McLennan COMMUNITY COLLEGE

WACO, TEXAS

COURSE SYLLABUS

AND

INSTRUCTOR PLAN

Introduction to Accounting I

ACNT 1303.88

Jessica Hazel, CPA

NOTE: This is a 6-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 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 basic 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:

Accounting does not come easy for most; you must put in the work to get good results. To be successful in this course, I strongly encourage you to do the following, in this order:

1. **Read** the textbook while taking notes of key terms and concepts before the lecture.
2. **Complete the provided notes** during lecture, be present and engage yourself. Review your notes as soon as possible after class, even rewriting them.
3. **Practice, practice, practice**! There is a "DEMONSTRATION PROBLEM" at the end of each chapter with solution. These are excellent practice. You may also work any extra problems in your workbook, which I am happy to review for you.
4. **Go back** to the book or videos for additional explanation needed and to review.
5. **Seek help!** MCC offers FREE **tutoring!** Academic Support and Tutoring offers help online via Zoom and in person.
    a. For more information visit https://www.mclennan.edu/academic-support-and-tutoring/.
    b. Tutoring is also available with Brenda Castillow in BTB room #217. Of course, you are always welcome to ask me questions.

You are responsible for keeping up with assignment due dates. Most **assignments are due Sundays by 11 pm;** if it's a Sunday assume something is due. Keep in mind there may be changes as we progress. Any changes will be communicated through Brightspace announcements and weekly modules.

You are expected to regularly check your McLennan email account and Brightspace for any updates. I occasionally send emails, although most communication will be made through Brightspace announcements.

Instructor Information:

Instructor Name:	Jessica Hazel
MCC Email:	jhazel@mclennan.edu
Office Phone Number:	(254) 299-8680
Office Location:	BTB #203
Office/Teacher Conference Hours:	TBD
Other Instruction Information:	

Zoom Information:

Zoom: https://mclennan.zoom.us/my/jhazel
Zoom ID: 254-299-8680
Zoom password: 2301

★ I do not keep Zoom open during office hours. I suggest you message me beforehand to meet via Zoom to ensure I am ready and available. When messaging me, please include your course information.

Required Text & Materials:

Title:	College Accounting
Author:	Heintz & Parry
Edition:	23rd Edition
Publisher:	Cengage Learning
ISBN:	978-0-357-069257
Code:	Access code for CengageNOWv2

You have two options for purchasing the course material. You will have to decide which option is the best fit for you. Either way, you need to **make sure that you have CNOWV2 access by the first homework due date.** There is a free, temporary 7 day access available through Cengage if needed. You will not lose any work completed while using free access.

Option 1: Purchase a bundle from the MCC bookstore, which should include the textbook, workbook and the access code to CNOWV2 for $176.70 (as of spring 2021).

Option 2: Subscribe to Cengage Unlimited directly through the publisher's website https://www.cengage.com/unlimited/. 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 (CNOWV2). This option would be especially cost effective if you have other

classes that use Cengage material. Cengage Unlimited costs $119.99 for 4 months with the option to rent a hardcopy of the textbook and/or workbook for $7.99 (plus shipping).

- **If you choose this option you need to add the digital workbook to your dashboard by searching for the ISBN 978-1-337-91355-3**

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

Methods of Teaching and Learning:

This course is asynchronous. Instruction primarily consists of prerecorded lectures and demonstration videos to view while completing provided notes.

There will be a weekly, optional Zoom meeting dedicated to this class as well as opportunities to meet via Zoom during scheduled office hours or other mutually agreed upon times.

Individual assignments consist of weekly homework and quizzes, a midterm, a project and a comprehensive final. Learning culminates with the final exam.

Course Objectives and/or Competencies:

Insert course objectives or competencies here

Course Outline or Schedule:

- Acquire and evaluate elementary accounting principles, basic concepts, and terminology of bookkeeping.
- Organize and communicate accounting information by analyzing business transactions and preparing financial statements for other users.
- Apply the accounting equation to business transactions.
- Understand the concepts of asset, liability, capital, revenue, and expense.
- Analyze the effects of business transactions on the accounting equation.
- Apply the theory of debits and credits.
- Record business transactions in a general journal.

This schedule is subject to change. As class progresses, I will post updated information in D2L|Brightspace.

Week	Day	Date		Assignments Due by 11 pm Sunday unless otherwise noted	Weekly Class Content
1	Tuesday	June 1st			Ch 1 & 2
2	Sunday	June 6th	1 2 3 4	Post to discussion board Syllabus Quiz Homework Ch 1&2 Quiz 1 (Ch 1&2)	Ch 3 & 4
3	Sunday	June 13th	1 2 3	Homework Ch 3 Homework Ch 4 Quiz 2 (3&4)	Ch 5 & Midterm
4	Sunday	June 20th	1 2 3	Homework Ch 5 Quiz 3 (Ch 5) **Midterm (Ch 1-5)**	Ch 6 & 7
5	Sunday	June 27th	1 2 3	Homework Ch 6 Homework Ch 7 Quiz 4 (Ch 6&7)	Ch 8 & 9
6	Sunday	July 4th	1 2 3	Homework Ch 8 Homework Ch 9 Quiz 5 (Ch 8&9)	Project
6	**Monday**	**July 5th**		**Project due by 11 pm**	
6	**Tuesday**	**July 6th**		**Final Exam due by 11 pm**	

Course Grading Information:

Grades will be based on the following system:

Homework	30 %	A = 90 – 100%
Quizzes	25 %	B = 80 – 89%
Midterm	15 %	C = 70 – 79%
Project	10 %	D = 60 – 69%
Final Exam	20 %	F = 0 – 59%
Total	100 %	

It is expected that you complete your own assignments. While it is permissible to ask for help and work with others on homework, it is NOT permissible or acceptable during tests. Working with others on tests is considered cheating and will be treated as such. These policies are essential to ensure the integrity of the testing process.

For grades, check the Brightspace gradebook. While there is a gradebook in CengageNOWv2 as well, it is not properly weighted and therefore not the most accurate reflection of your grade.

HW – Homework: There will be one assignment for each chapter covered (9 total). At the end of the course, **I will drop the lowest homework grade**. When working through the homework problems, I encourage you to think through it, asking yourself why the other options are incorrect.

- Homework assignments have a "Check My Work" option as well as multiple takes. Therefore, you should strive for excellent homework grades. Homework assignments are equally weighted in the Brightspace gradebook.

Quizzes: There will be 5 quizzes covering chapters 1-9. You will have two timed attempts on each quiz. The second attempt is given in case of any technical issues you may encounter. However, you may use the second attempt to improve your grade. Your grade will reflect the second attempt, NOT the highest of the two scores. At the end of the course, **I will drop the lowest quiz grade**.

- Quizzes will be open book and notes, therefore I strongly encourage you to complete the provided notes for each chapter. This will be a HUGE help. Even though exams are open book/notes, prepare! **Don't be deceived in thinking the content will be easy**. Accounting is very analytical in nature.

Project: The project will give you an overview of the accounting process (i.e. tie it all together). You should expect to spend 3-4 hours completing the project, depending on your understanding. More information is provided in the weekly module titled "Project."

Midterm: There is one midterm over chapters 1-5. **You will have only one attempt.**

Final: The final is comprehensive and covers chapters 1-9. While this may sound overwhelming, the first 5 chapters build on the previous ones. I consider these the foundation of accounting. Like the midterm, **you will have only one, timed attempt.**

- The final may be proctored. More details will be provided as the course progresses. This may include recording of you, your screen, audio and web traffic. In this event, you must

have a webcam. If campus remains open, alternative test locations will be provided. Futher instructions will be provided through Brightspace.

Late Work, Attendance, and Make Up Work Policies:

If you miss an assignment, you may complete it within one week, time permitting, after the due date with a **20% penalty.** Therefore, the highest grade possible after the due date is 80%. It is extremely difficult to catch up once you fall behind, and there are no make up assignments, so please do not ask. **Most students who fall behind do not catch up.**

Attendance:

Attendance is based on the heaviest weighted assignment completed each week. For example, if there is a quiz due, attendance will be based on it and not homework. The attendance record is located under "Assessments" within Brightspace.

You, whether present or absent, are responsible for all material presented or assigned for class and will be held accountable for such materials in the determination of course grades.

Remember, at any point in the semester, up to and including the **drop date (June 23rd),** you can voluntarily drop the course. **Please contact Highlander Central (Phone: 254-299-8622) prior to your drop request, to learn what impact this may have on you.**

As stated in MCC Policies and Procedures (B-II), absence from 25 percent of scheduled lecture and/or laboratory meetings will be taken as evidence that a student does not intend to complete the course, and the student will be withdrawn from the course with a grade of W.

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 this education opportunity. For additional information see the General Conduct Policy in the Highlander Guide.

When meeting via Zoom, participation is greatly encouraged. Please keep your video on to create more of a presence in the meetings. However, be mindful that you can be seen. If needed, please feel free to stop your video and rejoin with video when you are able. We also ask that you observe Zoom etiquette when in class by turning your mute on when not active in the conversation to reduce background noise.

MCC provides Zoom backgrounds which can be found using this link: MCC Zoom backgrounds.

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

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.

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.

Minimum System Rquirements to Utilize MCC's D2L|Brightspace:
Go to https://www.mclennan.edu/center-for-teaching-and-learning/Faculty%20and%20Staff%20Commons/requirements.html for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

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.

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

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.

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.