

COURSE SYLLABUS

ACNT 2302

Accounting Capstone

Accounting Associate

Business Administration Department

Technical Education Division

Advanced Technology Center

SOUTH PLAINS COLLEGE

Vanessa Robison, CPA

SCANS COMPETENCIES

RESOURCES: Identifies, organizes, plans and allocates resources.

- C-1 **TIME**--Selects goal--relevant activities, ranks them, allocates time, and prepares and follows schedules.
- C-2 **MONEY**--Uses or prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives
- C-3 **MATERIALS & FACILITIES**--Acquires, stores, allocates, and uses materials or space efficiently.
- C-4 **HUMAN RESOURCES**--Assesses skills and distributes work accordingly, evaluates performances and provides feedback.

INFORMATION--Acquires and Uses Information

- C-5 Acquires and evaluates information.
- C-6 Organizes and maintains information.
- C-7 Interprets and communicates information.
- C-8 Uses computers to Process information.

INTERPERSONAL--Works With Others

- C-9 Participates as members of a team and contributes to group effort.
- C-10 Teaches others new skills.
- C-11 Serves clients/customers--works to satisfy customer's expectations.
- C-12 Exercises leadership--communicates ideas to justify position, persuades and convinces others, responsibly challenges existing procedures and policies.
- C-13 Negotiates--Works toward agreements involving exchanges of resources resolves divergent interests.
- C-14 Works with Diversity--Works well with men and women from diverse backgrounds.

SYSTEMS--Understands Complex Interrelationships

- C-15 Understands Systems--Knows how social, organizational, and technological systems work and operates effectively with them
- C-16 Monitors and Correct Performance--Distinguishes trends, predicts impacts on system operations, diagnoses systems' performance and corrects malfunctions.
- C-17 Improves or Designs Systems--Suggests modifications to existing systems and develops new or alternative systems to improve performance.

TECHNOLOGY--Works with a variety of technologies

- C-18 Selects Technology--Chooses procedures, tools, or equipment including computers and related technologies.
- C-19 Applies Technology to Task--Understands overall intent and proper procedures for setup and operation of equipment.
- C-20 Maintains and Troubleshoots Equipment--Prevents, identifies, or solves problems with equipment, including computers and other technologies.

FOUNDATION SKILLS

BASIC SKILLS--Reads, writes, performs arithmetic and mathematical operations, listens and speaks

- F-1 Reading--locates, understands, and interprets written information in prose and in documents such as manuals, graphs, and schedules.
- F-2 Writing--Communicates thoughts, ideas, information and messages in writing, and creates documents such as letters, directions, manuals, reports, graphs, and flow charts.
- F-3 Arithmetic--Performs basic computations; uses basic numerical concepts such as whole numbers, etc.
- F-4 Mathematics--Approaches practical problems by choosing appropriately from a variety of mathematical techniques.
- F-5 Listening--Receives, attends to, interprets, and responds to verbal messages and other cues.
- F-6 Speaking--Organizes ideas and communicates orally.

THINKING SKILLS--Thinks creatively, makes decisions, solves problems, visualizes, and knows how to learn and reason

- F-7 Creative Thinking--Generates new ideas.
- F-8 Decision-Making--Specifies goals and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative.
- F-9 Problem Solving--Recognizes problems and devises and implements plan of action.
- F-10 Seeing Things in the Mind's Eye--Organizes and processes symbols, pictures, graphs, objects, and other information.
- F-11 Knowing How to Learn--Uses efficient learning techniques to acquire and apply new knowledge and skills.
- F-12 Reasoning--Discovers a rule or principle underlying the relationship between two or more objects and applies it when solving a problem.

PERSONAL QUALITIES--Displays responsibility, self-esteem, sociability, self-management, integrity and honesty

- F-13 Responsibility--Exerts a high level of effort and preservers towards goal attainment.
- F-14 Self-Esteem--Believes in own self-worth and maintains a positive view of self.
- F-15 Sociability--Demonstrates understanding, friendliness, adaptability, empathy, and politeness in group settings.
- F-16 Self-Management--Assesses self accurately, sets personal goals, monitors progress, and exhibits self-control.
- F-17 Integrity/Honesty--Chooses ethical courses of action.

COURSE SYLLABUS

COURSE TITLE: ACNT 2302 Accounting Capstone

INSTRUCTOR: Vanessa Robison, CPA

OFFICE LOCATION Lubbock Center, Rm #120-I
AND PHONE/E-MAIL: 716-4637; vrobison@southplainscollege.edu

OFFICE HOURS: See current office hours in Blackboard

Note: The instructor reserves the right to modify the course syllabus and policies, as well as notify students of any changes, at any point during the semester.

SPC Tutors

Tutoring is FREE for all currently enrolled students. Make an appointment or drop-in for help at any SPC location or online! Visit the link below to learn more about how to book an appointment, view the tutoring schedule, get to know the tutors, and view tutoring locations.

<http://www.southplainscollege.edu/exploreprograms/artsandsciences/teacheredtutoring.php>

I. GENERAL COURSE INFORMATION

- A. Course Description. Prerequisite: Approval of program advisor. This course is a learning experience that allows students to apply broad knowledge of the accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations.
- B. Course Learning Outcomes. The student will demonstrate completion of the accounting cycle for a service and merchandising business; demonstrate computer usage skills related to accounting applications in business; prepare financial reports and communicate those findings in written and oral form; solve complex accounting issues by applying analysis skills to business situations; and participate in research and discussion on accounting issues, trends, and/or situations.
- C. Course Competencies. The capstone course is a finishing course for Accounting Associate majors and needs to be completed in the last semester of the students program before graduation. Approval of the program advisor is necessary to register for the course. A minimum grade of "D" is required to pass ACNT 2302.
- D. 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.

1. **Cheating:** Dishonesty of any kind on examinations or on written assignments, illegal possession of examinations, the use of unauthorized notes during an examination, obtaining information during an examination from the textbook or from the examination paper of another student, assisting others to cheat, alteration of grade records, illegal entry or unauthorized presence in an office are examples of cheating. Complete honesty is required of the student in the presentation of any and all phases of course work. This applies to quizzes of whatever length as well as to final examinations, to daily reports and to term papers.
2. **Plagiarism:** Offering the work of another as one's own, without proper acknowledgment, is plagiarism; therefore, any student who fails to give credit for quotations or essentially identical expression of material taken from books, encyclopedias, magazines and other reference works, or from the themes, reports or other writings of a fellow student, is guilty of plagiarism.

Dishonesty in any form in this class will result in immediate dismissal with an F as the final grade.

- E. Verification of Workplace Competencies. This course is the capstone experience for the Accounting Associate program and allows the student to apply broad knowledge of the accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations.

II. SPECIFIC COURSE/INSTRUCTOR REQUIREMENTS

- A. Texts:
Art by Design Cengage Publishing Practice Simulation Set
(PDF file of the “textbook” is provided in Blackboard)
- B. Attendance Policy. A student who does not attend a class and does not officially withdraw from that course by the 12th class day session should be administratively withdrawn from that course and receive a grade of "F".

STUDENTS will be responsible for dropping the class if you are failing the class and do not want an “F” on your transcript. I will not drop anyone from the course because you stop coming or stop logging into Blackboard and complete assignments. A grade will be reported at the end of the semester based on the points that you earn.

- C. Grading Policy/Procedure and/or methods of evaluation. The student's grade will be determined by performance on examinations and/or other course work as assigned by the individual instructor.

- D. Special Requirements. The SPC Learning Center provides students free tutoring, computer services and study skills information. The Learning Center is located on the third floor of the library building. Call 894-9611 ext. 2241 for help. All students are expected to follow computer lab policies posted in computer labs.

III. COURSE OUTLINE

Completion of Practice Set (shown above in required text section), as well as the Analysis Tests located within each packet. See specific instructions on submitting completed assignments, due dates, etc. in Blackboard.

IV. SPC Policies and Statements

<https://www.southplainscollege.edu/syllabusstatements/>