*SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT’S LIFE*

PRINCIPLES OF FINANCIAL ACCOUNTING

**ACCT 2301**

## INSTRUCTOR:  ANN GREGORY                               OFFICE:  Technology Center  #211

## OFFICE PHONE:  806-894-9611  EXT. 2250                                Levelland Campus

## Or my direct line: 806-716-2250

## email:  agregory@southplainscollege.edu **(please use the Blackboard system for class related e-mail communication)**

**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*: \*\*Please view detailed information about the text and access code appearing at the end of this document\*\** A textbook, Horngren’s Financial & Managerial Accounting 6e and an access code for MyAccountingLab are required materials for successful completion of the course.**

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.

**Our Blackboard course and My Accounting Lab are linked, so your first log in to My Accounting Lab must be accomplished by logging in to** [**Blackboard**](http://southplainscollege.blackboard.com/) **, clicking on our class, and then selecting My Accounting Lab from the left menu. You will be asked to log in if you already have a Pearson account, or create an account if you do not have one. If you have not purchased your book bundle yet, you can use the free trial and any work you have done in the trial will transfer when you buy and enter your access code. If you have purchased your book bundle, you will be prompted to enter your access code (printed in the small cardboard folder with your textbook bundle) and you will be ready to go.**

**If you have technical issues with Pearson’s My Accounting Lab, please contact their technical support at this link:** [**Pearson Support Team**](https://support.pearson.com/getsupport) **(**[**http://support.pearson.com/getsupport**](http://support.pearson.com/getsupport)**) and create a ticket. If it is a new issue they are not aware of, you have done a huge public service. If it is just an issue for you, then the ticket will give you access to an online chat, toll-free phone number, or email (the email responses have been slow in the past, so I would only use email contact as a last resort).**

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

|  |  |  |
| --- | --- | --- |
| Comprehensive Final Exam (in MyAccountingLab) | 350 points | 350 |
| Exams--(T/F, M/C & Problems in MyAcctgLab) | 50 points each x 4 | 200 |
| Pre-test (in MyAccountingLab) | 10 points | 10 |
| Introduction Assignment link in Blackboard | 10 points | 10 |
| Introduction Discussion link in Blackboard | 10 points | 10 |
| Syllabus Summary Assignment link in Blackboard | 10 points | 10 |
| Review Problem Quizzes (in MyAccountingLab) | 20 points each x 14 | 280 |
| Homework (in MyAccountingLab) | 15 points each x 14 | 210 |
| Pre-class; and Practice M/C chapter Quizzes (in MyAccountingLab) | 5 points each x 28 | 140 |
| Powerpoint, Video, & Study Tools (**not graded**, but available in MyAccountingLab under the ***Multimedia Library*** link on the course home page for study and review) |  | No  grade |
| Plus extra points available on regular tests & final | Total Possible Points: | 1,220 |

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).  In order to avoid accidentally opening an exam before you are ready, all exams and the final have the same password: Iamready (as in “I am ready to take the exam”) 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 (10 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 (10 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 (10 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 (10 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 quizby 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 (280 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 4 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). To print out the Review Quiz, please be sure (1) that you are on the home page of MAL (second green box under Assignment), (2) Go to Results on the left menu in MAL, (3) Click Review on the review quiz you want to print, and (4) click on Question Help near the top right of the window that opens with your review quiz. Question Help will open a print button with the option to print one question or the entire review quiz. After I printed, 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. Please note: If you do not attempt a Review Quiz at least once before the due date, you will not be able to print or review later.

**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: Pre-class, and Objective practice quiz: (140 points available if all assignments are correctly completed):** 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 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. Please note: The chapter powerpoints, videos, flash cards, etc. are also available as study aids on the “Multimedia Library” link on the left menu in MyAccountingLab if you find those helpful.

**MyAccountingLab: Powerpoints, videos, flashcards, etc: (no points, will not be graded)** The animated assignments consist of short video clips and animations, power points, flashcards and many other study and review tools. Use these items if you find them useful in mastering topics and procedures—the are provided in an easy link under assignments just for your use and will not earn points for course grading purposes.

**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 andincludes 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**:

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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.

CONCEALED CARRY DISCLOSURE: *South Plains College permits the lawful carry of concealed handguns in accordance with Texas state law, and Texas Senate Bill 11. Individuals possessing a valid License to Carry permit, or the formerly issued Concealed Handgun License, may carry a concealed handgun at all campus locations except for the following.*

*·         Natatorium*

*For a complete list of campus carry exclusions zones by event, please visit* <http://www.southplainscollege.edu/campuscarry.php>

**Please note: Textbook Information follows on the next pages**

**Accounting 2301 – Required text and access code information:**

**PLEASE DO NOT try to purchase the access code through Amazon, Chegg or other resources! THIS IS a VERY specific ACCESS CODE TO THIS COURSE AND ANY RESOURCES OUTSIDE OF THESE OPTIONS MAY NOT WORK and NO Refunds will be able to issued.**

**Purchase options:**

**1.) BOOKSTORES:** Your **REQUIRED** course materials are available for immediate purchase at the South Plains College bookstores on the Levelland <http://www.sp-levbookstore.com/home.aspx> and Reese <http://www.sp-reesebookstore.com/home.aspx> campuses– please check there FIRST. Price $200.00 (physical book, 12 month access code which includes eText package for both ACCT 2301 and 2302).

**2.) BUY DIRECT (through BLACKBOARD)**: You will have immediate access into the MyAccountinglab with an **all-digital product**. (NO physical textbook included).

If you choose to buy direct through Blackboard from the publisher (price: $145.95 will cover both   
ACCT 2301 and ACCT 2302 for 12-month access).

**3.) ACCESS free 14-day trial:** Temporary access that will save your work in My Accounting Lab until you purchase. Be sure to purchase before the 14 day trial expires so all saved work with transfer over to your MAL account.

**Course Access on Day 1:**

Please note: Access to course materials will open on the first day of class, Monday, August 28, at 8:00 am. After you have logged in to Blackboard at <http://southplainscollege.blackboard.com> , you will see all your courses at SPC listed as blue links. Click on ACCT 2301 and our course will open.

1. Whether you bought the book bundle at the SPC bookstore, plan to buy the access code online, or need to use the free trial (temporary access that will save your work until you purchase before the 14 day trial expires), please click on My Accounting Lab on the left menu first:



When you click on My Accounting Lab on the left menu in Blackboard, the “Register” window will open.

**Before you register**, please note:

If you have a Pearson account (MyITlab, MyMathLab, etc.) for other courses:

**At South Plains College?** you can use that same login—you will just add the MyAccountingLab access code for our course to your account.

**At another college or university (TTU, LCU, A&M)?**  please create a new account with a different email address when registering for our class as the courses are school-specific

(instructions continue on the next pages)

When the “Register” window opens, you will have three choices for access:

1. If you bought the bookstore bundle, click here to enter your access code (code is printed inside a small cardboard folder shrink-wrapped with your loose-leaf textbook). Instructions follow on the next page for entering your access code

(2) If you want to buy online for immediate access into MyAccountinglab with an **all-digital product**. (NO physical textbook included).

(3) Or use temporary access for 14 days or less





