

BRAZOSPORT COLLEGE

LAKE JACKSON, TEXAS

SYLLABUS

**ACNT 1303: INTRODUCTION TO ACCOUNTING I
(OFFICE)**

COMPUTER TECHNOLOGY & OFFICE ADMINISTRATION DEPARTMENT

CATALOG DESCRIPTION

ACNT 1403 Introduction to Accounting I (Office). CIP 5203020004

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis is placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll. (4 SCH, 3 lecture, 2 lab)

Prerequisite: POFT 1321 or approval of the division chair.

Required skill level: Pass an office skills math exam.

PREPARED BY:	_____	DATE:	_____
	INSTRUCTOR		
RECOMMENDED BY:	_____	DATE:	_____
	DIVISION CHAIRMAN		
RECOMMENDED BY:	_____	DATE:	_____
	DEAN		
APPROVED:	_____	DATE:	_____

The Brazosport College District shall not discriminate against, or exclude from participation in any benefits or activities either on the staff or in the student body, any person on the grounds of sex, race, color, religion, national origin, age, or handicap.

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COURSE EVALUATION

STUDENT EVALUATION

- A. Unit Test will account for no more than 50% of the total grade.
- B. Homework, in class assignments will account for no more than 20% of the total grade.
- C. Final Exam will account for no more than 20% of the total grade.
- D. Comprehensive Problem will account for no more than 10% of the total grade.

INSTRUCTOR EVALUATION

- A. Students will be given an opportunity to evaluate their instructor and the course content.
- B. The instructor will review and evaluate in terms of withdrawal rate.
- C. Final grades given will be reviewed in an effort to determine if a pattern of high or low grades exists.

DEPARTMENT EVALUATION OF COURSE

- A. Faculty and the Division Chair will review student grades and withdrawal trends.
- B. Faculty and the Division Chair will review the Course Competencies and Perspectives Assessment.

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COURSE CONTENT

GENERAL GOALS/OBJECTIVES

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

Learn to analyzing, classifying, and recording business transactions in a manual and computerized environment.

Emphasis is placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll.

SPECIFIC GOALS/OBJECTIVES

Analyze business transactions using the double-entry system of debit and credits.

Post transactions from the General Journal to the General Ledger and prepare a trial balance.

Complete adjusting entries using a worksheet.

Prepare the financial statements for a business from the information on a worksheet.

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LEARNING OUTCOMES

1. The student will be able to analyze business transaction using the double-entry system of debit and credits.
The student will demonstrate this by entering transactions into the accounting system of a business.
2. The student will be able to post transactions from the General Journal to the General Ledger and prepare a trial balance.
This will be measured by the student being able to correctly completing a trial balance from the General Ledger.
3. The student will be able to complete adjusting entries via using a worksheet
This will be accomplished by completing a worksheet.
4. The student will be able prepare the financial statements for a business from the information on a worksheet.
This will be done by the actually preparing financial statement for a business.

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Instructor: Lonnie Mathews
Office Phone: (979) 230-3510
Alt. Phone: (979) ###-####

Office: D.223
E-mail: lmathews@brazosport.edu

COURSE DESCRIPTION

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis is placed on understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll. CIP 5203020004 (4 SCH, 3 lecture, 2 lab)

PREREQUISITES

POFT 1321 or approval of the division chair.

TEXTBOOK OR COURSE MATERIAL INFORMATION

Required: •Heintz & Perry- College Accounting 20th Edition

“Required course materials are available at the Brazosport College bookstore, on campus or online at <http://www.brazosport.edu/bookstore>. A student of this institution is not under any obligation to purchase a textbook from the college bookstore. The same textbook is/may also be available from an independent retailer, including an online retailer.”

LAB REQUIREMENTS (None)

ATTENDANCE AND WITHDRAWAL POLICIES

Students will be dropped if they miss more than 20% of the classes before the drop date. Tardies and leaving early will count as one half of an absence.

Fall and Spring 15-week Semesters	
Class Meetings	Maximum absences before being dropped
One per week	2
Two per week	4

It is the student's responsibility to withdraw from a course if circumstances occur that could prevent the student from successfully completing that course. Students should notify instructor of decision to withdraw and must not expect nor assume the instructor will complete the paperwork for the student. The instructor will complete required paperwork only if the instructor decides to drop a student for cause. Failure to notify instructor of withdrawal could result in the student failing the course.

Please note that changes in the Texas Education Code state that students enrolling for the first time in a Texas public institution of higher education in the fall of 2007 or after, will not be permitted to withdraw from more than a total of six courses (no minimum number of credit hours on each course) in which the student is officially enrolled during the student's period of undergraduate study at all such institutions (this includes any course a transfer student has dropped at another institution of higher education). See <http://www.brazosport.cc.tx.us/CurStu.html> for more information.

COURSE REQUIREMENTS AND GRADING POLICY

Determining factors for final evaluation are:

Grading System Summarized	
Unit Test	50%
Homework, in-class assignments	20%
Final Exam	20%
Comprehensive Problem	<u>10%</u>
	100%

Students will be given an opportunity to evaluate the course and the method of presentation at the end of the semester.

TESTING

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

The instructor reserves the right to make changes as necessary

MAKE-UP POLICY

- There will be no make-up tests. The final exam grade will be substituted for the lowest test grade.

STUDENT RESPONSIBILITIES

- The student is expected to attend all classes and be on time. Read text prior to class meetings.
- Turn in all homework and assignments on the date due. **NO LATE WORK** will be accepted--it is the student's responsibility to turn in all assignments on time.

Definition of late work-- Any work that is not turned in when originally due. Missing a class where homework is due is NOT an excuse.
- Students will be dropped if they miss more than 20% of the classes before the drop date. Tardies and leaving early will count as part of an absence.
- Participation in class lectures and discussion is both appreciated and necessary for better learning.
- The student is expected to be prepared for class (i.e., have homework ready to turn in and have needed materials).
- Students are also expected to take care of the equipment in the classrooms. **PLEASE DO NOT BRING FOOD, DRINKS, OR UNAUTHORIZED PERSONS INTO THE CLASSROOM.**

PROJECTS, ASSIGNMENTS, PORTFOLIOS, SERVICE LEARNING, INTERNSHIPS, etc.

As assigned; see schedule.

SCANS COMPETENCIES

The Secretary's Commission on Achieving Necessary Skills (SCANS) identified competencies in the area of Resources, Interpersonal, Information, Systems, and Technology; and foundation skills in the areas of Basic Skills, Thinking Skills, and Personal Qualities. This course is part of a program in which each of these competencies and skills are integrated. For application of specific SCANS competencies and skills in this course, see **Addendum A**.

ACADEMIC HONESTY

Brazosport College 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 Brazosport College Student Guide for more information. This is available online at <http://www.brazosport.edu>.

Academic dishonesty violates both the policies of this course and the Student Code of Conduct. In this class, any occurrence of academic dishonesty will be referred to the Dean of Student Services for prompt adjudication, and may, at a minimum, result in lowering of one letter grade in this course. Sanctions may be imposed beyond your grade in this course by the Dean of Student Services.

STUDENTS WITH DISABILITIES

Brazosport College is committed to providing equal education opportunities to every student. BC offers services for individuals with special needs and capabilities including counseling, tutoring, equipment, and software to assist students with special needs. Please contact Phil Robertson, Special Populations Counselor, 979-230-3236 for further information.

OTHER STUDENT SERVICES INFORMATION

Information about the Brazosport College Library is available at www.brazosport.edu/sites/CurrentStudents/Library/default.aspx or by calling (979) 230-3310.

Information about study skills and tutoring for math, reading, writing, biology, chemistry, and other subjects is available in the Learning Assistance Center (LAC) (see www.brazosport.edu/sites/CurrentStudents/LAC/default.aspx or call (979) 230-3253).

To contact the Computer Technology & Office Administration Department, call (979) 230-3229 or (979) 230-3394.

Student Services provides assistance in the following:

Counseling and Advising	(979) 230-3040
Financial Aid	(979) 230-3294
Student Activities	(979) 230-3355

To reach the Information Technology Department for computer, E-mail, or other technical assistance, call the Helpdesk at (979) 230-3266.

ADDENDUM A

SCANS COMPETENCIES

ACNT 1403

	Competency Reference	Application
1.	Resource	
	Time Management,	Student is encouraged to manage time for maximum results.
	Facilities/Materials,	Student has access to all tools necessary for maximum results.
	Human Resources	
2.	Interpersonal	
	Leadership,	
	Part. as Team Member,	
	Works with Diversity	
3.	Information	
	Acquiring,	
	Organizing,	
	Interpreting	
4.	Systems, Understanding	
	Organizational Systems,	
	Technological Systems,	
	Social Systems	
5.	Technology	
	Selecting,	Students use a PC.
	Applying,	Students are required to apply accounting knowledge in computerized environment.
	Maintaining	
6.	Basic Skills	
	Reading, Writing,	Student is expected to have basic math skills by required background or prerequisite.
	Mathematics,	
	Speaking, Listening	
7.	Thinking Skills	
	Decision Making,	Students are encouraged to apply accounting knowledge to solve business problems.
	Problem Solving,	
	Learning Techniques	
8.	Personal Qualities	
	Responsibility,	Missed classes are penalized.
	Sociability,	
	Integrity/Honesty	Cheating is severely penalized.

ACNT 1403 (pm)

Introduction to Accounting

Week	Day	Chapter	Lecture Material
1	Tuesday Thursday	1	Orientation Chapter Two - Accounting Equation
2	Tuesday Thursday	2	Chapter Two - Accounting Equation Chapter Three - Debits & Credits
3	Tuesday Thursday		Chapter Three - Transaction Analysis Unit Test One
4	Tuesday Thursday	3	Review Test / Chapter Four Chapter Four - Flow of Data
5	Tuesday Thursday		Chapter Four - Flow of Data Chapter Five - Adjustments
6	Tuesday Thursday	4	Chapter Five - Worksheets Chapter Five - Worksheets
7	Tuesday Thursday		Chapter Six Financial Statements Chapter Six Closing Process
8	Tuesday Thursday		Unit Test Two Chapter Ten - Sales
9	Tuesday Thursday	10	Chapter Ten - Sales Chapter Eleven Purchases
10	Tuesday Thursday		Spring Break!!
11	Tuesday Thursday	12	Chapter Eleven / Twelve Chapter Twelve - Special Journals
12	Tuesday Thursday		Unit Test Three Chapter Fourteen - Worksheet
13	Tuesday Thursday	14	Chapter Fourteen - Worksheet Chapter Fifteen - Income Statement
14	Tuesday Thursday		Chapter Fifteen - Income Statement Review
15	Tuesday Thursday		Review Final Exam