

Updated 07/18/2023



WACO, TEXAS

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**COURSE SYLLABUS  
AND  
INSTRUCTOR PLAN**

**Introduction to Accounting**

**ACNT 1303\_O081**

**Jessica Hazel, CPA**

**NOTE: This is a 16-week, Online course.**

**Course Description:**

In this class you will learn to analyze, classify, and record business transactions in a manual and computerized environment. This class will emphasize understanding the complete accounting cycle, preparing financial statements, bank reconciliations, and payroll.

This class maynot be counted toward the associate degree if taken after successful completion of ACCT 2301.

**Prerequisites and/or Corequisites:**

None

**Course Notes and Instructor Recommendations:**

**Accounting does not come easy for most; you must put in the work to get good results.**

To be successful in this course, I strongly encourage you to do the following, in this order:

1. **Read** the textbook while taking notes of key terms and concepts before the lecture.
2. **Complete the provided notes** during lecture, be present and engage yourself.
  - a. Review your notes as soon as possible after class, even rewriting them.
  - b. These notes can be used during quizzes and testing, so it's in your best interest to take them.
3. **Practice, practice, practice!**
  - a. There is a "DEMONSTRATION PROBLEM" at the end of each chapter with the solution. These are excellent practice as the answers are provided for you!
  - b. You may also work any extra problems in your workbook, which I am happy to review for you.
4. **Review.** Go back to the book or videos for additional explanation needed.
  - a. While instructor videos are available in the course, publisher videos may also be found under Content > MyLab Accounting > MyLab Accounting Multimedia Library.
5. **Seek help!**
  - a. For most MyLab homework problems, there is an Ask My Instructor feature. I encourage you to use this to ask me questions. This feature allows me to see your exact problem.
  - b. MCC offers FREE **tutoring!** Academic Support and Tutoring offers help online via Zoom and in person. For more information visit <https://www.mclennan.edu/academic-support-andtutoring/>.
  - c. Of course, you are always welcome to ask me questions.



**Required Text & Materials:**

Title: College Accounting, A Practical Approach, Chapters 1-12  
Author: Slater and Deschamps  
Edition: 15th  
Publisher: Pearson  
ISBN: 9780137991938

This course uses inclusive access. This means your digital materials were included with your course fees and you have access to the eText and MyLab (digital content) on the first day of class. If you opted out of inclusive access (uncommon), you will need to purchase access to MyLab separately through Pearson or the bookstore, as **most assignments are completed in MyLab Accounting.**

**Purchasing or renting a physical copy of the textbook is a personal preference, and therefore optional.**

**Materials:**

1. **Web camera.**
  - a. You will need a webcam to take exams.
  - b. You may also test at the Library, which has webcams available for students.
  - c. Through an [IREPO grant](#), MCC has a limited number of laptops, hotspots and webcams available for students to borrow. If this interests you, please contact me.
2. While a calculator is available on software/computer, you may prefer to have a separate, tangible one. **Phones are not permitted as a calculator during testing.**
3. I suggest keeping your notes together in a binder. **Electronic notes are not permitted during the midterm or final exam.**
4. **Microsoft Excel.** Microsoft Office 365 is available as a free download when you register with your MCC email address. You can find instructions here: [Click here to register](#). For any assistance, contact Tech Support at (254) 299-8077.
5. **QuickBooks Online.** Information will be provided about how to enroll in a free QuickBooks online course section.

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

**Methods of Teaching and Learning:**

Instruction primarily consists of prerecorded lectures and demonstration videos to view while completing provided notes.

I am available to meet in person or online during office hours or at predetermined times. MCC Tutors are also available for assistance in person or online.

Individual assignments consist of weekly homework and quizzes, exams, projects, and a comprehensive final. Learning culminates with the final exam.

**Course Objectives and/or Competencies:**

- Define accounting terminology.
- Analyze and record business transactions in a manual and computerized environment.
- Complete the accounting cycle.
- Prepare financial statements.
- Apply accounting concepts related to cash and payroll
- Apply the theory of debits and credits.
- Prepare bank reconciliations.
- Correct accounting errors.

**Course Attendance/Participation Guidelines:**

If a student is not in attendance in accordance with the policies/guidelines of the class as outlined in the course syllabus as of the course census date, faculty are required to drop students from their class roster prior to certifying the respective class roster. A student's financial aid will be re-evaluated accordingly and the student will only receive funding for those courses attended as of the course census date.

**Simply stated, attendance is based on completion of the highest weighted assignment for the week.** For most weeks, this will be the quiz.

**Before the census date,** if you fail to appear for class in the period prior to the census date, you will be dropped for failure to attend, even if you complete assignments in Brightspace.

**After the census,** for you to remain in this course, you must regularly attend class.

- If you miss more than 25% of class meetings prior to the 60% point of the term, you will be withdrawn from the course.

- If you miss more than 25% of class meetings and the class is past the 60% point for the term, you will NOT be withdrawn. The student is assigned the grade earned for the course.
- If a student attends class meetings but does not complete assignments, they remain in the course and are awarded the grade earned at the end of the term.

**Excused absences** are in accordance with MCC policy, which includes:

- (1) authorized participation in official College functions
- (2) personal illness
- (3) illness or a death in the immediate family
- (4) Pregnant or Parenting Protections under Title IX and/or Texas State Education Code Chapter 51, Subchapter Z, Section 51.982
- (5) any excused absences as outlined in Section IV of this policy:  
<https://www.mclennan.edu/employees/policy-manual/docs/B-II.pdf>

**You are required to file a written or electronic request with your instructor for an excused absence in a timely manner.**

- The attendance record is located under “Assessments” within Brightspace.
- You, whether present or absent, are responsible for all material presented or assigned for class and will be held accountable for such materials in the determination of course grades.
- Remember, at any point in the semester, up to and including the **drop date (October 24<sup>th</sup>)**, you can voluntarily drop the course. **Please contact Highlander Central (254-299- 8622) prior to your drop request, to learn what impact this may have on you.**

**Course Outline or Schedule:**

**This schedule is subject to change.** As class progresses, I will post updated information in D2L/Brightspace.

# Introduction to Accounting

ACNT 1303\_O081

Week	Date	Assignments Due by 11 p.m. Monday	Class Discussion
Week 1	21-Aug		Introduction /Ch 1
Week 2	28-Aug	Ch 1 HW / Syllabus Quiz / Discussion Board	Ch 2
Week 3	4-Sep	Ch 2 HW Part 1	Ch 2
Week 4	11-Sep	Ch 2 HW Part 2 / Quiz Ch 2	Ch 3
Week 5	18-Sep	Ch 3 HW Part 1	Ch 3
Week 6	25-Sep	Ch 3 HW Part 2 / Quiz Ch 3	Excel Project
Week 7	2-Oct		Excel Project
Week 8	9-Oct	<b>Excel Project</b>	Ch 4
Week 9	16-Oct	Ch 4 HW	Ch 5
Week 10	23-Oct	Ch 5 HW / Quiz Ch 4 & 5	Review
Week 11	30-Oct	<b>Midterm</b>	Ch 6
Week 12	6-Nov	Ch 6 HW / Quiz Ch 6	Ch 7
Week 13	13-Nov	Ch 7 HW / Quiz Ch 7	Ch 8
Week 14	20-Nov	Ch 8 HW	Review
Week 15	27-Nov	<b>MyLab Homework (Project)</b>	QuickBooks
Week 16	4-Dec	<b>Project - QuickBooks Ch 4</b>	Review
	5-Dec	<b>*Final Exam Due If Graduating*</b>	
Week 17	6-Dec	<b>Final Exam Due</b>	

**Course Grading Information:**

Grades will be based on the following system:

Homework	20 %	A = 90 – 100%
Quizzes	20 %	B = 80 – 89%
Exams	20 %	C = 70 – 79%
Projects	20 %	D = 60 – 69%
Final Exam	20 %	F = 0 – 59%
Total	100 %	

Most assignments, except for projects, will be given online through MyLab. The midterm and final exam will be proctored to ensure the integrity of the testing process. If campus remains open, alternative testing sites will be available on campus. More detailed information will be given regarding proctoring as we progress through the course.

**For grades, check the Brightspace gradebook.** While grades are also in MyLab, it does not include all assignments and is not weighted properly. Therefore, the MyLab gradebook is not an accurate reflection of each grade category.

**HW – Homework:** There will be assignments for each chapter covered (8 total).

- At the end of the course, **I will drop the lowest homework grade.**
- When working through the homework problems, I encourage you to think through it, asking yourself why the other options are incorrect.
- Homework assignments are located under Brightspace > Content > MyLab Accounting > MyLab Accounting All Assignments.
- You have multiple attempts per problem and have a check my work feature for most questions.
- **There is an “Ask My Instructor” feature within MyLab. Please use this to send me questions, as this sends me a message and allows me to see exactly what you are viewing.**

**Quizzes:** There will be 5 quizzes covering chapters 1-7.

- You will have two timed attempts on each quiz. The second attempt is given in case of any technical issues you may encounter. However, you may use the second attempt to improve your grade.
- At the end of the course, **I will drop the lowest quiz grade.**
- Quizzes are open book and notes; therefore, I strongly encourage you to complete the provided notes for each chapter. This will be a HUGE help.

- Even though exams are open book/notes, prepare! **Don't be deceived in thinking the content will be easy.** Accounting is very analytical in nature.

Project: There is an Excel project and one using QuickBooks Online. You should expect to spend about 2-3 hours completing each project, depending on your understanding. More information will be provided.

Exams: There are two exams: the midterm and final exam.

- **You will have only one attempt.**
- The exams will be proctored.
- **Only paper notes are permitted.** Use of electronic notes will be considered cheating and treated as such.

Final: The final is comprehensive and covers chapters 1-8. While this may sound overwhelming, the first 5 chapters build on the previous ones. I consider these the foundation of accounting.

- Like the midterm, **you will have only one, timed attempt.**
- The final will be proctored. More details will be provided as the course progresses. This includes recording of you, your screen, audio, and web traffic. In this event, you must have a webcam. If campus remains open, alternative test locations will be provided. Further instructions will be provided through Brightspace.

During exams:

- All non-essential electronic devices must be turned off and put away. This includes, but is not limited to, smart watches, cell phones, cameras, iPods, MP3 players, laptops, headphones, earbuds etc.
- Phones are not be permitted during the exams.
- **Notes must be in paper format.**
- Electronic notes/resources are NOT permitted and if used will be considered cheating.
- These policies are essential to ensure the integrity of the testing process.

### **Cheating:**

You are admitted to MCC with the expectation that you will display integrity in EVERY aspect of your work. Once you are enrolled, you have accepted responsibility for your actions.

Academic dishonesty is taken very seriously. Any student using unauthorized assistance (without permission) on any assignment:

1. will be given a 0 on the assignment, and

2. will not have the lowest homework and quiz grade dropped.

For a second offense, the student will automatically receive an F for the course and will be reported to Student Discipline for further tracking. As stated in the MCC Academic Integrity Statement (see link below), students who repeatedly commit acts of academic dishonesty will be subject to academic suspension from the college.

### **Late Work and Make Up Work Policies:**

#### **Late Work:**

- If you miss an assignment, you may complete it, up to one week late after the due date, time permitting, with a **20% penalty**.
- The daily cutoff is 11 p.m.
- The last day to turn in late work is Monday, December 4th.
- It is extremely difficult to catch up once you fall behind, and there is no extra credit or make up assignments, so please do not ask.

### **Student Behavioral Expectations or Conduct Policy:**

Students are expected to maintain classroom decorum that includes respect for other students and the instructor, prompt and regular attendance, and an attitude that seeks to take full advantage of this education opportunity. For additional information see the General Conduct Policy in the Highlander Guide.

When meeting via Zoom, participation is greatly encouraged, and clothing is required. **Please keep your video on** to create more of a presence in the meetings. However, be mindful that you can be seen. If needed, please feel free to stop your video and rejoin with video when you are able. We also ask that you observe Zoom etiquette when in class by turning your mute on when you are not active in the conversation to reduce background noise.

### **[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. Your instructor may have additional guidelines specific to this course.

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## **ACADEMIC RESOURCES/POLICIES**

### **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](http://www.mclennan.edu/disability).

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

[disabilities@mclennan.edu](mailto:disabilities@mclennan.edu) 2542998122 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 acting Title IX Coordinator at [titleix@mclennan.edu](mailto:titleix@mclennan.edu) or by calling, Dr. Claudette Jackson, (Accommodations/Title IX) at (254) 299-8465. MCC employees are mandatory reporters and must report incidents immediately to the Title IX Coordinator. Individuals may also contact the MCC Police Department at (254) 299-8911 or the MCC Student Counseling Center 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/](http://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.

### **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/>

Academic Support and Tutoring is here to help students with all their course-related needs. Specializing in one-on-one tutoring, developing study skills, and effectively writing essays. Academic Support and Tutoring can be found in the Library and main floor of the Learning Commons. This service is available to students in person or through Zoom. You can contact the Academic Support and Tutoring team via Zoom or email ([ast@mclennan.edu](mailto:ast@mclennan.edu)) by going to our website (<https://www.mclennan.edu/academic-support-and-tutoring/>).

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 either MCC CREW – Campus Resources Education Web by calling (254) 299-8561 or by emailing [crew@mclennan.edu](mailto:crew@mclennan.edu) or a Success Coach by calling (254) 299-8226 or emailing [SuccessCoach@mclennan.edu](mailto:SuccessCoach@mclennan.edu). Both are located in the Completion Center located on the second floor of the Student Services Center (SSC) which is open Monday-Friday from 8 a.m.-5 p.m.

Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff. To schedule an appointment, go to [https://mclennan.co1.qualtrics.com/jfe/form/SV\\_07byXd7eB8iTqJg](https://mclennan.co1.qualtrics.com/jfe/form/SV_07byXd7eB8iTqJg). Both the Completion Center and Paulanne's 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](https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf).

### **MCC Academic Integrity Statement:**

Go to [www.mclennan.edu/academic-integrity](http://www.mclennan.edu/academic-integrity) for information about academic integrity, dishonesty, and cheating. The unauthorized use of artificial intelligence (AI) for classwork can be a violation of the College's General Conduct Policy. Whether AI is authorized in a course and the parameters in which AI can be used in a course will be outlined by each instructor.

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

Go to <https://www.mclennan.edu/center-for-teachingandlearning/FacultyandStaffCommons/requirements.html> for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

### **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.

### **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. For more information about your student email account, go to [www.mclennan.edu/studentemail](http://www.mclennan.edu/studentemail).

**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](mailto:Helpdesk@mclennan.edu) for help.

You can find help on the McLennan website about connecting your McLennan email account to your mobile device:

- [Email Setup for iPhones and iPads](#)
- [Email Setup for Androids](#)

**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.

For more helpful information about technology at MCC, go to [MCC's Tech Support Cheat Sheet](#) or email [helpdesk@mclennan.edu](mailto:helpdesk@mclennan.edu).

**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.