



WACO, TEXAS

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**COURSE SYLLABUS**

**AND**

**INSTRUCTOR PLAN**

**INTRO TO ACCOUNTING**

**ACNT\_1303\_002**

**JACOB SAMARRON MBA, MS**

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

**NOTE: This is a Face-to-Face course.**

## INTRO TO ACCOUNTING

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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 219 on Monday and Wednesday from 11:10 AM to 12:30 PM*

### **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. You are expected to regularly check your McLennan email account and Brightspace for any updates.*

### **Instructor Information:**

Instructor Name: Jacob Samarron

MCC Email: [jsamarron@mclennan.edu](mailto:jsamarron@mclennan.edu)

Office Phone Number: (254) 299-8740

Office Location: BT 203

Office/Teacher Conference Hours: MW 2:30 PM – 3:30 PM, TTH 9:00 AM – 11:00 AM,

Friday- Virtual, Appointment only

Other Instruction Information: Email is the easiest way to reach me.

### **Correspondence Policy:**

Email is the preferred method of communication. Emails, calls, and messages will be returned within 24 hours of receipt except when received over the weekend or during holidays. Emails received during weekends or holidays will be returned on the first business day that the college is open. Students are to include the course and section number in the subject of their emails. Failure to include the course and section number in the email's subject line will delay response.

**Required Text & Materials:**

Title: College Accounting a Practical Approach

Author: Slater

Edition: 15<sup>th</sup>

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*

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- Calculate Gross pay and Tax withholdings
- Prepare a Payroll Register and Maintain an Employee Earnings Record
- 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:

<b><i>Session/Date</i></b>	<b><i>Topic</i></b>	<b><i>Reading</i></b>	<b><i>Assignment Due</i></b>
<b><i>Week 1: 01-08-24</i></b>	<i>Go over syllabus and then start Lecture: Accounting Concepts and Procedures</i>	<i>Chapter 1</i>	
<b><i>01-10-24</i></b>	<i>Ch.1 Lecture Part 2: Accounting Concepts and Procedures</i>	<i>Chapter 1</i>	<i>Chapter 1 HW Chapter 1 Quiz Due by: 01-15-24</i>
<b><i>Week2 01-15-24</i></b>	<i>Holiday MLK Day!!!</i>	<i>NO Class</i>	
<b><i>01-17-24</i></b>	<i>Ch.2 Lecture part 2: Debits and Credits</i>	<i>Chapter 2</i>	<i>Work on Chapter 2 HW Questions</i>
<b><i>Week 3 01-22-24</i></b>	<i>Ch. 2Lecture Part 3: Debits and Credits</i>	<i>Chapter 2</i>	
<b><i>01-24-24</i></b>	<i>Ch. 2 Lecture Part 4: Debits and Credits</i>	<i>Chapter 2</i>	<i>Chapter 2 HW Chapter 2 Quiz Due by 01-21-24</i>
<b><i>Week 4 01-29-24</i></b>	<i>Ch.3 Lecture Part 1: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	
<b><i>01-31-24</i></b>	<i>Ch.3 Lecture Part 2: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	<i>Work on Chapter 3 HW Questions</i>

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<b>Week 5</b> <b>02-05-24</b>	<i>Ch.3 Lecture Part 3: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	
<b>02-07-24</b>	<i>Ch.3 Lecture Part 4: Beginning the Accounting Cycle</i>	<i>Chapter 3</i>	<i>Chapter 3 HW Chapter 3 Quiz <b>Due by 02-11-24</b></i>
<b>Week 6</b> <b>02-12-24</b>	<i>Excel Project</i>		
<b>02-14-27</b>	<i>Excel Project</i>		<i>Excel Project <b>Due by 02-18-24</b></i>
<b>Week 7</b> <b>02-19-24,</b>	<i>Ch.4 Lecture Part 1: The Accounting cycle continued</i>	<i>Chapter 4</i>	
<b>02-21-24</b>	<i>Ch.4 Lecture Part 1: The Accounting cycle continued</i>	<i>Chapter 4</i>	<i>Chapter 4 HW Chapter 4 Quiz <b>Due by 02-25-24</b></i>
<b>Week 8</b> <b>02-26-24</b>	<i>Ch.5 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 5</i>	
<b>02-28-24</b>	<i>Ch.5 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 5</i>	<i>Chapter 5 HW Chapter 5 Quiz <b>Due by 03-03-24</b></i>
<b>Spring Break</b> <b>03-04 – 03-10</b>			
<b>Week 9</b> <b>Midterm</b> <b>03-11-24</b>	<i>Review Chapters 1-5</i>		
<b>03-13-24</b>	<i>Midterm</i>		<i>Take online Exam <b>Due by 03-18-24</b></i>
<b>Week 10</b> <b>03-18-24</b>	<i>Ch.6 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 6</i>	
<b>03-20-24</b>	<i>Ch.6 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 6</i>	<i>Chapter 6 HW Chapter 6 Quiz <b>Due by 03-24-24</b></i>

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<b>Week 11</b> <b>03-25-24</b>	<i>Ch.7 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 7</i>	
<b>03-27-24</b>	<i>Ch.7 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 7</i>	<i>Chapter 7 HW Chapter 7 Quiz Due by 03-31-24</i>
<b>Week 12</b> <b>04-01-24</b>	<i>Ch.8 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 8</i>	
<b>04-03-24</b>	<i>Ch.8 Lecture Part 1: The Accounting cycle completed</i>	<i>Chapter 8</i>	<i>Chapter 8 HW Chapter 8 Quiz Due by 04-10-24</i>
<b>Week 13</b> <b>Review &amp; Exam</b> <b>04-08-24</b>	<i>QuickBooks Project</i>		
<b>04-10-24</b>	<i>QuickBooks Project</i>		<i>Project is Due by 04-14-24</i>
<b>Week 14</b> <b>04-15-24</b>	<i>Panji's Plowing MyLab</i>		
<b>04-17-24</b>	<i>Panji's Plowing MyLab</i>		<i>Project is due by 04-21-24</i>
<b>Week 15</b> <b>04-22-24</b> <b>04-24-24</b>	<i>Review for final exam</i>		
<b>Week 16</b> <b>04-30-24</b>	<i>Final Exam</i>		<i>Exam will be open and due on 12-05-23</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>	<b>20%</b>
<i>Quizzes</i>	<i>There will be assigned quizzes after each chapter</i>	<b>20%</b>
<i>QuickBooks Project</i>	<i>There are two QuickBooks projects</i>	<b>20%</b>
<i>Exams</i>	<i>Two exams, exam #1 over chapters 1-5 and exam#2 over chapters 6-8.</i>	<b>20%</b>
<i>Final Exam</i>	<i>Online Comprehensive Exam.</i>	<b>20%</b>

### **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. Please do not fall behind this class is very fast paced and it will be very difficult for you to catch up. If you fail to attend two classes in a row before the census date you will be dropped from the course even if you complete assignments in Brightspace. If you miss more than 25% of the course before 60% of the course is complete then you will be withdrawn from the course. For more details read the business attendance policy below.*

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### **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.

### **Definitions**

The terminology we use is important.

Drops occur BEFORE the census date and do not count against the student's maximum withdrawal count of 6 classes, as defined by state law.

Withdrawals occur AFTER the census date and count in the student's maximum withdrawal count of 6 classes.

### **Face-to-Face Course Attendance Policy (Business Division)**

Students enrolled in face-to-face courses are expected to attend class.

The instructor will use a method of their choice for routine recording of student attendance. The official record for student attendance is Brightspace. Instructors must update the official record within 24 hours of a class meeting in the days prior to the census date. After the census date, instructors must update the official record within 48 hours of a class meeting.

If a student fails to appear for face-to-face sessions in the period prior to the census date, the instructor will drop the student for failure to attend even if they complete accessible assignments in Brightspace.

Past census date, for a student to remain in a face-to-face course, they must regularly attend class. If a student misses more than 25% of class meetings prior to the 60% point of the term, the instructor will withdraw the student from the course. If a student misses more than 25% of class meetings and the class is past the 60% point for the term, the instructor will NOT withdraw the student. 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.



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Absences are excused in accordance with MCC policy which includes (1) authorized participation in official College functions, (2) personal illness, (3) an 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 or (5) any excused absences as outlined in Section IV of this policy: <https://www.mclennan.edu/employees/policy-manual/docs/B-II.pdf>

Students are required to file a written or electronic request with each instructor for an excused absence in a timely manner.

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### **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.*

10/09/2023



## **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) (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](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 may report sexual harassment anonymously by visiting <http://www.lighthouse-services.com/mclennan/>

Additionally, Title IX provides rights and protections for pregnant and newly parenting students. 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 [success@mclennan.edu](mailto:success@mclennan.edu).

Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff. To schedule an appointment, go to <https://calendly.com/paulannespantry-mcc/15min>.

The CREW, Success Coaches, and Paulanne's Pantry are all located on the second floor of the Student Services building in Success Coaching Services.

**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:**

Please view our [Academic integrity statement](#) for more 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-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. 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](#) 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.