



WACO, TEXAS

**COURSE SYLLABUS
AND
INSTRUCTOR PLAN**

INTRO TO ACCOUNTING

ACNT_1303_88

Charles Nicolay

NOTE: This is a 16-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.

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

Required Text & Materials:

Title: College Accounting

Author: Heintz & Parry

Edition: 23rd edition

Publisher: Cengage

ISBN: 9780357069257*

You have two options for purchasing the course material and you can 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 quiz 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 specific class.

Option 1: Purchase the textbook and Cengage Now (CNOW) access code from the bookstore. **This is a bundle which should include the text book, study guide, and access code to CengageNow.**

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.

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

Methods of Teaching and Learning:

- Reading the textbook
- 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	Jan 10-16	Register for CNOW Read Ch 1, Watch Ch 1 video, Take Ch 1 Quiz
Week 2	Jan 17-23	Read Ch 2, Watch Ch 2 video, Take Ch 2 Quiz
Week 3	Jan 24-30	Read Ch 3, Watch Ch 3 video, Take Ch 3 Quiz
Week 4	Jan 31-Feb 6	Take Exam 1 (Ch 1-3)
Week 5	Feb 07-13	Read Ch 4, Watch Ch 4 video, Take Ch 4 Quiz
Week 6	Feb 14-20	Ch 4 continued
Week 7	Feb 21-27	Read Ch 5, Watch Ch 5 video, Take Ch 5 Quiz
Week 8	Feb 28-Mar 6	Read Ch 6, Watch Ch 6 video, Take Ch 6 Quiz
Spring Break	Mar 07-13	Spring Break
Week 9	Mar 14-20	Take Exam 2 (Ch 4-6)
Week 10	Mar 21-27	Read Ch 7, Watch Ch 7 video, Take Ch 7 Quiz
Week 11	Mar 28- Apr 3	Read Ch 8, Watch Ch 8 video, Take Ch 8 Quiz
Week 12	Apr 04-10	Read Ch 9, Watch Ch 9 video, Take Ch 9 Quiz
Week 13	Apr 11-17	Financial Statements Homework
Week 14	Apr 18-24	Take Exam 3 (Ch 7-9)
Week 15	Apr 25-May 1	Review Week
Week 16	May 02-05	Take Final Exam

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Course Grading Information:

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

Online Quizzes & Homework	100
1 st Exam	100
2 nd Exam	100
3 rd Exam	100
Final	100
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Total	500

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:

Quizzes/Tests will become available at 12:01am on Monday of each week. They will become unavailable at 11:59 pm on Wednesday of each week. If you miss the window to complete a quiz, you will receive a zero score on that quiz. The quizzes can be attempted multiple times, but the tests can only be attempted once. There is a 3-hour time limit on the tests.

Make sure you have 3 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.

McLennan

C O M M U N I T Y

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.