

McLennan
C O M M U N I T Y
COLLEGE

WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

INTRO TO ACCOUNTING

ACNT_1303_07

JACOB SAMARRON MBA, MS

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.

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Course Description:

An introduction to the basic terms, procedures, and process of accounting, which include concepts and procedures, debits and credits, the accounting cycle and payroll.

*Class will be held in room *BT 232 on Tuesday and Thursday from 11:10AM to 12:30PM*

Prerequisites and/or Corequisites:

No Prerequisites Required.

Course Notes and Instructor Recommendations:

Note that the book and MyLab accounting software are both required for this class. This is an all-inclusive access class so you will not need to purchase these items from the book store since its cost has already been added to your tuition. Microsoft office is also a requirement. If you do not have Microsoft office you can download it for free. Click this link to start downloading Microsoft Office <https://www.microsoft.com/en-us/education/products/office> . You are expected to regularly check your McLennan email account and Brightspace for any updates.

Communication:

*Always use your MCC email to contact me. Make sure to list your name and the class you are inquiring about. **I try to answer emails the same day but will respond to emails and calls within a 24 hour period unless on weekends, I will be sure to respond to your email or call on the next business day when sent on the weekend.***

Instructor Information:

Instructor Name: Jacob Samarron

MCC Email: jsamarron@mclennan.edu

Office Phone Number: (254) 299-8740

Office Location: BT 203

Office/Teacher Conference Hours: 12:30pm – 2:30pm Monday & Wednesday, 8:15am – 9:15am & 2:30pm – 3:30pm Tuesday, 2:30pm -3:30pm Thursday

Other Instruction Information: If you need to meet or speak outside my office hours I am available on Zoom. Just contact me to schedule a meeting time. My Zoom Id# is 304 587 9925

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Required Text & Materials:

Title: College Accounting a Practical Approach

Author: Slater

Edition: 15th

Publisher: Pearson Learning Solutions

ISBN: 9780137991938

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

Methods of Teaching and Learning:

Course instruction will consist of power-point slides along with lecture to emphasize the importance parts of each chapter. There will be individual weekly homework assignments to be completed through Bright Space and periodic quizzes and exams.

Course Objectives and/or Competencies:

Students should complete the following course objectives:

- *Explain Accounting, Business, and the Accounting Equation*
- *Prepare a Balance Sheet*
- *Record Transactions into the Expanded Accounting Equation*
- *Explain T Accounts and How to Foot and Balance*
- *Use a Chart of Accounts to Record Transactions in T Accounts to the Rules of Debits and Credits*
- *Prepare a Trial Balance and the Financial Statements*
- *Analyze and Record Business Transactions into a Journal*
- *Posting to the Ledger*
- *Preparing the Trial Balance*
- *Explaining Adjustments and How to Record Them on a Worksheet*
- *Complete the Worksheet*
- *Prepare Financial Statements from the Worksheet*
- *Journalize and Post Adjusting Entries*
- *Prepare a Post-Closing Trial Balance*
- *Explain Bank Reconciliation*
- *Explain Petty Cash and Change Funds*
- *Calculate Gross pay and Tax withholdings*
- *Prepare a Payroll Register and Maintain an Employee Earnings Record*

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- Calculate Employer Taxes for FICA, FUTA, SUTA, and Workers' Compensation Insurance
- Journalize the Payroll Register and Employer Tax Liability
- Pay Payroll and Depositing Taxes
- Prepare Quarterly Reports for Federal and State Governments
- Prepare Annual Reports, Forms W-2 and W-3

Course Outline or Schedule:

<i>Session/Date</i>	<i>Topic</i>	<i>Reading</i>	<i>Assignment Due</i>
<i>Week 1: 01-10-23</i>	<i>Go over syllabus and then start Lecture: Accounting Concepts and Procedures</i>	<i>Chapter 1</i>	
<i>01-12-23</i>	<i>Ch.1 Lecture Part 2: Accounting Concepts and Procedures</i>	<i>Chapter 1</i>	<i>Chapter 1 HW Chapter 1 Quiz Due by: 01-16-23</i>
<i>Week2 01-17-23</i>	<i>Ch. 2 Lecture part 1: Debits and Credits</i>	<i>Chapter 2</i>	
<i>01-19-23</i>	<i>Ch.2 Lecture part 2: Debits and Credits</i>	<i>Chapter 2</i>	<i>Work on Chapter 2 HW Questions</i>
<i>Week 3 01-24-23</i>	<i>Ch. 2Lecture Part 3: Debits and Credits</i>	<i>Chapter 2</i>	
<i>01-26-23</i>	<i>Ch. 2 Lecture Part 4: Debits and Credits</i>	<i>Chapter 2</i>	<i>Chapter 2 HW Chapter 2 Quiz Due by 01-30-23</i>
<i>Week 4 01-31-23</i>	<i>Ch.3 Lecture Part 1: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	
<i>02-02-23</i>	<i>Ch.3 Lecture Part 2: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	<i>Work on Chapter 3 HW Questions</i>
<i>Week 5 02-07-23</i>	<i>Ch.3 Lecture Part 3: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	

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02-09-23	<i>Ch.3 Lecture Part 4: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	<i>Chapter 3 HW Chapter 3 Quiz Due by 02-13-23</i>
Week 6 02-14-23	<i>Excel Project</i>		
02-16-23	<i>Excel Project</i>		<i>Excel Project Due by 02-20-23</i>
Week 7 Review & Exam 02-21,	<i>Review Ch. 1,2,3</i>		<i>Prepare for Exam</i>
02-23-23	<i>Exam #1 ch.1-3</i>		<i>Online Exam Due by: 02-27-23</i>
Week 8 02-28-23	<i>Ch.4 Lecture Part 1: The Accounting cycle continued</i>	<i>Chapter 4</i>	
03-02-23	<i>Ch.4 Lecture Part 2: The Accounting cycle continued</i>	<i>Chapter 4</i>	<i>Chapter 4 HW Chapter 4 Quiz Due by 03-06-23</i>
Week 9 Spring Break 03-06-13			
Week 10 03-14-23	<i>Ch.5 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 5</i>	
03-16-23	<i>Ch.5 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 5</i>	<i>Chapter 5 HW Chapter 5 Quiz Due by 03-20-23</i>
Week 11 03-21-23	<i>Ch.6 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 6</i>	
03-23-23	<i>Ch.6 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 6</i>	<i>Chapter 6 HW Chapter 6 Quiz Due by 03-27-23</i>
Week 12 03-28-23	<i>Ch.7 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 7</i>	
03-30-23	<i>Ch.7 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 7</i>	<i>Chapter 7 HW Chapter 7 Quiz Due by 04-03-23</i>

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Week 13 04-04-23	<i>Ch.8 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 8</i>	
04-06-23	<i>Ch.8 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 8</i>	<i>Chapter 8 HW Chapter 8 Quiz Due by 04-10-23</i>
Week 14 Review & Exam 04-11-23	<i>Review for Exam #2 Ch. 4-8</i>		
04-13-23	<i>Exam # 2 opens</i>		<i>Exam is due by 04-24-23</i>
Week 15 04-18-23	<i>QuickBooks Project</i>		
04-20-23	<i>QuickBooks Project</i>		<i>Project is Due by 04-24-23</i>
Week 16 04-25-23 04-27-23	<i>Review for final exam</i>		
Week 16	Final Exam		<i>Exam will be open and due on 05-02-23</i>

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Course Grading Information:

<i>Assignments/ Activities</i>	<i>Description of Assignment</i>	<i>% of Final Grade</i>
<i>Homework assignments</i>	<i>Each week students will be assigned problems to complete at the end of each chapter</i>	<i>20%</i>
<i>Quizzes</i>	<i>There will be assigned quizzes after each chapter</i>	<i>20%</i>
<i>Excel & QuickBooks Projects</i>	<i>There is one Excel and one QuickBooks project. Each project is worth 10% of your grade.</i>	<i>20%</i>
<i>Mid-term Exam</i>	<i>Two exams, exam #1 over chapters 1-3 and exam#2 over chapters 4-8.</i>	<i>20%</i>
<i>Final Exam</i>	<i>Online Comprehensive Exam.</i>	<i>20%</i>

Late Work, Attendance, and Make Up Work Policies:

Late Work:

I will not accept late work unless I have agreed to do so in advance of the due date. Exceptions will only be made for rare circumstances.

Attendance:

Attendance will be taken in class and by completing the discussion boards and homework. Please do not fall behind this class is very fast paced and it will be very difficult for you to catch up. If you do not complete a discussion board or homework assignment you will be counted as an absence. Absence from 25 percent of scheduled lecture and/or laboratory meetings 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. Do not ask to receive a W after the drop date.

Regardless of the reason for a particular absence, each absence (whether excused or unexcused) will count toward attendance requirements in each course.

Remember, at any point in the semester, up to and including the drop date, you have the ability

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to voluntarily drop the course by going to the Registrar's office and filling out a drop slip. Refer to the catalog for additional information concerning class attendance.

Student Behavioral Expectations or Conduct Policy:

Students are expected to maintain classroom decorum in the classroom and when online, that includes respect for other students and the instructor, regular attendance, and an attitude that seeks to take full advantage of this education opportunity.

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

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Click on the link above for the college policies on attendance and absences. Your instructor may have additional guidelines specific to this course.

Updated 11/04/2022

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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.

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 acting Title IX Coordinator at titleix@mclennan.edu or by calling, Dr. Claudette Jackson, (Diversity, Equity & Inclusion/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/. 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 from 7:30 am - 6:00 pm Monday through Thursday and 7:30 am - 5:00 pm on Friday. You can contact the Academic Support and Tutoring team via Zoom (<https://mclennan.zoom.us/j/2542998500>) or email (ast@mclennan.edu) during the above mentioned times.

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 or a Success Coach by calling (254) 299-8226 or emailing 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. 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.

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-andStaffCommons/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.

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.

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.

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.