

# ACCT 2301 | Financial Accounting

## SYLLABUS: SPRING 2026 ONLINE

**Instructor:** Michela Heth | M.S.A., M.B.A.

**Email:** [mheth@southplainscollege.edu](mailto:mheth@southplainscollege.edu)

**Levelland:** Technology Center -- 104B (office), 212 (classroom)

**Lubbock:** Downtown Center -- B001 (office), B023 (classroom)

**\*\*Additional meeting/Zoom times available by request!**

**Office Hours:** Monday (8:30-11:00 a.m. | 12:30-1:30 p.m.)  
 Tuesday (Noon - 1:00 p.m.) *Lbk. Downtown Ctr.*  
 Wednesday (8:30-11:00 a.m. | 12:30-1:00 p.m.)  
 Thursday (11:00 a.m. - Noon)  
 Friday (9:30-10:30 a.m.)

**Emails MUST include:** Name, Course Number & Course Section (i.e. M. Heth, ACCT-2301-001)

Students can expect a response from the instructor within one (1) business day, per SPC policy.

Additional resources for the class are listed in the “*Course Resources Hub*” on the Blackboard course page.

## Course Materials

**Financial & Managerial Accounting (17th edition) by Warren / Jones / Tayler** [eBook through Cengage]

- **ASAP:** Purchase Cengage Unlimited with access to Online Learning Platforms - \$149.99 (1 term)
  - See instructions in our Blackboard “*Getting Started: Week 1*” unit, available 1st class day.
- Access to the SPC Blackboard Ultra portal for links to online assignments and grading
- Reliable internet access for homework, quizzes, and other learning resources

### Cengage Unlimited (CNOWv2)

Most chapter assignments (homework, quizzes, exams) will automatically be submitted through Cengage. The purchase can be completed in two different ways:

1. SPC Bookstore (to use financial aid): will provide an access code to set up your Cengage account.
2. Cengage website: access code is delivered directly to the student’s email address by selecting the ‘Access delivery fee’ shipping option. Scan the **QR code** or visit this [link](https://www.cengage.com/c/cnowv2-for-warren-jones-tayler-s-financial-managerial-accounting):

<https://www.cengage.com/c/cnowv2-for-warren-jones-tayler-s-financial-managerial-accounting>

Additional purchase instructions are provided separately in the Blackboard “*Getting Started: Week 1*” unit. CNOW is a subscription through Cengage online, and the course key is automatically added by Blackboard.



All assignment due dates are posted in Cengage and the published “*Class Schedule*” in Blackboard. If you do not have internet access, you need to find time to go somewhere where it is available (i.e., SPC campus or Public Library). The Cengage homework manager will show up-to-date grades and transfer them directly over to Blackboard too. You have **72 hours** after each deadline to dispute grades by emailing your instructor directly. After this time, grades will not be disputed.

The online Cengage platform has supplementary materials to help you gain an understanding of the assigned content, including videos, power points, and more. Please note these are *not* intended to replace your instructor. Students should contact the instructor when they need help with understanding content.

## SPC Blackboard Ultra Portal

The Blackboard Ultra software used to manage this class monitors student logins, tracking when and where the student has been in the course. Accessing this course regularly is extremely important to meet the objectives. Ideally, students should daily check the “*Announcements*” tab in Blackboard for the most up-to-date information. Students should also frequently reference their SPC student e-mail inbox and Blackboard “*Messages*” for direct communication with the instructor.

***This course is not 100% self-paced—there will be deadlines assigned at the beginning of the term.***

Deadlines are firm unless otherwise coordinated with your instructor prior to each deadline. You will feel more at ease with the materials if you stay in touch with what is going on. This course is 3 semester credit hours. Students should plan to work on about **one (1)** full chapter per week to successfully complete the material. It is very easy to put off participation and deadlines during an online course, but don't wait until the last minute.

## Online Assignments

Homework is assigned to facilitate your understanding of the material. Homework is done online and links can be found in the class Blackboard page under “*Content*.” Assignments are separated as: *Unit # > Chapter #*. Due dates and material(s) availability will also be listed. We will be using CengageNOW (or CNOW) to complete almost all homework, quizzes, and exams. Students should plan to spend **2-4 hours on each chapter**, to complete both the homework and quiz directly in Cengage.

## Electronic Assignments

Computer and/or Wi-Fi failure is not an excuse for missing assignments. Notify the instructor immediately when issues come up, but students are still responsible for meeting all deadlines.

This class will involve the use of the Internet and possibly the need to access discussion groups, forums, bulletin boards, email programs, and/or chat rooms to complete the objectives of the course. Topics assigned by the instructor will be relevant to the objectives of this class.

### *DISCLAIMER:*

*“This is to notify you that the materials you may be accessing in chat rooms, bulletin boards or unofficial web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.”*

## Class Schedule

The class schedule is posted in Blackboard under the “*Getting Started: Week 1*” unit. This is the ‘official’ calendar for the course, and updates will be made directly on Blackboard. Scheduled assignments may shift over the course of the term to support student needs, so you should check the calendar often for updates. Students are required to complete all assignments as given by the instructor.

***Assignments are due by 11:55 p.m. on the date listed on the “Class Schedule.”***

*Note: Late assignments will not be accepted unless previously coordinated with the instructor.*

## Exam Policy

Exams will be conducted online using the CengageNOW software and will have a defined time limit. Deadlines for completing the exams are posted on the Blackboard “*Class Schedule*.”

No makeup exams will be allowed unless the student contacts the instructor for special permission due to an unavoidable situation. Traveling, work schedules, etc. do not qualify and students should plan accordingly to meet the exam deadline. If a student is unable to complete the exam in the specified timeframe, he or she will not be allowed to make up the test unless arrangements are made before the test window. If you have special needs for taking tests, please contact your instructor or special services during the 1st week of classes. (See the *Disability Statement* located near the end of this syllabus.)

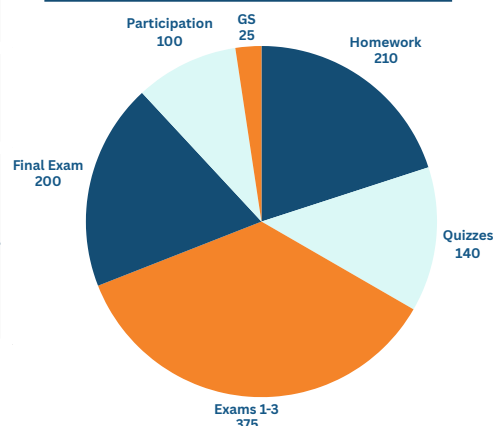
## Course Grading Policy

Permission to make up missed work will only be available if an unavoidable reason for class absence arises (i.e., documented illness, official trip authorized by SPC, or official activity) and is coordinated with your instructor prior to the published deadline. It is the student's responsibility to complete work missed within a reasonable period as determined by the instructor.

The most up-to-date course point total will be available in Blackboard Ultra, not through the Cengage portal. There are several exercises completed outside of Cengage, so students should reference Blackboard for their most accurate point standing in the course. Questions about posted scores should be directed to the instructor immediately, and not just at the end of the semester. Grades will be allocated based on the following point system and scale:

| Category/Description                                                                    | Points Possible |
|-----------------------------------------------------------------------------------------|-----------------|
| Participation (5 missed assignments allowed between Homework/Quizzes - not Exams/Final) | 100             |
| Getting Started “WEEK 1” Activities                                                     | 25              |
| Chapter Homeworks (14 chapters * 15 points each)                                        | 210             |
| Chapter Quizzes (14 chapters * 10 points each)                                          | 140             |
| Exam 1 / Exam 2 / Exam 3 (125 points each)                                              | 375             |
| Final: Comprehensive Exam ( <i>mandatory</i> )                                          | 200             |
| <b>Total Possible Points:</b>                                                           | <b>1,050</b>    |

| COURSE GRADE | POINTS EARNED |
|--------------|---------------|
| A            | 895 - 1,050   |
| B            | 795 - 894     |
| C            | 695 - 794     |
| D            | 595 - 694     |
| F            | 0 - 594       |



## Participation & Withdrawal

Successful completion of Principles of Accounting (Financial) is affected by your contribution to the course. If a student chooses not to complete the assignments and actively work on learning the material, minimum course objectives cannot be met and the student should withdraw from the course. **It is the student's responsibility to drop the course. The instructor is not responsible for dropping students.**

Participation will be graded based on completion of assignments, and students are allowed to miss 5 assignments per semester (excluding any semester exams or the final exam). Excessive missed assignments directly impact the available "Participation" points for the class grade. Students are responsible for bringing appropriate materials to effectively take notes and complete handouts during the class (i.e. paper, writing instrument, etc.).

The instructor is **not** responsible for removing you from the course if you cannot maintain the course schedule. See below for drop date & information. Otherwise, students will be assigned their earned letter grade at the end of the term. Course points/progress will be updated frequently so students can evaluate if they need to drop the course. Students who enroll in a course but have never attended the class by the official census date (12th class day) will be administratively dropped.

Last Day to Withdraw/Drop with a grade of "W"

**April 30, 2026**

For more information, visit SPC Admissions website:

[Student Initiated Drop: COMPLETE THIS FORM \(click link\)](#)

## Academic Course Guide Manual (ACGM): ACCT-2301

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS).

### Pre-requisites for ACCT-2301 at South Plains College

Students must meet the TSO college-readiness standard for Mathematics; or equivalent recommended co-requisite:

**Math 1324- Mathematics for Business & Social Sciences.**

|                                               |                                                                                                                                                                                               |                                                                                                                                               |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Learning Outcomes for<br>Financial Accounting | 1. Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment.                                                                           | 2. Identify the difference between accrual and cash basis accounting.                                                                         |
|                                               | 3. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP).                                                                                | 4. Prepare adjusting entries and close the general ledger.                                                                                    |
|                                               | 5. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity. | 6. Analyze and interpret financial statements using financial analysis techniques.                                                            |
|                                               |                                                                                                                                                                                               | 7. Describe the conceptual differences between International Financial Reporting Standards and U.S. generally accepted accounting principles. |
|                                               |                                                                                                                                                                                               |                                                                                                                                               |

# Academic Information

Cell phones, laptops, or other electronic devices are only permitted for use in the classroom when directed by the instructor for educational purposes. They should not be used for personal/extracurricular reasons.

| 2025-2026                                                          | SPC Course Syllabi Statements ( <a href="#">click this link</a> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Student Identification Verification Pictures</b>                | <p><b>EFFECTIVE SPRING 2026:</b> In order to comply with institutional identity-verification procedures, students enrolled in courses at South Plains College must have a current photo available in the College's student information system. Approved photos are solely for instructional, advising, and security purposes and are protected under applicable privacy laws. Students without a photo on file must update their record during the first week of class.</p> <p>Pictures may be uploaded using <a href="#">these instructions (link)</a>.</p>                                                                                                                                                                                                                                                                    |
| <b>Disabilities Statement</b>                                      | <p>Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of the individual's disability to the Disability Services Office.</p> <p>For more information, call or visit the Disability Services Office at Levelland (Student Health &amp; Wellness Office) 806-716-2577, Lubbock Centers (located at the Lubbock Downtown Center) 806-716-4675, or Plainview Center (Main Office) 806-716-4302.</p>                                                                                           |
| <b>Non-Discrimination Statement</b>                                | <p>South Plains College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies:</p> <p>Vice President for Student Affairs, South Plains College, 1401 S. College Avenue, Box 5, Levelland, TX 79336. The phone number is 806-716-2360.</p>                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Title IX Pregnancy &amp; Parenting Accommodations Statement</b> | <p>If you are pregnant or parenting (paternal or maternal) with children under the age of 18 per <a href="#">Texas Education Code 51.982 (link)</a> and Title IX, you have a right to reasonable accommodations to help continue your education. To activate accommodations, you must submit a <a href="#">Title IX pregnancy and parenting accommodations request (link)</a>, along with specific medical documentation, to the Health &amp; Wellness Center. Once approved, a notification will be sent to the student and instructors.</p> <p><b><i>It is the student's responsibility</i></b> to work with the instructor to arrange accommodations. Contact the Health &amp; Wellness Center at 806-716-2529 or email <a href="mailto:rcanon@southplainscollege.edu">rcanon@southplainscollege.edu</a> for assistance.</p> |
| <b>COVID-19 Information</b>                                        | <p>For information and guidance relating to COVID-19, and processes at South Plains College, please visit <a href="#">the SPC Covid Response page (link)</a> for the most up-to-date resources.</p> <p>If you are experiencing any COVID-19 symptoms, please notify DeEtte Edens (MSN, APRN, FNP-C), Associate Director of Health &amp; Wellness at <a href="mailto:dedens@southplainscollege.edu">dedens@southplainscollege.edu</a> or 806-716-2376.</p>                                                                                                                                                                                                                                                                                                                                                                       |