

Syllabus

Accounting

Course Description

ACNT 1313 Computerized Accounting Applications

A study of utilizing the computer to develop and maintain accounting record-keeping systems, make management decisions, record daily business transactions, and generate financial statements using Peachtree or QuickBooks. Credit: 3 (3 lecture)

Prerequisites

ACCT 2302 and CSCI 1338

Course Goals (includes competencies, incorporation of SCANS, etc.)

Upon completion of the course, students will have achieved the following SCANS competencies:

- I. Resources: Identifies, organizes, plans, and allocates resources
- II. Interpersonal: works with others
- III. Information: Acquires and uses information
- IV. Systems: Understands complex inter-relationships
- V. Basic Skills: Reads, writes, performs arithmetic operations, listens and speaks
- VI. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
- VII. Personal Qualities: displays responsibility, self-esteem, sociability, self-management, integrity and honesty

Instructor Information

Email: Marina.Grau@hccs.edu

Textbook Information

Information Unavailable

Lab Requirements (if any)

See your instructor for locations, days and times.

Students with Disabilities

"Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disability Services Office at the respective college at the beginning of each semester. Faculty are authorized to provide only the accommodations requested by the Disability Support Services Office."

For questions, contact Donna Price at 713-718-5165 or the Disability Counselor at your college. To visit the ADA Web site, log on to www.hccs.edu, click Future Students, scroll down the page and click on the words Disability Information.

* Central ADA Counselors – John Reno – 713-718-6164, Martha Scribner – 713-718-6164

* Northeast ADA Counselor – Kim Ingram – 713-718-8420

* Northwest ADA Counselor – Mahnaz Kolaini – 713-718-5422

* Southeast ADA Counselor – Jette Friis – 713-718-7218

* Southwest ADA Counselor – Dr. Becky Hauri – 713-718-7910

* Coleman ADA Counselor – Dr. Raj Gupta – 713-718-7631

Academic Honesty

Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System

officials against a student accused of scholastic dishonesty.

Scholarly dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. See the Student handbook for more information.

Attendance and Withdrawal Policies

Students are expected to attend class regularly. Students are responsible for materials covered during their absences, and it is the student's responsibility to consult with the instructor for any make-up assignments. Although it is the responsibility of the student for non-attendance, the instructor has full authority to drop a student for excessive absences.

A student may be dropped from any course for excessive absences after the student has accumulated absences of 12.5% of the hours of instruction. For example, in a 3 credit hour lecture class meeting 3 hours per week, a student may be dropped after 6 hours of absence.

Course Requirements and Grading Policy

Grading Scales

90 - 100%	= A	(328 to 365 points)
80 - 89%	= B	(292 to 327 points)
70 - 79%	= C	(255 to 291 points)
60 - 69%	= D	(219 to 254 points)
BELOW 60%	= F	(0 to 218 points)

Incompletes

The grade of "I" (incomplete) may be given only if you fail to take the final exam due to valid reason(s). If you receive an "I," you must arrange with your instructor to complete the course work by the end of the following term (excluding Summer). After the deadline, the "I" becomes an "F." See the Student Handbook for more information.

Testing

Your final grade for this course will be based on how well you do in meeting the evaluation requirements and applying the grading scale which are listed below.

Evaluation Requirements

3 Sectional Exams (Drop one) 200 points

Final examination 150 points

Homework 15 points

Total 365 points

Make-up policy

There will be a total of three sectional examinations (there will be no make-up examinations). The two highest grades received on these exams will be used to compute the student's final grade for the course. For a missed examination, a student is allowed to drop one of the first three sectional examinations.

Projects, Assignments, Portfolios, Service Learning, Internships, etc.

Students are expected to read all assigned chapters, complete and submit all assignments on due dates, and attend all classes. The nature of the course is such that perfect attendance is essential for mastery of the course content. A missed class can never be duplicated.

Accounting is best learned through doing. Therefore there will always be homework assignments to be prepared outside of class. This will require a considerable commitment of time and effort from you. Typically, the successful student in college can count on 3 hours of independent study for every hour in the classroom.

Students are responsible for the learning objectives at the beginning of each chapter. Accounting is

a subject that cannot be mastered passively. The concepts and ideas could be compared to building blocks - each serves as a foundation for new ones. It is extremely important that each student be actively involved in the learning process. This requires intensive study of each chapter, the study guide, and continuous application of the ideas to homework problems.

Course Content

See topics in the Assignment Schedule below

Course Calendar with Reading Assignments

Date	Session Chapter	Topic	Homework
1	1	Accounting and the Business Environment	Ex. 2, 4, 7, 10, 11 Pr. 1A, 2A, 6A
2	2	Recording Business Transactions	Ex. 3, 4, 7-10 Pr. 2A, 4A, 6A
3	3	Measuring Business Income	Ex. 1, 2, 5, 8, 12, 13 Pr. 1A, 3A, 5A, 7A
4	4	Completing the Accounting Cycle Review for Exam #1 Exam 1 (Chapters 1-4)	Ex. 1, 6-10 Pr. 1A, 5A, 6A
5	5	Merchandising Operations and the Accounting Cycle	1-4 Homework Due
6	5	Return Exam I Same	(Return Graded Homework) Ex. 2, 3, 6, 10, 13 Pr. 3A, 4A, 5A, 9A
7	6 7	Accounting Info. Sys. Internal Control	Pr. 2A, 4A Pr. 2A, 4A, 6A, 8A
8	8	Accounts and Notes Receivable	Ex. 2-8, 11, 12 Pr. 2A, 3A, 5A, 8A
9	9	Merchandise Inventory Review for Exam #2	Inventory Ex. 1-7, 13, 17 Pr. 1A, 3A, 4A, 8A
10	10	Exam 2 (Chapters 5-9) Plant Assets and Intangible Assets	Homework Due
11	10	Return Exam 2 Same	(Return Graded Homework) Ex. 1, 2, 4, 7-12, 14 Pr. 2A, 4A, 6A, 7
12	11	Current Liabilities and Payroll	Ex. 3-6, 9-12 Pr. 1A, 4A, 5A, 6A
13	13	Corporations	Pr. 2A, 4A, 7A, 9A
	14	Retained Earnings	Pr. 1A, 2A, 7A, 8A
Date	Session Chapter	Topic	Homework
1	1	Accounting Concepts and Procedures	E1-1,E1-2,E1-3 E1-5
2	1	Same	P1A-1, P1A-3, P1A-5

Other Student Information (clubs, tutoring, web resources, etc.)

Accounting Department Website:

<http://swc2.hccs.cc.tx.us/accounting/>

Tutoring/Lab Hours:

See your instructor for locations, days and times