

*SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT'S LIFE*

**PRINCIPLES OF FINANCIAL ACCOUNTING  
ACCT 2301**

INSTRUCTOR: ANN GREGORY  
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**PRE-REQUISITES:** There are no prerequisites for this course. This course is designed for transfer to colleges and universities offering a Bachelor of Business Administration degree.

**TEXTBOOK:** A textbook, **Horngren's Financial & Managerial Accounting 5e** and an access code for MyAccountingLab are required materials for successful completion of the course.

The textbook, Financial & Managerial Accounting, 12e, by Warren, Reeve, & Duchac, and a MyAccountingLab access code are required for the course. The text and access code will cover both ACCT 2301 and ACCT 2302 if you take them at SPC.

The SPC bookstore received a special bundle price on the textbook and MyAccountingLab code:

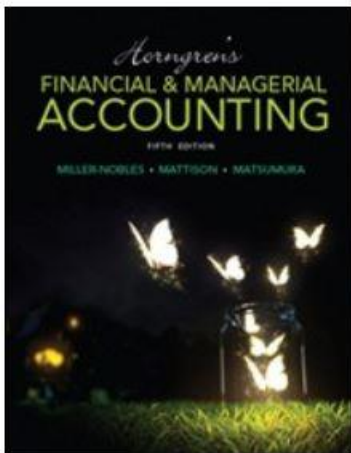
The bookstore will ship, but you can pick it up at either campus bookstore:

Reese: <http://www.sp-reesebookstore.com/CourseMaterials.aspx>

Levelland: <http://www.sp-levbookstore.com/CourseMaterials.aspx>

You can also purchase the book and access code bundle directly from the publisher if you prefer. You will be prompted on your first time on MyAccountingLab to either (1) enter the code packaged with your textbook (small cardboard folder or (2) buy direct online (you can still do a print upgrade if you want a hardcopy of the text). Either option will give you immediate access. If you can't buy the book during the first days of class, you can still access the online materials on a trial basis for the first two weeks of the semester. All your work will be saved and will convert to your account when you enter the code you purchased.

You may be able to find the textbook for less online, but please do not buy a used or third party MyAccountingLab access code. They are single user and would be useless to you. Please research carefully as the bundle price is economical and the bundle will cover both ACCT 2301 and ACCT 2302 with no additional resources required for the second course.



**Horngren's Financial &  
Managerial Accounting Plus  
MyAccountingLab with  
Pearson eText -- Access  
Card Package, 5th Edition**

By Tracie L. Miller-Nobles, Brenda L. Mattison, Ella Mae  
Matsumura

**COURSE GRADE WILL BE ALLOCATED BASED ON THE FOLLOWING POINT SCALE:**

Comprehensive Final Exam (in MyAccountingLab)	375 points	375
Exams--(T/F, M/C & Problems in MyAcctgLab)	50 points each x 4	200
Pre-test (in MyAccountingLab)	15 points	15
Introduction <u>Assignment</u> link in Blackboard	15 points	15
Introduction <u>Discussion</u> link in Blackboard	15 points	15
Syllabus Summary <u>Assignment</u> link in Blackboard	15 points	15
Review Problem Quizzes (in MyAccountingLab)	Various points	140
Homework (in MyAccountingLab)	Various points	210
Powerpoint, Video, & Study Tools; Pre-class; and Practice M/C chapter Quizzes (in MyAccountingLab)	Various points	140
	<b>Total Possible Points:</b>	<b>1,125</b>

Your Point Total:

Course Grade:

895 or more points	A
795-894	B
695-794	C
595-694	D
0-594	F

**No makeup exams or quizzes will be given and no late assignments, homework, or discussions will be accepted for any reason.**

All exams will be given online. You will have at least a 72 hour window of opportunity to log in and take the exams at your convenience online. Please plan ahead and do not wait until the last minute to take your exam.

**If have other programs running or if you attempt to navigate to other websites (even the e-book) while you are taking an exam, your exam may close, stop responding, or automatically submit your work.** Please focus solely on the exam while you are completing the work. If you lose your internet connection for any reason, you must have a backup plan available at all times. If your internet provider is unreliable, you may want to take your exams in an SPC lab (please check lab schedule in advance). Any error that is not server-documentable as a Blackboard or MyAccountingLab anomaly will not be considered for additional review. You must notify your instructor of any Blackboard or MyAccountingLab immediately after the event thru Blackboard email.

**MyAccountingLab: EXAMS (4 exams 50 points each):**

Exams are accessible in MyAccountingLab. Each exam will consist of True/False, Multiple Choice, and short problems. Each exam will be released at 4:00 pm Central Daylight time on the date scheduled on our class calendar (click on the *Calendar* link on our class left menu in Blackboard) and will close on the scheduled evening at 11:55 pm Central Daylight time. The window of availability for taking the exam will be at least 72 hours so you will be able to log in and take it at your convenience. You will be able to select the exam as soon as it is made available (based on our calendar). When you open the exam, you will have one and one-half hours (90 minutes to complete and submit the exam). **Once you log in to take the exam, the clock begins and you will not be allowed to stop and resume the exam (if you lose your internet connection, just log back in..the clock will still be running but the system should allow you to resume).** **Be sure to submit your homework and review quizzes by the due dates on MyAccountingLab before you take the exam.**

**Blackboard: PERSONAL INTRODUCTION ASSIGNMENT (15 points):**

**Introduction must be submitted no later than the due date noted on the Calendar on our class left menu in Blackboard.** This introduction will be made to your instructor only and can be accessed from the Assignments link on the left menu of our class left menu in Blackboard. Please include contact information so I will be able to reach you personally. I seldom have to utilize this information and I will guard your privacy by using this information only when and if absolutely necessary. Please submit the following information by entering it directly into the submission box provided in the assignment, or cutting/pasting it from a word processor. Please use the submission box below the instructions provided in the assignment—DO NOT ATTACH A DOCUMENT! If you attach the document rather than using the box provided for data entry, no credit will be given.

Name:

Address:

Home/cell phone:

Hometown:

Major:

Work and duties:

Spare time activities (or if you had spare time--what would you do?)

Favorite class so far (and why)

Least favorite class so far (and why)

Have you had experience with Blackboard before?

Have you had any accounting course(s) before and where?

**Blackboard: PERSONAL INTRODUCTION DISCUSSION POST (15 points):**

This class will be a community--and we need to know about the other members of our class. **Introduction must be submitted no later than the due date noted on the Calendar on our class left menu in Blackboard.** Please submit a detailed personal introduction which includes information you are comfortable sharing with our class (to find it, click on the Discussions link on the left-hand column here in Blackboard). Please use your first name (or nickname) and last name as the "Subject" Please do not attach your introduction---simply type it in the "Message" box provided beneath the instruction box or use your word processor and then "cut and paste" your information into the submission box. Attached documents will not receive credit *Any other information/ comments/questions you would like to add can be directed to the discussion board*

**Blackboard: SYLLABUS SUMMARY (15 points):**

Please submit a 200 to 300 word summary of this syllabus using the Assignments link on Blackboard. **This summary should identify all that is required of you to be successful in this course. Please use the “Submission” box to key in your summary and the “Add Comment” box for your questions or comments.** Please do not attach it as a word document or no credit will be given. **\*\*If you copy and paste material from the syllabus, your submission will earn no credit.\*\*** I want to know that you recognize what will be required of you in your own words. **The Syllabus Summary must be submitted no later than the due date noted on the Calendar on our class left menu in Blackboard.**

**MyAccountingLab: Pre-Test (15 points):**

The Pre-test is designed to give you a practice exam in the online environment. The quiz will be found in MyAccountingLab. Select the quiz by clicking on it and you will begin seeing the multiple choice questions on this exam. A clock feature (usually appearing in the top right corner of your screen) will assist you in keeping track of your time limit on the exams. Be sure to click on *SUBMIT* after completing each question and when you finish the exam. Taking this quiz will allow you to check that your browser settings are correct. Due date is noted on our class calendar as well as on the quiz list in the Assessments link.

**MyAccountingLab: EXAM REVIEW QUIZZES (140 points available if all exam review quizzes are correctly completed):**

Exam Review Quizzes will be available in MyAccountingLab. The quizzes are designed to help you review for the 3 regular exams and the comprehensive final. You will have 5 takes on each exam before the due date. Each take starts a new score (prior scores are not retained). The review quizzes are algorithmic (meaning you get different numbers each time you take it), so I recommend that you take the quiz when you are prepared for the first take and then print it out (you must submit it for grading before you can print it). Then, I would take my printout and re-work each problem completely with lots of notes. Use this first exam to assist you in perfecting the remaining 4 takes. After the due date (which is also the exam date for those chapters), you will still be able to review the quizzes, but your score will be finalized on the due date of the quiz. Due dates will be noted on the quizzes in MyAccountingLab.

**MyAccountingLab: HOMEWORK ASSIGNMENTS (210 points available if all assignments are correctly completed):**

Homework is assigned to facilitate your understanding of the material. Read the chapter at least once, then attempt the exercises and problems. **Assignments must be submitted for credit BEFORE the due date (noted in MyAccountingLab. NO LATE HOMEWORK WILL BE ACCEPTED--No exceptions! As with the exams, please do not wait until the last minute to work on your homework assignments and have a backup plan in place in the event of a disruption in your internet access/personal computer problems.** All homework must be submitted through MyAccountingLab(which is utilized with the access code included with your new book or purchased separately if you bought a used book). *MyAccountingLab* is designed to give you feedback as you work (use the “Check My Work” and “Hint” buttons), and when you are satisfied with your response, use the “submit for grading” button to transmit your homework. The homework assignment list is available at the end of this syllabus as well as on MyAccountingLab. The grading of homework is based on points. Points earned on homework

will be based on the percentage of **REQUIRED** homework exercises and problems assigned in MyAccountingLab.

**MyAccountingLab: Powerpoint/videos, Pre-class, and Objective practice quiz: (140 points available if all assignments are correctly completed):**

The animated assignments consist of short video clips and animations, power points, pre-class exercises, and an objective (T/F and M/C) practice quiz to guide you through core topics and relationships. Ten attempts are allowed, but there is no time limit. At the end of the assignment, there is a quiz which will earn points for each question correctly completed. Reading the chapter in advance will be helpful preparation.. **Assignments must be submitted for credit BEFORE the due date (noted in MyAccountingLab. NO LATE ANIMATED ASSIGNMENTS WILL BE ACCEPTED--No exceptions! Please schedule time to begin these assignments right away and have a backup plan in place in the event of a disruption in your internet access/personal computer problems.** All animated assignments must be submitted through MyAccountingLab(which is utilized with the access code included with your new book or purchased separately if you bought a used book). *MyAccountingLab* is designed to give you feedback as you work

**ATTENDANCE:**

Successful completion of Principles of Accounting is affected by your class participation. Each student will be expected to log in a **minimum of three (3) times per week in our Blackboard class as well as MyAccountingLab (6 total)**. Whenever lack of participation becomes excessive and, in the instructor's opinion, minimum course objectives cannot be met due to failure to meet minimum participation requirements, the student should be withdrawn from the course. In addition, an instructor is required to notify the Office of Student Services when the student has failed to log in 8 times during any 14 consecutive calendar-day period, excluding holidays. (see college catalog)

**LEARNING RESOURCES:** Homework solutions to all discussion questions, exercises, and problems are available on our class left menu in Blackboard under the *Chapter Resources* link. The "Study Tools" tab in MyAccountingLab accesses the e-book and includes video e-clips, demonstration problems, and other course resources. Please use the homework solutions to help when you are having difficulty in solving the homework on MyAccountingLab. Practice and application of the concepts we are learning is a very important step in developing your analytical skills. Don't circumvent that step by relying on the answers rather than attempting to solve the homework first on your own. Please note that the solutions solve the problem using the variables presented in the Exercise or Problem as they appear in the textbook. Your homework assignment is often algorithmic, but you will execute the same processes, just with your numbers in MyAccountingLab.

**ACCOMMODATIONS:**

**EQUAL OPPORTUNITY:** South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

**SPECIAL SERVICES:** 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 his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office through the Guidance and Counseling Centers at Reese Center (Building 8) [716-4606](tel:716-4606), or Levelland (Student Services Building) [716-2577](tel:716-2577).

**Please note:** A student who enrolls in this class that may need classroom accommodations is strongly encouraged to schedule an intake interview with the special services department before enrolling in this class or as soon as possible after enrollment.

**DIVERSITY STATEMENT:** In this class, the teacher will establish and support an environment that values and nurtures individual and group differences and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is, but also model society as it should and can be.

**ELECTRONIC ASSIGNMENTS:** This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

**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.