McLennan COMMUNITY COLLEGE

WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

INTRODUCTION TO ACCOUNTING

ACNT 1303.82

JAMES TERRY, Ph.D., CPA, RTSBA

NOTE: This is an 8-week 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 at https://www.mclennan.edu/crisis-management/coronavirus-updates/index.html on any changes to these guidelines.

INTRODUCTION TO ACCOUNTING

ACNT 1303.82

Course Description:

This course is an introduction to the fundamental concepts of accounting appropriate for all business organizations. Students will study information from source documents and how to develop and enter this information into the entity's "accounting systems." This information in the accounting system is used by eternal users and internal managers. Semester Hours 3 (3 lecture)

Prerequisites and/or Corequisites:

None

Course Notes and Instructor Recommendations:

Students are expected to participate in class discussions, to study course material to complete assignments, to complete reading assignments, and to take tests and quizzes as required. Nonparticipation in the above items will have a detrimental impact on grades and credit. Students are encouraged to do outside reading in sources other than the text. YouTube is a rich source for subject matters discussed in class.

Instructor Information:

Instructor Name:	James Terry, Ph.D, CPA, RTSBA
MCC Email:	jterry@mclennan.edu
Office Phone Number:	(254) 299-8024
Text Messages	(254) 307-2044
Office Location:	BTB 218
Office/Teacher Conference Hours:	T,TH – 9;30 PM – 12:30 PM

Other Instruction Information:

If during the week you contact me either through email, text or the phone I will try to get back to you within 24 hours. If you email me or phone during a week end I will probably not get back to you until sometime Monday. I normally do not read email or listen to school phone messages from Thursday afternoon until Monday afternoon.

When sending out class messages I will be using MCC's email system. Be sure to regularly check your MCC email account.

Required Text & Materials:

Title:	College Accounting
Author:	Heintz & Parry
Edition:	23rd
Publisher:	Cengage

ISBN: 9781337794787

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

Methods of Teaching and Learning:

- Lecture
- Demonstration problems
- Evaluation and review of assignments of exercises and problems
- In class quizzes and lab work
- Exams

Course Objectives and/or Competencies:

- Identify the types of business.
- Identify accounting elements.
- Know the accounting equation.
- Understand a chart of accounts.
- Learn to prepare the balance sheet, statement of cash flow, statement of retained earnings and the income statement.
- Prepare a trial balance.
- Learn the basic use of excel for accounting purposes.
- Learn the journalize adjusting entries.
- Understand cash, modified cash, and accrual bases of accounting.
- Learn payroll accounting.
- Prepare a bank reconciliation.
- Learn basics of capital investment and equity accounts.
- Calculate employee earnings and deductions.
- Emphasis on learning to use Excell

Course Outline or Schedule:

This is a tentative semester schedule. Students will be notified of changes through an announcement in class. There are 16 weeks to the semester. I am leaving 2 weeks to use as needed depending on the class retention.

	Chapter	Homework Due
Week 1	CH 1 & 2	Work in Excel & Cengage
Week 2	CH 3 & 4	Work in Excel & Cengage
Week 3	CH 4 & 5	Work in Excel & Cengage
Week 4	CH 5 & review	Work in Excel & Cengage
Week 5	Exam 1-5	Work in Excel & Cengage
Week 6	CH 6 & 7	Work in Excel & Cengage
Week 7	CH 8 & 9	Work in Excel & Cengage
Week 8	CH 9	Work in Excel & Cengage
Week 8	**Review for Final Exam**	Cengage
Week8	**Final Exam - Comprehensive**	

Course Grading Information:

Test 1 CH 1 - 5	15%
Test 2 CH 6 - 9	15%
Excel Work	20 %
Final Exam Comprehensive	30%
Homework/Quizzes	20%
Total	100%

Grades in the course will be based upon a grading system that includes objective tests, homework problems, computer problems, classwork (participation, attitude, and preparedness), and a comprehensive final exam.

The following percentages relate to demonstrated proficiencies in the objectives and course content:

Proficiency Grade

90-100%	A
80-89%	B
70-79%	C
60-69%	D

Less than 60%	F

Late Work, Attendance, and Make Up Work Policies:

Any assignment not turned in by the due date will be considered late and is subject to a penalty of 25%.

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.

Click Here for the MCC Attendance/Absences Policy

(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.

McLennan COMMUNITY COLLEGE

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.

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.

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.

MCC Academic Integrity Statement:
Go to www.mclennan.edu/academic-integrity for information about academic integrity, dishonesty, and cheating.

Minimum System Requirements to Utilize MCC's D2L|Brightspace:
Go to https://www.mclennan.edu/center-for-teaching-and-learning/Faculty-and-Staff-Commons/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.

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.

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.