

**SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT'S LIFE**

**PRINCIPLES OF FINANCIAL ACCOUNTING  
ACCT 2301**

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**ONLINE ASSIGNMENTS:**

Homework is assigned to facilitate your understanding of the material. Homework is done online and can be found at [www.myaccountinglab.com](http://www.myaccountinglab.com). You will need to buy an access code (comes bundled with book). Homework due dates can be found on the website and on the back of this syllabus. Homework is due before the assigned class date, it can be submitted late, however, a 15% penalty per day will apply. If you do not have internet access, you need to find time to go somewhere that does (SPC or Public Library). Quizzes are also online and are due by assigned date (no late quizzes will be accepted). MyAccountingLab (MAL) 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*/***	= 400	895-1000 points	A
Participation*	= 100	795-894	B
Test 1	= 150	695-794	C
Test 2	= 150	595-694	D
Final	= <u>200</u>	Below 594	F

Possible points            1000

\* Your MAL % X possible points to arrive at grade.

\*\*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  
(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and, in the instructor's opinion, minimum course objectives cannot be met due to absences, the student should be withdrawn from the course.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 3 absences in this class. Upon the 5<sup>th</sup> 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:**

Horgren's Financial and Managerial Accounting, 5<sup>th</sup> ed. by Miller-Nobles; internet access for Homework & Quizzes (on MAL) 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.

**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.

## CALENDAR SUMMER 2 2017 - MTWR

<b>July</b>	13	Introduction – Ch 1 Lect
	17	Ch 2 lecture
	18	Ch 3 & 4 Lecture
	19	Ch 7 lecture
	20	Review

24 **TEST 1**

25 Ch 5 lecture

26 Ch 6 lecture

27 Ch 9 lecture

31 Ch 8 & 11 lecture

**Aug** 1 Review

2 **TEST 2**

3 Ch 13 lecture

7 Ch 12 lecture

8 Ch 10 lecture

9 Ch 14 lecture

10 Review

14 **Final**

### Accounting 2301

#### Assignments

<u>Chapter</u>	<u>Exercise</u>
1	18,19,20, <b>21</b> ,22,27,29,30,31,32,33,45
2	11, <b>12</b> ,16,17,21,23,27,31A
3	<b>19</b> ,23,27,29,30, <b>33A</b> ,35A
4	<b>15</b> ,16,18,19, <b>20</b> , <b>22</b> ,25,32A
5	16,18, <b>20</b> , <b>21</b> ,22,23, <b>24</b> ,34A
6	16,17,18, <b>20</b> , <b>21</b> ,28A,30A
7	11,12,13,14, <b>16</b> , <b>19</b> ,25A
8	15,16,17,18, <b>19</b> , <b>21</b> ,22,31A
9	17,18,19, <b>20</b> , <b>21</b> , <b>23</b> ,24,25,26,35A
10	9,10,11,12,13,15,17A,19A
11	14,15,16, <b>18</b> , <b>19</b> ,20, <b>22</b> ,23,26A
12	17,18,19,23,24,25,27,33A
13	17,18,19,20,23,25,26,27,29,30,37A,39A
14	16,17,18,21,22,23,24,25,34A