SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT'S LIFE

PRINCIPLES OF FINANCIAL ACCOUNTING ACCT 2301

INSTRUCTOR: Donovan Kauffman OFFICE: 309

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ONLINE ASSIGNMENTS:

Homework is assigned to facilitate your understanding of the material. Homework is done online and can be found linked on the class blackboard or at www.myaccountinglab.com. You will need to buy an access code (comes bundled with book). Assignment due dates can be found on the website and on the back of this syllabus. Homework is due before class on assigned date for full credit (late penalty is 15%/day). Quizzes due by midnight on assigned date, no late quizzes accepted. If you do not have internet access, you need to find time to go somewhere that does (SPC or Public Library). The MyAccountingLab homework manager will show your grades up-to-date. You have 48 hours to dispute any online grades by emailing your instructor. After this time, no grade disputes.

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

| Chapter Quizzes*/*** | = 200 | 895-1000 points | A | |
|---|-------|-----------------|---|--|
| Homework* | = 200 | 795-894 | В | |
| Research Paper | = 100 | 695-794 | C | |
| Comp Project | = 150 | 595-694 | D | |
| Test 1** | = 100 | Below 594 | F | |
| Test 2** | = 100 | | | |
| Final-Comp. & Mandatory** = $\underline{150}$ | | | | |
| Possible points | 1000 | | | |

^{*} Your MAL % X possible points to arrive at grade.

(Accounting and Finance majors need a B or higher to meet Tech requirements)

ATTENDANCE:

Successful completion of Principles of Accounting is affected by your class attendance. Whenever absences become excessive and, in the instructor's opinion, minimum course objectives cannot be met due to absences, the student should be withdrawn from the course. Students will not have more than 4 absences in this class. Upon the 5th absence, I will drop the student (with a grade of F) or if after the last drop date, a grade of F will be given in the course. In addition, an instructor is required to notify the Office of Student Services when the student has missed every class day during any 14 consecutive calendar-day period, excluding holidays (see college catalog). Attendance is taken at the first of class. Only two tardies will be allowed, after two it is an absence. Please attend other sections of the class to make up attendance.

OTHER CLASS RULES:

Electronic devices like laptops, tablets, and smartphones are permitted as long as it is for class purposes. Violation of this rule and you will be banned from electronic use in class.

MATERIALS:

Horngren's Financial & Managerial Accounting, 5th ed., by Miller-Nobles; internet access for Homework (MyAccountingLab for 5e), Quizzes and learning resources; scantrons (for Tests), and a simple four-function calculator.

LEARNING RESOURCES:

Many learning resources can be found on the class website (under Blackboard). I will post all class Powerpoint Slides, supplemental Powerpoint Slides, Reviews and a Copy of this Syllabus on Blackboard. Blackboard also has a direct link to assignments in MyAccountingLab.

STUDENTS WITH SPECIAL NEEDS:

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 in rooms 809 and 811, Reese Center Building 8, 806-716-4675.

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.

^{**}Tests will have an at home (online) portion worth 1/3 test grade, other 2/3 in class.

^{***}Accountability Assignment counts as Quiz grade and is a requirement for the course

CALENDAR SPRING 2016 - TR

| Jan | 19 | Introduction | | 21 | Ch 10 lecture |
|-----|----|----------------------------|-----|----------------|---------------------------------------|
| | 21 | Ch 1 lecture | | 26 | Homework-Quiz Ch 10 |
| | 26 | Homework-Quiz Ch 1 | | 28 | Ch 14 lecture |
| Feb | 28 | Ch 2 lecture | May | 3 | Homework-Quiz Ch 14 |
| | 2 | Homework-Quiz Ch 2 | | 5 | Review |
| | 4 | Ch 3 & 4 lecture | | 10 | Final - Comprehensive |
| | 9 | Homework-Quiz Ch 3&4 | | | Accounting 2301 |
| | 11 | Ch 7 lect (Proj. 1 Due) | | | Assignments |
| | 16 | Homework-Quiz Ch 7 | | <u>Chapter</u> | <u>Exercise</u> |
| | 18 | TEST 1 | | 1 | 18,19,20,21,22,27,29,30,31,32,33,45A |
| | 23 | Ch 5 lecture | | 2 | 11,12,16,17,21,23,27,31A |
| | 25 | Homework-Quiz Ch 5 | | 3 | 19,23,27,29,30,33A,35A |
| Mar | 1 | Ch 6 lecture | | 4 | 15,16,18,19,20,22,25,32A |
| | 3 | Homework-Quiz Ch 6 | | 5 | 16,18,20,21,22,23,24,34A |
| | 8 | Ch 9 lecture | | 6 | 16,17,18,20,21,28A,30A |
| | 10 | Homework-Quiz Ch 9 | | 7 | 11,12,13,14,16,19,25A |
| | 22 | Ch 8 & 11 lecture | | 8 | 15,16,17,18,19,21,22,31A |
| | 24 | Homework-Qz Ch 8 &11 | | 9 | 17,18,19,20,21,23,24,25,26,35A |
| | 29 | Review / HCCF Proj Help | | 10 | 9,10,11,12,13,15,17A,19A |
| | 31 | TEST 2 | | 11 | 14,15,16,18,19,20,22,23,26A |
| Apr | 5 | Ch 12 lecture | | 12 | 17,18,19,23,24,25,27,33A |
| | 7 | Homework-Quiz Ch 12 | | 13 | 17,18,19,20,23,25,26,27,29,30,37A,39A |
| | 12 | Ch 13 lecture | | 14 | 16,17,18,21,22,23,24,25,34A |
| | 14 | Self-Study Day | | | |
| | 19 | HW-Quiz Ch 13 (Proj 2 Due) | | | |
| | 10 | 30.2 511 10 (1 10) 2 500) | | | |