

COURSE SYLLABUS

ACNT 2302 (3:1:4)

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 #120I
AND PHONE/E-MAIL: 716-4637; vrobison@southplainscollege.edu

OFFICE HOURS: Posted on office door and by appointment

SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT'S LIFE

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.

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. SCANS and Foundation Skills. The Secretary's Commission on Achieving Necessary Skills (SCANS) was appointed by the Secretary of Labor to determine the skills that young people need to succeed in the world of work. The purpose is to encourage a high-performance economy characterized by high-skill, high-wage employment. Eleven skill areas were identified by the Commission. The Foundation Skills involve reading, writing, and mathematics. The other eight Areas refer to workplace skills, such as working with clients and co-workers. Accounting Capstone includes the following SCANS competencies:
C-1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20
F-1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17. (Note: A complete list of SCANS Competencies and Foundation Skills is located on the reverse side of the title page.)
- F. 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
(Contact me for access to book)
- B. Attendance Policy. 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. 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. Students are officially enrolled in all courses for which they pay tuition and fees at the time of registration. Should a student, for any reason, delay in reporting to a class after official enrollment, absences will be attributed to the student from the first meeting of the class.

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".

- 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 Cengage Learning Practice Set (shown above in required text section), as well as the Analysis Tests located within each packet. Instructor will provide further direction during the first meeting between student and instructor.

- IV. 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.

V. Policies and Statements

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.

Disabilities Statement

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 at Levelland (Student Health & Wellness Office) 806-716-2577, Reese Center (Building 8) 806-716-4675, or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.

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.

Nondiscrimination Policy: South Plains College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Vice President for Student Affairs, South Plains College, 1401 College Avenue, Box 5, Levelland, TX 79336. Phone number 806-716-2360.

Title IX Pregnancy Accommodations Statement If you are pregnant, or have given birth within six months, Under Title IX you have a right to reasonable accommodations to help continue your education. To [activate](#) accommodations you must submit a Title IX pregnancy accommodations request, along with specific medical documentation, to the Director of Health and Wellness. Once approved, notification will be sent to the student and instructors. It is the student’s responsibility to work with the instructor to arrange accommodations. Contact the Director of Health and Wellness at 806-716-2362 or [email cgilster@southplainscollege.edu](mailto:cgilster@southplainscollege.edu) for assistance.

Campus Concealed Carry: Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in South Plains College buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and South Plains College policy, license holders may not carry a concealed handgun in restricted locations. For a list of locations and Frequently Asked Questions, please refer to the Campus Carry page at: <http://www.southplainscollege.edu/campuscarry.php>
Pursuant to PC 46.035, the open carrying of handguns is prohibited on all South Plains College campuses. Report violations to the College Police Department at 806-716-2396 or 9-1-1.

COVID-19 Face Covering Requirement: It is the policy of South Plains College for the Fall 2020 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the SPC community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings while in SPC buildings including in classrooms, labs, hallways, and restrooms. Failure to comply with this policy may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Dean of Students on the Levelland campus or the Dean/Director of external centers for Student Code of Conduct Violation. For further information, please refer to the “Return to Campus Plan” at: <http://www.southplainscollege.edu/emergency/SPCReturnToCampusPlans.pdf>

