



WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

INTRODUCTION TO ACCOUNTING

ACNT 1303_81

SCOTT BRYANT, CPA

NOTE: This is an 8-week online course.

COVID 19 Notice:

McLennan Community College is committed to providing you with every resource you need to reach your academic goals including your safety. We will continue to monitor the evolving situation with COVID 19 and adjust our safety guidelines to make sure we offer a safe environment for you and our faculty. Please make sure to consult your faculty and the MCC website on any changes to these guidelines.

Introduction to Accounting I

ACNT 1303_88

Course Description:

A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. This class may not be counted toward the associate degree if taken after successful completion of ACCT 2301.

Semester Hours: 3 (3 lecture/lab).

Prerequisites and/or Corequisites: NONE

Course Notes and Instructor Recommendations:

1. Watch the lecture videos posted in Brightspace and fill in the corresponding notes.
2. Read your textbook.
3. Do the practice version of the homework assignments in CNOW and complete the "For a Grade" assignments without waiting until the last minute.
4. Be prepared for a lot of repetition. Chapters 2-4 are foundational for chapters 5-9. If you don't understand the material in chapters 2-4, you will be lost in chapters 5-9.
5. Contact me if you need clarification about anything.
6. When sending out class messages I will be using MCC's email system. Be sure to regularly check your MCC email account.
7. If you are on campus, we do have a computer lab that you can use and there is a lab assistant that can help you with homework or accounting questions. The lab assistant's name is Brenda Castilow.

To summarize, expect to spend time each week watching lecture videos as you fill in the outlines. This will simulate how we would cover the material in a face-to-face class. You do not have to turn in the notes, but you will want them to study for the exams.

You should also spend time reading the textbook and set aside time to do the assignments. I can't over-emphasize the value of reading the textbook. Reading will help you understand the material rather than just memorize it.

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Instructor Information:

Instructor Name: Scott Bryant
MCC E-mail: sbryant@mclennan.edu
Office Phone Number: (254) 299-8510
Office Location: BT (Business & Technology Building) ; Office #212
Office Hours: Monday – Thursday 1:30-3:30

I will do my best to schedule an appointment with you if my normal office hours don't work with your schedule. Don't be afraid to ask! These are just designated times that I plan to be in the office.

I will communicate with you using your MCC email and sometimes I will post an announcement in Brightspace. If I post an announcement in Brightspace, I almost always email you with the same information. Please check your MCC email daily.

Drop date: Make sure to check the MCC academic calendar for the last date for student-initiated withdrawals with an automatic grade of "W."

Required Text & Materials: You have two options for purchasing the course material. Read the options and decide which option is the best fit for you. Either way, you need to make sure that you have a CNOW access code by the first homework due date. **Register for CNOW using the link in Brightspace. Do not go directly to the publisher's website to register for CNOW or you won't get put in this particular class.**

Option 1: Purchase the textbook and Cengage Now (CNOW) access code from the bookstore.

Title: College Accounting
Author: Heintz & Parry
Edition: 23rd edition
Publisher: Cengage
ISBN: 9780357069257*

***This is a bundle which should include the textbook, study guide, and access code to CengageNow.**

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Option 2: Subscribe to Cengage Unlimited directly through the publisher's website: <https://www.cengage.com/unlimited/>. There are several subscription options to choose from. If you subscribe to Cengage Unlimited you will have access to an online textbook and you will receive an access code which you will need for Cengage Now. This option could be the most cost effective if you have other classes that use Cengage material.

MCC Bookstore Website: <http://www.mclennan.edu/bookstore/>

Methods of Teaching and Learning:

~Online instructor lecture videos and student participation through note taking (Note outlines are posted in Brightspace. You will be expected to watch the online lecture videos and fill in the notes as you watch the videos.)

~Reading the textbook

~Online/computer assignments using CengageNow and Excel

~Exams/Quizzes over chapter material and assignments

~Comprehensive final exam

Course Objectives and/or Competencies:

1. Acquire and evaluate elementary accounting principles, basic concepts, and terminology of bookkeeping.
2. Organize and communicate accounting information by analyzing business transactions and preparing financial statements.
3. Apply the accounting equation to business transactions.
4. Understand the concepts of asset, liability, capital, revenue, and expense.
5. Analyze the effects of business transactions on the accounting equation.
6. Apply the theory of debits and credits.
7. Record business transactions in a general journal.

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Tentative Semester Schedule (Subject to change- see Brightspace for the more detailed schedule):

Week	Chapter
Week 1	Register for CNOW; Chapter 1 & 2
Week 2	Chapter 3
Week 3	Chapter 4
Week 4	Exam 1 & Chapter 5
Week 5	Chapters 6 & 7
Week 6	Exam 2 & Chapters 8
Week 7	Chapters 8 & 9
Week 8	Final Exam

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Course Grading Information:

Grades will be based on the following system:

Assignments	40 %
Exam 1	15%
Exam 2	15%
Final Exam	30 %
Total	<u>100 %</u>

90 – 100%	=	A
80 - 89%	=	B
70 - 79%	=	C
60 - 69%	=	D
0 - 59%	=	F

Exams:

Exams will consist of multiple-choice questions and problems. Exams are mandatory. Exam 1 and the final exam and require a special internet browser (Respondus Lockdown Browser) and a camera to monitor your test taking. You can rent a camera from the MCC Library. This can sneak up on you! I recommend getting a camera and setting it up as soon as you can. Here is a link to Respondus: <https://www.respondus.com/lockdown/download.php?id=187933269>

If you miss an exam, your final exam grade will be recorded as your final exam grade and as the missed exam grade. You will have a 4-day window to take regular exams leading up to the due date and time. Your final exam can replace your lowest regular exam grade, if this will benefit you.

Assignments:

Homework assignments will be completed using CengageNow. CengageNow is an online assignment management tool. Make sure you have access to CengageNow, either with the purchase of the textbook or a Cengage subscription.

Do not put off working on these assignments in CengageNow until the last minute. You may experience technical difficulties when using computers and the internet. In fact, expect things to go wrong so plan ahead. I will drop your 3 lowest homework scores.

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Late Work, Attendance, and Make-Up Work Policies:

Late Work:

Assignments will have a 10% penalty per day for each day late, until enough days have passed that you will not receive any credit. There are practice versions of the homework posted in CengageNow that you can do as many times as you want without affecting your grade.

Attendance Policy:

* [Click Here for the MCC Attendance/Absences Policy](https://www.mclennan.edu/highlander-guide/policies.html)
(<https://www.mclennan.edu/highlander-guide/policies.html>)

Click on the link above for the college policies on attendance and absences. Because this is an online course, your attendance will be based on participation in the homework assignments. Each homework assignment will be weighted equally for purposes of attendance. Missing 25% of the homework assignments would be the equivalent of accumulating an absence rate of 25%.

Absence from 25 percent of scheduled homework assignments will be taken as evidence that you do not intend to complete the course. If your 25 percent absences are accumulated **before** the official drop date, you will receive a grade of **W**. If your 25 percent absences are reached **after** the official drop date, you will most likely receive an **F** for non-completion of the course.

Student Behavioral Expectations or Conduct Policy:

* [Click Here for the MCC Academic Integrity Statement](http://www.mclennan.edu/academic-integrity)
(www.mclennan.edu/academic-integrity)

The link above will provide you with information about academic integrity, dishonesty, and cheating. Cheating is unethical and will not be tolerated in my class. If you are guilty of cheating, your penalty might range from receiving a zero for a particular assignment or an F for the entire course. Cheating includes using another's work as your own or allowing your work to be used by someone else.

* *You will need to access each link separately through your Web browser (for example: Internet Explorer, Mozilla, Chrome, or Safari) to print each link's information.*

McLennan

C O M M U N I T Y

COLLEGE

ACADEMIC RESOURCES/POLICIES

Student Support/Resources:

MCC provides a variety of services to support student success in the classroom and in your academic pursuits to include counseling, tutors, technology help desk, advising, financial aid, etc. A listing of these and the many other services available to our students is available at <http://www.mclennan.edu/campus-resource-guide/>

College personnel recognize that food, housing, and transportation are essential for student success. If you are having trouble securing these resources or want to explore strategies for balancing life and school, we encourage you to contact a Success Coach by calling (254) 299-8226 or emailing SuccessCoach@mclennan.edu. Students may visit the Completion Center Monday-Friday from 8 a.m.-5 p.m. to schedule a meeting with a Success Coach and receive additional resources and support to help reach academic and personal goals. Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff based on household size. Text (254) 870-7573 to schedule a pantry appointment. The Completion Center and pantry are located on the Second Floor of the Student Services Center (SSC).

MCC Foundation Emergency Grant Fund:

Unanticipated expenses, such as car repairs, medical bills, housing, or job loss can affect us all. Should an unexpected expense arise, the MCC Foundation has an emergency grant fund that may be able to assist you. Please go to <https://www.mclennan.edu/foundation/scholarships-and-resources/emergencygrant.html> to find out more about the emergency grant. The application can be found at https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf.

Minimum Technical Skills:

Students should have basic computer skills, knowledge of word processing software, and a basic understanding of how to use search engines and common web browsers.

Backup Plan for Technology:

In the event MCC's technology systems are down, you will be notified via your MCC student email address. Please note that all assignments and activities will be due on the date specified in the Instructor Plan, unless otherwise noted by the instructor.

Minimum System Requirements to Utilize MCC's D2L|Brightspace:

Go to <https://www.mclennan.edu/center-for-teaching-and-learning/Faculty%20and%20Staff%20Commons/requirements.html> for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

Email Policy:

McLennan Community College would like to remind you of the policy (<http://www.mclennan.edu/employees/policy-manual/docs/E-XXXI-B.pdf>) regarding college email. All students, faculty, and staff are encouraged to use their McLennan email addresses when conducting college business.

A student's McLennan email address is the preferred email address that college employees should use for official college information or business. Students are expected to read and, if needed, respond in a timely manner to college emails.

Instructional Uses of Email:

Faculty members can determine classroom use of email or electronic communications. Faculty should expect and encourage students to check the college email on a regular basis. Faculty should inform students in the course syllabus if another communication method is to be used and of any special or unusual expectations for electronic communications.

If a faculty member prefers not to communicate by email with their students, it should be reflected in the course syllabus and information should be provided for the preferred form of communication.

Email on Mobile Devices:

The College recommends that you set up your mobile device to receive McLennan emails. If you need assistance with set-up, you may email Helpdesk@mclennan.edu for help.

Forwarding Emails:

You may forward emails that come to your McLennan address to alternate email addresses; however, the College will not be held responsible for emails forwarded to an alternate address that may be lost or placed in junk or spam filters.

MCC Academic Integrity Statement:

Go to www.mclennan.edu/academic-integrity for information about academic integrity, dishonesty, and cheating.

Accommodations/ADA Statement:

Any student who is a qualified individual with a disability may request reasonable accommodations to assist with providing equal access to educational opportunities. Students should contact the Accommodations Coordinator as soon as possible to provide documentation and make necessary arrangements. Once that process is completed, appropriate verification will be provided to the student and instructor. Please note that instructors are not required to provide classroom accommodations to students until appropriate verification has been provided by the Accommodations Coordinator. For additional information, please visit www.mclennan.edu/disability.

Students with questions or who require assistance with disabilities involving physical, classroom, or testing accommodations should contact:

disabilities@mclennan.edu

254-299-8122

Room 319, Student Services Center

Title IX:

We care about your safety, and value an environment where students and instructors can successfully teach and learn together. If you or someone you know experiences unwelcomed behavior, we are here to help. Individuals who would like to report an incident of sexual misconduct are encouraged to immediately contact the Title IX Coordinator at titleix@mclennan.edu or by calling Dr. Drew Canham (Chief of Staff for Diversity, Equity & Inclusion/Title IX) at (254) 299-8645. Individuals also may contact the MCC Police Department at 299-8911 or the MCC Student Counseling Center at MCC at (254) 299-8210. The MCC Student Counseling Center is a confidential resource for students. Any student or employee may report sexual harassment anonymously by visiting <http://www.lighthouse-services.com/mclennan/>.

Go to McLennan's Title IX webpage at www.mclennan.edu/titleix/. It contains more information about definitions, reporting, confidentiality, resources, and what to do if you or someone you know is a victim of sexual misconduct, gender-based violence or the crimes of rape, acquaintance rape, sexual assault, sexual harassment, stalking, dating violence, or domestic violence.

Disclaimer:

The resources and policies listed above are merely for informational purposes and are subject to change without notice or obligation. The College reserves the right to change policies and other requirements in compliance with State and Federal laws. The provisions of this document do not constitute a contract.