

**SOUTH PLAINS COLLEGE**  
**COMMON COURSE SYLLABUS: ACNT 1304– INTRODUCTION TO ACCOUNTING II – ONLINE**

**DEPARTMENT:** Business Administration  
**DISCIPLINE:** Accounting  
**COURSE NUMBER:** ACNT 1304.151  
**COURSE TITLE:** Introduction to Accounting II  
**INSTRUCTOR:** Krishna Hoelscher, Instructor in Accounting – Business Admin. Dept.  
**OFFICE:** Levelland Campus, Technology Center #104-D  
**OFFICE HOURS:** M: 9:00-10:00 and 1:30-3:00; T: 11:00-12:00.; W: 8:30-10:30 and 1:30-3:0; F: 8:30-9:30 a.m. and by appointment  
**TELEPHONE:** 806-716-2244  
**CLASS E-MAIL:** Please use the **Course Messages** option on the "Home Page" control panel within Blackboard for **all** correspondence with me for this course.  
**EMERGENCY E-MAIL:** khoelscher@southplainscollege.edu (**Use for after hours and weekends only**)

**I. COURSE INFORMATION**

**A. COURSE DESCRIPTION**

A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.

**B. LEARNING OUTCOMES:**

1. Define related accounting terminology
2. Analyze and record business transactions for a merchandising operation in a manual and computerized environment.
3. Calculate interest
4. Apply valuation methods for receivables and payables.
5. Utilize various inventory and depreciation valuation methods.
6. Identify internal control procedures for inventory, receivables, and payables.

**C. STUDENT LEARNING OUTCOMES ASSESSMENT:** This will vary and is geared towards Task Stream and WECM standards. This course will be assessed on an annual basis.

**D. ATTENDANCE POLICY:** As an online class, students will be required to access the course on a regular basis. **Minimum log in for this course is three (3) days per week.** The Blackboard software used to manage this online course tracks student logins. The instructor is able to track when and where the student has been in the course and the amount of time spend working on an assignment.

Accessing this course on a regular basis is extremely important in order to complete the required assignments. **Students that DO NOT log in to Blackboard each week will be dropped from this course with a grade of "F."** **Students that log in to Blackboard but DO NOT COMPLETE ASSIGNMENTS will not be dropped, but will receive the grade they have earned for the assignments that have been completed.**

When an unavoidable reason for class absence arises, such as illness, an official trip authorized by the college or an official activity, the instructor **may** permit the student to make up work missed. It is the student's responsibility to complete work missed within a reasonable period of time as determined by the instructor. 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-class meeting.

Students who enroll in a course but have “Never Attended” by the official census date, as reported by the faculty member, will be administratively dropped by the Office of Admissions and Records. A student who does not meet the attendance requirements of a class as stated in the course syllabus and does not officially withdraw from that course by the official census date of the semester may be administratively withdrawn from that course and receive a grade of “X” or “F” as determined by the instructor. Instructors are responsible for clearly stating their administrative drop policy in the course syllabus, and it is the student’s responsibility to be aware of that policy.

It is the student’s responsibility to verify administrative drops for excessive absences through MySPC using his or her student online account. If it is determined that a student is awarded financial aid for a class or classes in which the student never attended or participated, the financial aid award will be adjusted in accordance with the classes in which the student did attend/participate and the student will owe any balance resulting from the adjustment.

**FINAL DROP DATE: Thursday – April 23, 2020**

**E. 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.

**F. PLAGIARISM AND CHEATING:** Students are expected to do their own work on all projects, quizzes, assignments, examinations, and papers. Failure to comply with this policy will result in an F for the assignment and can result in an F for the course if circumstances warrant.

**Plagiarism** violations include, but *are not* limited to, the following:

1. Turning in a paper that has been purchased, borrowed, or downloaded from another student, an online term paper site, or a mail-order term paper mill;
2. Cutting and pasting together information from books, articles, other papers, or online sites without providing proper documentation;
3. Using direct quotations (three or more words) from a source without showing them to be direct quotations and citing them; or
4. Missing in-text citations.

**Cheating** violations include, but *are not* limited to, the following:

1. Obtaining an examination by stealing or collusion;
2. Discovering the content of an examination before it is given;
3. Using an unauthorized source of information (notes, textbook, text messaging, internet, apps) during an examination, quiz, or homework assignment;
4. Entering an office or building to obtain an unfair advantage;
5. Taking an examination for another;
6. Altering grade records;
7. Copying another’s work during an examination or on a homework assignment;
8. Rewriting another student’s work in Peer Editing so that the writing is no longer the original student’s;
9. Taking pictures of a test, test answers, or someone else’s paper.

**G. STUDENT CODE OF CONDUCT POLICY:** Any successful learning experience requires mutual respect on the part of the student and the instructor. Neither instructor nor student should be subject to others’ behavior that is rude, disruptive, intimidating, aggressive, or demeaning. Student conduct that disrupts the learning process or is deemed disrespectful or threatening shall not be tolerated and may lead to disciplinary action and/or removal from class.

**H. DIVERSITY STATEMENT:** In this class, the teacher will establish and support an environment that values and nurtures individual and group difference 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.

**I. DISABILITY 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.

**J. 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.

**K. 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, a 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.

**L. 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.

## II. COURSE STRUCTURE:

- 1. BLACKBOARD - ALL** communication and grades for this course will be conducted through Blackboard. You have many resources available to you for help and you can also contact me by e-mail, telephone, or come by my office.
- 2. COURSE MATERIALS:**  
**Cengage Unlimited Access Code**  
**Pricing:** Cengage Unlimited is \$119.99 for a 4-month subscription, \$179.99 for a 12-month subscription or \$239.99 for a 24-month subscription. This access code may be purchased at either SPC Bookstore or online through Cengage.  
**Print:** You'll be eligible to upgrade to a print rental for the cost of \$7.99 when you activate **CNOWV2** and subscribe to Cengage Unlimited. Shipping will be free for your print rental which includes the cost of shipping back to Cengage.



III. COURSE EVALUATION:

- A. **ASSIGNMENT POLICY:** Students are required to complete homework assignments, chapter quizzes and exams as assigned by the instructor. **Assignments are due by 11:55 p.m. on the date posted on the course schedule/calendar.**

**Please note that late work/assignments will not be accepted.**

**All completed chapter assignments will automatically be submitted through the Cengage Now web link— sign on instructions for this website will be posted on Blackboard in the first week of the semester.**

- B. **EXAMINATION POLICY:** Exams will be conducted online using the Cengage Now software. Exams will have a **time limit** which will be posted in Cengage Now. Exams will be scheduled in the appropriate week and deadlines for completing the exams will be posted on the Blackboard Semester Schedule. **No makeup exams will be allowed.** If a student is absent on a day that a test is given, **he or she will not be allowed to make up the test unless arrangements are made prior to the test day.**

If you have special needs for taking tests, please contact me or special services the first week of classes. (Refer to Special Services Information under Other Policies in this syllabus.)

- C. **GRADING POLICY/PROCEDURES:**

Grades will be determined according to the following scale: A (90-100); B (80-89); C (70-79); D (60-69); F (0-59)

**THE FINAL COURSE GRADE WILL INCLUDE:**

Exams	50%
Homework Average (lowest grade dropped)	30%
Quiz Average (lowest grade dropped)	20%

**A score of “0” due to any missing assignments WILL NOT be replaced or dropped.**

- D. **OPEN COMPUTER LABS:** There is an Open Computer Lab located on the Levelland campus in the Technology Center. It is available to all students Monday – Thursday from 8:00 a.m. – 8:00 p.m. and Friday from 8:00 a.m. – 12:00 p.m. Students wanting to use the computers at the Reese Center or the Byron Martin ATC will have to check with those campuses to determine their policy for open labs.
- E. **TECHNICAL PROBLEMS/SUPPORT:** If you are having computer problems, please start with the Help link on your Blackboard homepage. Please remember that it is your responsibility to have a backup plan if your computer goes down. **Do not wait until it is a crisis situation. Do not wait until the last minute to turn assignments in, or you may have problems!** If you lose your assignments due to a computer crash, or any other situation, there is nothing I can do about it. Make sure you finish your Cengage assignments in a timely manner and **DO NOT** wait until the last minute!
- F. **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.