

**Course: ACNT 1303-398****Revised 01/15/2026**

**Department:** Business Administration  
**Discipline:** Accounting  
**Course Number:** ACNT 1303.398  
**Course Title:** Introduction to Accounting I  
**Instructor:** Melissa Ramon  
**Campuses:** Dual-Credit Springlake-Earth High School

## 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:**

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.

## ATTENDANCE POLICY:

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 The student may be administratively withdrawn from the course when absences become excessive as defined in the course syllabus.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 school 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/or the school pays 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.

## COURSE STRUCTURE:

**BLACKBOARD** –

ALL communication and grading for this course will be conducted using the Blackboard Learning Management software.

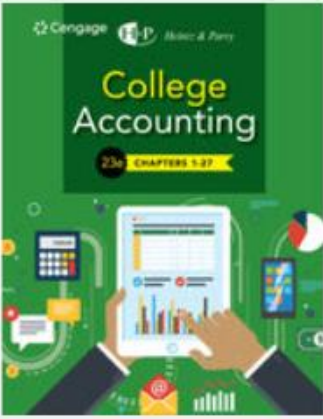
## COURSE MATERIALS –

All assignments will be completed using the Cengage Now software which will be accessed through the “Course Content” menu link in Blackboard.

The curriculum for the course is derived from:

### Study Tools

Textbook: **Heintz/Parry: College Accounting, Chapters 1-27, 23rd Edition** ▼



[Adaptive Study Plans](#)

[Study Tools](#)

[ebook for Heintz/Parry's College Accounting, Chapters 1-27](#)

[eTextbook: College Accounting, Chapters 1-27](#)

[Office 365](#)

## CORE CURRICULUM OBJECTIVES ADDRESSED:

- **Communications skills**—to include effective written, oral and visual communication
- **Critical thinking skills**—to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- **Empirical and quantitative competency skills**—to manipulate and analyze numerical data or observable facts resulting in informed conclusions
- **Teamwork**—to include the ability to consider different points of view and to work effectively with others to support a shared purpose or goal
- **Personal Responsibility**—to include the ability to connect choices, actions, and consequences to ethical decision-making.
- **Social Responsibility**—to include the demonstrated knowledge and competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities

## ASSIGNMENT INFORMATION and GRADING:

### ASSIGNMENT POLICY:

Assignments are due by 11:55 p.m. on the date posted on the course schedule/calendar. All assignments for this course will be completed and submitted through the Cengage Now software. The link for assignments will be located each week within each week's module in Blackboard.

Please note that **late work/assignments will not be accepted**. Do not wait until the last minute to complete an assignment, You are given an entire week to complete the assigned work. Computer failure is not an excuse for missing an assignment!

### CHAPTER QUIZZES AND EXAMINATION POLICY:

Chapter Quizzes and Exams will be completed using the Cengage software.

These assignments will have a time limit and deadlines for completion will be posted on the Blackboard Semester Schedule. No makeup quizzes or exams will be allowed. If a student is unable to complete a quiz or exam during the scheduled time frame, he or she will not be allowed to make up the test unless arrangements are made prior to the test day.

### GRADING POLICY/PROCEDURES:

Grades will be allocated according to the following point system and scale:

Category	Total
Adaptive Study Plan	75
Homework	525
Chapter Quiz	150
Unit Exams / Final Exam	450
Participation	220
<b>Total Possible Points</b>	<b>1420</b>

Total Points Earned	Couse Grade
<b>1278 and above</b>	A
<b>1136 – 1277</b>	B
<b>994 – 1135</b>	C
<b>852 – 993</b>	D
<b>Below 852</b>	F

### EXTRA CREDIT:

Extra credit is offered to the entire class, NOT individual students. All extra credit points will be added to the FINAL course point total at the end of the semester. ⚠ Course Evaluation: 25 points will be added to the final course point total for completing the course evaluation for this course. The course evaluation will be available at the end of the semester.

## ACADEMICA 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 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.

**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!

### **Institutional Policies**

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>