

Brazosport College
500 College Drive
Lake Jackson, TX 77566

ACNT 1303

COURSE DESCRIPTION

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---A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. This course emphasizes accounting theory and applications as they apply to the accounting cycle. Accrual accounting based upon generally accepted accounting principles (GAAP) is stressed in this course. Emphasis is placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll.

COURSE FOCUS

The student will focus on learning the basics of general bookkeeping for a small business

COURSE MATERIALS

Required: • Heintz & Perry - College Accounting 21th Edition.

COURSE GOALS

The following list of course goals will be addressed in the course. These goals are directly related to the performance objectives:

Upon successful completion of chapters 1 to 16, the student will be able to:

1. Analyze business transactions and properly record them.
2. Create adjusting journal entries and prepare a worksheet.
3. Prepare financial statements.
4. Compute payrolls and payroll taxes.
5. Apply the principles of accrual accounting to revenues and expense.

COURSE PREREQUISITE: *POFT 1321 Business Math*

COURSE POLICIES

Material will be presented via the internet, readings assignments from the text, and occasionally films. Assignments will cover the points to be learned and will direct your study from the text. Thus, you should read each chapter carefully, and pay attention to unfamiliar learning objectives. The material in the latter part of the course will be based upon material presented in the first part of the course; therefore you will have to commit the material to long term memory. In addition, the final exam is comprehensive.

COURSE STRATEGIES

All assignments will be assigned on a weekly basis. Exams will be added per the course outline schedule. When necessary, outside information will be provided to enhance your learning. Course Format - Class members are required to access the course materials posted on the college online platform on a regular basis, listen to the pre-recorded chapter information lectures when available, complete weekly chapter readings and related homework and other assignments. The course is organized into weekly units (*see course outline*). In each weekly unit there are sub-units for chapter objectives, lectures and assignments.

ATTENDANCE AND WITHDRAWAL POLICIES

Students are expected to attend class via the web and to make normal progress toward completion of the course. If it is determined by the instructor that any is student not making satisfactory progress in the course (*i.e. missing weekly assignments, not meeting deadlines*) the student will be administratively removed from the course.

SCOLASTIC DISHONESTY

BC assumes that students eligible to perform on the college level are familiar with the ordinary rules governing proper conduct including academic honesty. The principle of academic honesty is that all work presented by you is yours alone. Academic dishonesty including, but not limited to, cheating, plagiarism, and collusion shall be treated appropriately. Please refer to the BC Student Guide for more information, this is available online at <http://www.brazosport.edu>, click on the link found on the left side of the homepage.

HONOR CODE

The honor code is strictly enforced in this course. All aspects of students' work are subject to the provisions of the code and suspected violations will be promptly reported to the honor system for adjudication.

Such violations include, but are not limited to

- requesting or providing assistance on quizzes
- use of class notes, books or other resources while completing exams
- participating in work-for-hire arrangements
- use of commercially produced notes or class aids

MEDICAL DISCLAMER

Brazosport College does not carry medical insurance on students covering injury in class / laboratories. Any expense incurred as a result of injury will be the student's responsibility.

COMPUTER USE & LAB SAFETY

When used, students are expected to take care of the college computer lab and equipment. Students will not in any way experiment with the security of the Brazosport College computers. Users will not alter the setup of the computer printer in any way, nor they to attempt to download upgrades to the computer.

Use of computers, peripherals, and supplies in the lab should be limited to activity directly related to course work at Brazosport College. Please refrain from any activity that does not meet this requirement.

ASSIGNMENT PROCEDURES AND POLICIES

Assignment submission: unless otherwise posted all assignments are due by **11:30 pm** on the Sunday following the week of the assignment e.g. week one begins Monday January 12th all assignments are due by 11:30 pm the Sunday at the end of the section (*please refer to the class schedule*). Any work submitted beyond the due time and date is considered late, due to the nature of this course work submitted late will not be accepted.

Please become familiar with the online platform to learn how to submit your assignments on time and in the proper manner. No grace will be given for late work due to the student not being familiar with the software. All work should be submitted in a Microsoft document – Word, or Excel. Your work must be turned in through the designated drop box. If you have technical difficulties please contact tech support for assistance and not the instructor.

Discussion Questions

Each week there will be a discussion forum that relates to the chapter. Under the weekly module, you will see the discussion each week. You must respond to each question with a well thought out answer. To receive full credit for the discussion question you must do the following: (1) EVERY student must ask one question that they need answered from the chapter. This could be any concept that you don't understand from your reading. (2) EVERY student must respond to at least ONE question asked by another student. (*Also, there can be no more than TWO responses to every question, if there are two responses you must choose another question to respond to*)

How to Succeed! *Want to do well in this class?*

First and foremost you must keep up with the weekly assignments. Because this is a web-based course it is easy to put off doing the assignments until the last minute. You must exercise discipline and read the chapters every week and stay ahead. An asynchronous course like this one requires the student to effectively manage their study time and balance course requirements.

Homework / Net Activities

Because this is internet course homework activities are a major part of this course. The primary way to gauge your grasp of the material will be your responses to the homework assignments. Therefore it is important that you read each chapter carefully and give your best effort to do the homework assignments correct.

You are expected to complete the assignment via CengageNow. This is a separate website from the Desire2Learn platform. You can access the site at <http://www.cengage.com/sso> a link will be provided to you to access this separate site. The grades on this site will be transferred to the Desire2Learn platform on a weekly basis.

COURSE EVALUATION

- Students will be given an opportunity to evaluate the course and the method of presentation at the end of the semester.
- Determining factors for final evaluation are:

Assignment	Total Points
Exams	600
Quizzes	200
Discussions	200
Homework	500
Comprehensive Problem	200
Final Exam	300
Total Points	2,000

- Students will be tested over text and class discussion. Test will be on a scale of 1 to 100 percent – the number of questions will determine the value of each item.
- Each test is will be worth a maximum of 200 points.
- **The student is expected to take responsibility of their own situation, do not make excuses for what happens to you.**

EXAMINATIONS

Three exams plus a final are scheduled for the semester (*see class schedule*). The final examination is comprehensive. All three exams will consist of a multiple choice and true false portion as well as a work-out portion. Each exam will be graded and the score will be placed in your grade book.

MAKE-UP POLICY

There will not be an opportunity to make-up any test that was missed. Please make sure you pay attention to the dates to complete all course work when it is due

QUIZZES

There will be a chapter quiz at the end of each chapter; these quizzes will be made available at the beginning of the period. The student will be expected to make time to take each quiz before the allotted time expires for each quiz. The grade for each quiz will automatically be updated into the students online grade book. The total points for all quizzes will be 200 points.

INSTRUCTOR CONTACT

Because this course is an internet course, the students have several options to contact me. First, I am available by using the email feature. I am also available via campus e-mail (*please use e-mail first*) then by telephone 979.230.3510. In accordance with college policy, every effort will be made to respond to your e-mail within 24 hours. If you have not received a response within that time, please feel free to call and leave a message on my voicemail. **Because this is an internet course office hours are by appointment only.** If you need to schedule a time to me please email me prior so we can make arrangements.

INSTRUCTOR INFORMATION

Lonnie Mathews
Phone: (979) 230 – 3510
Office: D224A
Email: lonnie.mathews@brazosport.edu

Chapter Instructions

Each chapter has a set of chapter instructions. These instructions are given to the student to provide a snap shop of what is required from each chapter. The instructions have the following information at your disposal.

- **Reading** – This section provides the student with the pages that should be read prior to beginning any chapter assignments.
- **Homework Problems** – This section gives the student the homework problems for the chapter. Included in this section is information on how to complete and turn in the assignment.
- **Power Point Slides** – Power Point slides are provided to help enhance the learning for each chapter. The student is encouraged to use these slides as needed.
- **Review Quiz** – Each chapter comes with a question. This quiz is designed to help the student review what they learned from the chapter reading.
- **Discussion Question** – each chapter comes with a discussion you should read the chapter and be prepared to give a response to the weekly discussion question.
- **Additional Instructions** – from time to time additional instructions will be made available to assist the students with special instructions on how to turn in assignments.

The instructor reserves the right to make changes as necessary