

INTRODUCTION TO ACCOUNTING  
ACNT\_1303\_0280



WACO, TEXAS

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**COURSE SYLLABUS**

**AND**

**INSTRUCTOR PLAN**

**INTRO TO ACCOUNTING**

**ACNT\_1303\_0280\_2023FA**

**Charles Nicolay**

**NOTE: This is an 8-week course online class**

INTRODUCTION TO ACCOUNTING  
ACNT\_1303\_88

**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 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.

**Prerequisites and/or Corequisites:**

None.

**Course Notes and Instructor Recommendations:**

1. Read the textbook.
2. Contact me if you need clarification about anything.
3. When sending out class messages I will be using MCC's email system. Be sure to regularly check your MCC email account.

**Instructor Information:**

Instructor Name: Charles Nicolay

MCC E-mail: [cnicolay@mclennan.edu](mailto:cnicolay@mclennan.edu)

**Correspondence Policy:**

E-mail is the preferred method of communication. E-mails are usually returned within 24 hours of receipt except when received over the weekend or during holidays. Emails received during weekends or holidays will be returned the first business day that the College is open. Students are to include the course and section number in the subject of their emails.

**Required Text & Materials:**

Title: College Accounting 15/e

Author: Jeff Slater and Mike Deschamps

Edition: 15<sup>th</sup> edition

Publisher: Pearson

ISBN: 9780137504206

Please make sure that you have a Pearson access code by the first quiz due date. Register for Pearson using the link in Brightspace. Do not go directly to the publisher's website to register for Pearson or you won't get put in this specific class.

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

**Methods of Teaching and Learning:**

- Reading the textbook.
- Homework Problems
- QuickBooks Online Project
- 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.

**Course Outline or Schedule:**

Week 1	Monday -Oct 16	Register for QuickBooks Online (will get invite)
Week 1	Sunday -Oct 22	
Week 2	Monday -Oct 23	Do Chapters 1-2 Assignments (HW, Quiz, QB Online)
Week 2	Sunday -Oct 29	
Week 3	Monday -Oct 30	Test 1 becomes available. Do Chapter 3 Assignments (HW, Quiz, QB Online)
Week 3	Sunday -Nov 5	Chapter 1-3 assignments and Test 1 DUE BY 11:59pm
Week 4	Monday -Nov 6	Do Chapter 4 Assignments (HW, Quiz, QB Online)
Week 4	Sunday -Nov 12	
Week 5	Monday -Nov 13	Do Chapter 5 Assignments (HW, Quiz, QB Online)
Week 5	Sunday -Nov 19	
Week 6	Monday -Nov 20	Test 2 becomes available. Do Chapter 6 Assignments (HW, Quiz, QB Online)
Week 6	Sunday -Nov 26	Chapter 6 Assignments and Test 2 DUE BY 11:59pm
Week 7	Monday -Nov 27	Do Chapters 7-8 Assignments (HW, Quiz, QB Online)
Week 7	Sunday -Dec 3	
Week 8	Monday -Dec 4	Final Exam Becomes Available (Short Week)
Week 8	Wednesday -Dec 6	Final Exam DUE BY 11:59pm

-Test Weeks are highlighted in gray- Make sure to complete assignments and Test before Sunday-

**Course Grading Information:**

Your grade will be a sum of points out of a possible 500 determined by the following scale:

Quizzes (10 pts each)	80
Homework (10 pts each)	80
1 <sup>st</sup> Exam	80
2 <sup>nd</sup> Exam	80
Final Exam	100
QB Online Project (10 pts each) *Extra Credit*	80
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Total	420

**Grading scale:**

450-500 Points = A	300-349 Points = D
400-449 Points = B	<300 Points = F
350-399 Points = C	

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

All Assignments except for tests will become available in the first day of class, and it is recommended to work ahead. The quizzes can be attempted multiple times, but the tests can only be attempted once. There is a 2-hour time limit on the tests. Please take note that the final exam week is shorter than the rest, and you will only have 2 days to complete the final exam.

**Make sure you have 2 hours of uninterrupted time during test week to take your tests.**

\* [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 guidelines specific to this course.

**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 the education opportunity.

**Announcements will be posted on D2L (Brightspace). I assume that you check this regularly, along with your MCC student e-mail.**

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Updated 07/18/2023



## **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.