

**COMMON COURSE SYLLABUS: ACNT 1304.390– INTRODUCTION TO ACCOUNTING II**

<b>DEPARTMENT:</b>	Business Administration
<b>DISCIPLINE:</b>	Accounting
<b>COURSE NUMBER:</b>	ACNT 1304.390
<b>COURSE TITLE:</b>	Introduction to Accounting II
<b>INSTRUCTOR:</b>	Denesa Free, Accounting Instructor, Dual Credit
<b>OFFICE:</b>	Seagraves High School
<b>E-MAIL:</b>	<a href="mailto:denesa.free@seagravesisd.com">denesa.free@seagravesisd.com</a>

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**COURSE INFORMATION:**

- **COURSE DESCRIPTION:** A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.
  - **LEARNING OUTCOMES:** This will vary and is geared towards Task Stream and WECM standards. This course is assessed annually.
    1. Define related accounting terminology
    2. Analyze and record business transactions for a merchandising operation in a manual and computerized environment.
    3. Calculate interest
    4. Apply valuation methods for receivables and payables.
    5. Utilize various inventory and depreciation valuation methods.
    6. Identify internal control procedures for inventory, receivables, and payables.
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**ATTENDANCE POLICY:**

This course will utilize the following policy stated below from the SPC General Catalog:

- *Students are expected to attend all classes to be successful in a course. The student may be administratively withdrawn from the course when absences become excessive as defined in the course syllabus.*
- *When an unavoidable reason for class absence arises, such as illness, an official trip authorized by the college or an official activity, the instructor may permit the student to make up work missed. It is the student's responsibility to complete work missed within a reasonable period as determined by the instructor. Students are officially enrolled in all courses for which they pay tuition and fees at the time of registration. Should a student, for any reason, delay in reporting to a class after official enrollment, absences will be attributed to the student from the first-class meeting.*
- *Students who enroll in a course but have never attended by the official census date, as reported by the faculty member, will be administratively dropped by the Admissions and Records Office. A student who does not meet the attendance requirements of a class as stated in the course syllabus and does not officially withdraw from that course by the official census date of the semester may be administratively withdrawn from that course and receive a grade of "X" as determined by the instructor. Instructors are responsible for clearly stating their administrative drop policy in the course syllabus, and it is the student's responsibility to be aware of that policy.*
- *It is the student's responsibility to verify administrative drops for excessive absences through Texan Connect. If it is determined that a student is awarded financial aid for a class or classes in which the student never attended or participated, the financial aid award will be adjusted in accordance with the classes in which the student did attend/participate, and the student will owe any balance resulting from the adjustment.*
- **A student who stops attending AND stops completing assignments MUST take the responsibility of contacting the Registrar's office to drop the class.**

I DO NOT DROP STUDENTS FOR NON-ATTENDANCE. IT IS YOUR RESPONSIBILITY TO INITIATE THE DROP PROCESS IF YOU DECIDE NOT TO COMPLETE THE COURSE. STUDENTS THAT STOP ATTENDING AND DO NOT COMPLETE THE COURSEWORK WILL RECEIVE A GRADE OF "F" AT THE END OF THE SEMESTER.

FINAL DROP DATE: April 30, 2026

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## COURSE STRUCTURE:

- **COURSE MATERIALS** – Fundamentals of Accounting, Course 2, South-Western Publishing  
Authors: Ross, Gilbertson, Lehman, & Hanson

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## GRADING POLICY:

Category	Percentage
Daily Assignments/Homework	60%
Exams/Projects	40%

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## ACADEMIC AND SPECIAL SERVICES INFORMATION

- **ACADEMIC INTEGRITY:** It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.
- **PLAGIARISM AND CHEATING:** Students are expected to do their own work on all projects, quizzes, assignments, examinations, and papers. Failure to comply with this policy will result in an F for the assignment and can result in an F for the course if circumstances warrant.
  - ❖ **Plagiarism** violations include, but *are not* limited to, the following:
    1. Turning in a paper that has been purchased, borrowed, or downloaded from another student, an online term paper site, or a mail-order term paper mill.
    2. Cutting and pasting together information from books, articles, other papers, or online sites without providing proper documentation.
    3. Using direct quotations (three or more words) from a source without showing them to be direct quotations and citing them; or
    4. Missing in-text citations.
  - ❖ **Cheating** violations include, but *are not* limited to, the following:
    1. Obtaining an examination by stealing or collusion.
    2. Discovering the content of an examination before it is given.
    3. Using an unauthorized source of information (notes, textbook, text messaging, internet, apps) during an examination, quiz, or homework assignment.
    4. Entering an office or building to obtain an unfair advantage.
    5. Taking an examination for another.
    6. Altering grade records.
    7. Copying another's work during an examination or on a homework assignment.
    8. Rewriting another student's work in Peer Editing so that the writing is no longer the original student's.
    9. Taking pictures of a test, test answers, or someone else's paper.

*An "F" may be assigned to a student in the case of academic dishonesty and/or plagiarism at the discretion of the instructor, as clearly defined in the course syllabus, due to the severity of the student's actions and disregard for the learning objectives of the course.*

- **STUDENT CODE OF CONDUCT POLICY:** Any successful learning experience requires mutual respect on the part of the student and the instructor. Neither instructor nor student should be subject to others' behavior that is rude, disruptive, intimidating, aggressive, or demeaning. Student conduct that disrupts the learning process or is deemed disrespectful or threatening shall not be tolerated and may lead to disciplinary action and/or removal from class.
- **INTERNET/TECHNICAL PROBLEMS/SUPPORT:** If you are having computer problems, please start with the Help link on your Blackboard homepage. It is your responsibility to have a backup plan if your computer/WIFI goes down. **Do not wait until it is a crisis situation. Do not wait until the last minute to turn assignments in, or you may have problems!** Make sure you finish your Cengage assignments in a timely manner and DO NOT wait until the last minute!
- **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.
- **COVID INFORMATION** – For information and resources about COVID-19, please visit:  
<https://www.southplainscollege.edu/emergency/covid19-faq.php>
- **For information regarding official South Plains College statements about diversity, disabilities, non-discrimination, Title V Pregnancy Accommodations, and Campus Concealed Carry, please visit:**  
[https://www.southplainscollege.edu/syllabusstatements/.](https://www.southplainscollege.edu/syllabusstatements/)