

**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*/***	= 200	895-1000 points	A
Homework*	= 200	795-894	B
Research Paper	= 100	695-794	C
Comp Project	= 150	595-694	D
Test 1**	= 100	Below 594	F
Test 2**	= 100		
Final-Comp. & Mandatory**	= <u>150</u>		
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and, in the instructor's opinion, minimum course objectives cannot be met due to absences, the student should be withdrawn from the course.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 4 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, 6<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.

**Campus Concealed Carry:** 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, please refer to the SPC policy at: ([http://www.southplainscollege.edu/human\\_resources/policy\\_procedure/hhc.php](http://www.southplainscollege.edu/human_resources/policy_procedure/hhc.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.

# CALENDAR FALL 2017 - MW

Month	Date	Event	Month	Date	Event
Aug	28	Introduction	Dec	4	Ch 14 lecture
	30	Ch 1 lecture		6	Homework-Quiz Ch 14
Sept	6	Homework-Quiz Ch 1			
	11	Ch 2 lecture		11	<b>Final - Comprehensive</b>
	13	Homework-Quiz Ch 2			
	18	Ch 3 & 4 lecture			
	20	Homework-Quiz Ch 3&4			Accounting 2301
	25	Ch 7 lect ( <b>Proj. 1 Due</b> )			Assignments
	27	Homework-Quiz Ch 7	<u>Chapter</u>	<u>Exercise</u>	
Oct	2	<b>TEST 1</b>	1		18,19,20, <b>21</b> ,22,27,29,30,31,32,33,45
	4	Ch 5 lecture	2		11, <b>12</b> ,16,17,21,23,27,31A
	9	Homework-Quiz Ch 5	3		<b>19</b> ,23,27,29,30, <b>33A</b> ,35A
	16	Ch 6 lecture	4		<b>15</b> ,16,18,19, <b>20,22</b> ,25,32A
	18	Homework-Quiz Ch 6	5		16,18, <b>20,21</b> ,22,23, <b>24</b> ,34A
	23	Ch 9 lecture	6		16,17,18, <b>20,21</b> ,28A,30A
	25	Homework-Quiz Ch 9	7		11,12,13,14, <b>16,19</b> ,25A
	30	Ch 8 & 11 lecture	8		15,16,17,18, <b>19,21</b> ,22,31A
Nov	1	Homework-Quiz Ch 8 & 11	9		17,18,19, <b>20,21,23</b> ,24,25,26,35A
	6	<b>TEST 2</b>	10		9,10,11,12,13,15,17A,19A
	8	Ch 13 lecture	11		14,15,16, <b>18,19</b> ,20, <b>22</b> ,23,26A
	13	Homework-Quiz Ch 13	12		17,18,19,23,24,25,27,33A
	15	Ch 12 lecture	13		17,18,19,20,23,25,26,27,29,30,37A,39A
	20	Homework-Quiz Ch 12	14		16,17,18,21,22,23,24,25,34A
	27	Ch 10 lecture ( <b>Proj 2 Due</b> )			
	29	Homework-Quiz Ch 10			