose class exercise points for that day.

Class Attendance

Academic success is closely associated with regular classroom attendance and course participation.

All successful students, whether on campus or online, are expected to be highly self-motivated. All students are required to participate in courses regularly and are obliged to participate in class activities and complete and submit assignments following their professors' instructions. Students taking courses during compressed semester time frames such as mini-mester, summer sessions, and mid-semester should plan to spend significantly more time per week on the course. Responsibility for work missed because of illness or school business is placed upon the student. More than two (2) absences are considered to be excessive. In addition, students' eligibility to receive financial aid or live in a College dormitory can be affected by withdrawal from courses. When withdrawal occurs, any tuition refund would be made in accordance with state regulations.

Academic Integrity

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the college's policy on plagiarism (see GC Student Handbook for details).

Students who are caught submitting plagiarized material or who have engaged in collusion or cheating on any course assignment or exam will receive a zero on the first assignment and an "F" in the course for any additional acts of academic dishonesty.

Student Responsibility

You have already made the decision to go to college; now the follow-up decisions on whether to commit to doing the work could very well determine whether you end up working at a good paying job in a field you enjoy or working at minimum wage for the rest of your life. Education involves a partnership that requires both students and instructors to do their parts. By entering into this partnership, you have a responsibility to show up for class, do the assignments and reading, be engaged and pay attention in class, follow directions, and put your best effort into it. You will get out of your experience here exactly what you put into it – nothing more and nothing less.

TITLE IX

GC policy prohibits discrimination on the basis of age, ancestry, color, disability, gender identity, genetic information, national origin, race, religion, retaliation, serious medical condition, sex, sexual orientation, spousal affiliation and protected veterans status.

Furthermore, Title IX prohibits sex discrimination to include sexual misconduct: sexual violence (sexual assault, rape), sexual harassment and retaliation.

For more information on Title IX, please contact:

- Dr. Regina Organ, Title IX Coordinator
- Dr. Dava Washburn, Title IX Coordinator
- Website: <http://www.grayson.edu/campus-life/campus-police/title-ix-policies.html>
- GC Police Department: [\(903\) 463-8777](tel:9034638777)- Main Campus)
- GC Counseling Center: [\(903\) 463-8730](tel:9034638730)
- For Any On-campus Emergencies: 911

Grayson College is not responsible for illness/injury that occurs during the normal course of classroom/lab/clinical experiences.

These descriptions and timelines are subject to change at the discretion of the Professor.

Grayson College campus-wide student policies may be found on our Current Student Page on our website:
<http://grayson.edu/current-students/index.html>