



Course Syllabus
ACNT1304 Introduction to Accounting II

Course Information

ACNT1304. Introduction to Accounting II

Type of Course/Delivery Mode/Testing Requirements

Hybrid or Internet Section.

Testing will be conducted in one of the Grayson College Testing Centers.

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

The materials required for this class—and any other classes using Cengage products—are included in ONE Cengage Unlimited subscription. For \$119.99 per semester, you get access to ALL your Cengage eTextbooks and online homework in ONE place. Four FREE hardcopy textbook rentals are also available for select titles, just pay \$7.99 S&H each.

If you purchase a Cengage Unlimited subscription, you will need to add the item(s) below to your dashboard or you can purchase the materials below a-la-carte:

- **Title: Financial and Managerial Accounting, 15e**
- **Author: Warren, Jones, Tayler**
- **ISBN: 978-1-337-90266-3**

Note: You only need to purchase one Cengage Unlimited subscription to add any Cengage eTextbook or online homework for other classes to your dashboard at no additional cost.

Getting Registered

To access your course materials and explore Cengage Unlimited, log in to Canvas and navigate to Modules ... click Chapter 1 Reading Assignment. When prompted, create or log in with your Cengage account and follow the prompts to complete the registration process.

For step-by-step help getting registered, head to cengage.com/start-strong and check out our training video and instructions. Just select that you are using CNOWv2 in Canvas.

Once you have purchased your Cengage Unlimited Subscription, you can choose to rent a hard copy of the textbook for \$7.99 (free shipping). In order to do that you will need the following information.

- **Title: Financial and Managerial Accounting, 15e**
- **Author: Warren, Jones, Tayler**
- **ISBN: 978-1-337-90266-3**

Download the free *Cengage Mobile App* to get your Cengage eTextbooks and study tools on your phone. Ask for Cengage Unlimited in the bookstore or visit cengage.com/unlimited to try it for free.

Beware of sites that are selling discounted Cengage Unlimited subscriptions. These sources are likely unauthorized sellers who have acquired access codes illegally, and transactions with such sources may pose a risk to your personal information.

Suggested Course Materials

Computer with Internet access
Calculator (inexpensive)
Pencils and paper
Binders

Required Assignments & Academic Calendar

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

Table 1 Course Schedule

Chapter	Due Date	Topics, Readings, Assignments, Deadlines
Chapter 6		Complete Lecture Assignment Complete Labs and Quiz Chapter 6 Test—To be taken in Campus Testing Center
Chapter 9		Complete Lecture Assignment Complete Lab and Quiz

Chapter	Due Date	Topics, Readings, Assignments, Deadlines
		Chapter 9 Test—To be taken in Campus Testing Center
Chapter 10		Complete Lecture Assignment Complete Lab and Quiz Chapter 10 Test—To be taken in Campus Testing Center
Chapter 11		Complete Lecture Assignment Complete Lab and Quiz Chapter 11 Test—To be taken in Campus Testing Center
Chapter 12		Complete Lecture Assignment Complete Lab and Quiz Chapter 12 Test—To be taken in Campus Testing Center

Methods of Evaluation

Lecture Assignments—The lecture assignment will consist of completing working papers while viewing instructor lecture videos. On these videos the instructor will be guiding students through demonstration problems using the working papers. Students will bring the completed working papers to class on the day the chapter is covered (according to the schedule above), and they will be graded by the instructor. The lecture assignments are worth 20 points per chapter, with 10 of these points earned by attending class to complete the in-class portion of the assignment.

Chapter Labs—The lab exercises/problems from each chapter are due according to the Course Schedule above. These chapter labs must be completed online. You have two attempts per lab, and your grade will be the higher of the two attempts. The chapter labs are worth 35 points each.

Chapter Quizzes—Quizzes will be available for each chapter and 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 exams. You may take these quizzes two times each. Your grade will be the highest grade from these attempts. The chapter quizzes are worth 20 points each.

Exams—Five exams will be given this semester according to the schedule above. These exams will be taken in the Testing Center either on the Main Campus or at the South Campus (Van Alstyne). Dates for these exams are included in the Course Schedule above. **The lowest test grade will be dropped at the end of the semester.**

Missed exam policy is given under the Course & Instructor Policies section of this syllabus.

The hours and rules for the Testing Centers are as follows:

- *All tests must be started at least one hour before closing.*
- *Photo ID is required.*
- *Please bring items required for your test --calculators, pen/pencil, etc.*
- *Children are not allowed in the testing rooms; please make arrangements for your children before arriving at the testing center.*
- *Cell phones must be turned off and may not be taken to testing workstations.*
- *All areas are monitored by an electronic surveillance system.*

Main Campus Testing Center		
Room SC-115, 6101 Grayson Drive, Denison, TX 75020		
903.463.8724		
	Days	Time
	Monday through Thursday	8:00 a.m. – 8:00 p.m.
	Friday	8:00 a.m. – 4:00 p.m.
South Campus Testing Center		
Room B-121, 1455 W. Van Alstyne Parkway, Van Alstyne, TX 75495		
903.415.2509		
	Days	Time
	Monday	8:00 a.m. – 7:00 p.m.
	Tuesday -Thursday	8:00 a.m. – 4:00 p.m.
	Friday	8:00 a.m. – 2:00 p.m.

Points will be assigned as follows:

Lecture Assignments 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 four chapters	100 points each	400 points
Total points		775 points

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

697 - 775 points	A
620 - 696 points	B
542 - 619 points	C
465 - 541 points	D
below 465 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 Instruction will take place through Lecture Videos created by the instructor. Students will be required to view these lectures and complete working papers, which will then be submitted back to the instructor. Students will also complete chapter lab and chapter quiz assignments online and submit them online. All exams will be taken in the campus testing centers.

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

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!

Missed exams—If you miss an exam, you will be required to 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.

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 ([903-463-8714](tel:903-463-8714))
- Mr. Brad Bankhead, Title IX Deputy Coordinator (903-415-2601)
- Mr. Mike McBrayer, Title IX Deputy Coordinator ([903-463-8753](tel:903-463-8753))
- Website: <http://www.grayson.edu/campus-life/campus-police/title-ix-policies.html>
- GC Police Department: ([903-463-8777](tel:903-463-8777)- Main Campus) ([903-415-2501](tel:903-415-2501) - South Campus)
- GC Counseling Center: ([903-463-8730](tel:903-463-8730))
- 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>