

NORTH CENTRAL TEXAS COLLEGE



COURSE SYLLABUS

Course Name & Number	Intro to Accounting I ACNT 1303	Semester & Year	
Instructor's Name	Mandy Dulock	Phone #	
E-mail Address	mdulock@nctc.edu	Office Hours	By appointment
Contact Information	The best way to contact me is by email. You can normally expect a response within 24 hours, or 48 hours on the weekends.		
Catalog Description	A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations and payroll. Recommended prerequisite for this course is COSC 1400 or equivalent. Course will include computer applications.		
Student Learning Outcomes	Upon completing of this course the student will: <ol style="list-style-type: none">1. define accounting terminology;2. construct the accounting equation, analyze business transactions, and define the phases of the accounting process;3. define and use T-accounts, define and use debits and credits, and prepare a trial balance;4. describe the flow of data, the chart of accounts, source documents; journalize and post transactions;5. prepare end-of-period adjustments and a worksheet; find errors; journalize and post adjusting entries; compute depreciation;6. prepare financial statements; journalize and post closing entries; prepare a post-closing trial balance; list the steps in the accounting cycle;7. describe how to open and use a checking account; prepare a bank reconciliation and make journal entries; establish and use a petty cash fund; establish and use a change fund and use the cash short and over account;8. distinguish between employees and independent contractors; calculate employee earnings and deductions; prepare payroll records; account for employee earnings		

- and deductions; describe various payroll record-keeping methods;
- 9. calculate and account for employer payroll taxes; describe employer reporting and payment responsibilities; describe and account for workers' compensation insurance.
- 10. analyze and record business transactions for a merchandising operation
- 11. utilize various inventory methods;

***Textbooks & Materials
Required /
Recommended***

Heintz & Parry, *College Accounting, 19th Edition*, Thompson CengageNOW for homework (packaged with textbook or available separately in bookstore)
Student computer and internet access

***Grading Policy &
Procedures***

Exam Unit 1:	10%
Exam Unit 2:	10%
Exam Unit 3:	10%
Exam Unit 4:	10%
Homework & Writing:	15%
Chapter Quizzes:	15%
Discussions:	10%
Final Exam:	20%

***Other Pertinent
Information***

Information for this course will be communicated via ANGEL.

Writing for this class is mandatory. **Students who fail to complete the writing assignments will receive an F in the course.** All writing assignments will be completed in MS Word and uploaded in ANGEL.

No make-up exams will be given; the comprehensive final examination score will count for the final exam and any *one* missed unit exam. Students who miss more than one exam will receive zeros on the additional exams missed.

The Chapter Quizzes will be completed each week on ANGEL. All homework will be completed in CengageNOW. Assignments for a chapter must be completed during the weeks assigned to that chapter. **Assignments will not be accepted late.**

Accounting is a subject that builds. Students who do not understand Chapters 1 and 2 will be lost when the class moves to Chapters 3 and 4. **Students who do not understand a chapter should get help right away!**

Scholastic Integrity

Scholastic dishonesty shall include, but not be limited to cheating on a test, plagiarism, and collusion. See *Student Handbook* “Student Rights & Responsibilities: Student Conduct [FLB- (LOCAL)]” #18.

ADA Statement

North Central Texas College does not discriminate on the basis of disability for admission or access to its programs. The College is committed to providing equal access to its students with disabilities by providing appropriate accommodations; a variety of services and resources are made available through the ACCESS Department. Students are responsible for notifying the ACCESS Department of their need for assistance. Students with documented disabilities, such as mobility impairment, hearing or visual impairment, learning, and/or psychological disorders are eligible for services.

ACCESS Program:

The ACCESS Program provides accommodations for students who have a documented disability. A disability is anything that can interfere with learning, such as a learning disability, psychological challenge or physical illness or injury. Accommodations may include extra time on tests, tests in a non-distracting environment, note taker in class, etc. On the Corinth Campus, contact: Robin Truhe (rtruhe@nctc.edu, 940-498-6207) or Penny Cogbill (pcogbill@nctc.edu, 940-498-6212) or Nicole Walton (nwalton@nctc.edu, 940-498-6224 in Suite 170. On the Gainesville and Bowie Campuses, contact Yvonne Sandmann (ysandmann@nctc.edu, (940) 668-7731 ext. 4321) in Room 112.

Additional Resources

Student Success Center:

The Student Success Center is designed to help all students at NCTC develop tools to achieve their academic goals. Students can attend free interactive workshops about Time Management, Study Skills, Test Anxiety, Choosing a Major, Learning Style Strategies, Career Exploration, and much more. This program also links students to FREE tutoring, including a Writing Center, a Math Lab, and free online. All students are invited to visit the Student Success Center located in Rooms 160, 170, 183, 188 in Corinth, Rooms 111 and 114 in Gainesville, and Room 124 in Bowie.

TRIO Program:

TRIO Programs are federally funded programs which offer services designed to assist students in achieving their academic goals. Services include educational workshops, academic

advising, tutoring, personal counseling, career counseling, cultural enrichment, and financial aid information. Students may be eligible for TRIO if they are currently enrolled at North Central Texas College, have academic need, and meet at least ONE of THREE criteria which include: 1) first generation status—neither parent has graduated from college 2) income level is within federal low income guidelines, and/or 3) has a documented disability. TRIO is located in Room 170 on the Corinth Campus, Room 114 on the Gainesville Campus, and Room 124 on the Bowie Campus.

Students can also access the Department of Student Success' website by going to www.nctc.edu and clicking on the red button in the middle of the page labeled "Tutoring and Other ACADEMIC SUPPORT SERVICES", or by going directly to http://www.nctc.edu/Student_Services/Access/AcademicandStudentSupportServices.htm

EEOC Statement

North Central Texas College does not discriminate on the basis of race, color, national origin, gender, religion, age, or disability in the employment or the provision of services.

Web Page

Visit the North Central Texas College web page for information on registration, financial aid, counseling/advising, and cost of tuition and fees. You will also find information on the catalog and semester schedules as well as courses of study. You can keep up with what is happening on campus by checking the calendar of events and the sports news. The web has information on the library as well as links to other areas of interest. Check out our web page at <http://www.nctc.cc.tx.us>.

Tentative Calendar

This course will follow the official calendar published in the NCTC class schedule.

Workforce Education Program Elements (SCANS Skills)

The Secretary's Commission on Achieving Necessary Skills (SCANS) conducted extensive research and interviews and determined that "workplace know-how" consists of two elements: foundations skills and workplace competencies. Upon successful completion of the courses in this program, students will have demonstrated the following competencies:

(1) Foundation Skills

- (a) **Basic Skills:** A worker must (i) read, (ii) write, (iii) perform arithmetic and mathematical operations, (iv) listen, and (v) speak effectively.
- (b) **Thinking Skills:** A worker must (i) think creatively, (ii) make decisions, (iii) solve problems, (iv) visualize, (v) know how to learn, and (vi) reason effectively.
- (c) **Personal Qualities:** A worker must display (i) responsibility, (ii) self-esteem, (iii) sociability, (iv) self-management, (v) integrity, and (vi) honesty.

(2) Workplace Competencies

- (a) **Resources:** A worker must identify, organize, plan, and allocate resources effectively. This includes (i) time, (ii) money, (iii) material and facilities, and (iv) human resources.
- (b) **Interpersonal Skills:** A worker must work with others effectively to (i) participate as a member of a team, (ii) teach others new skills, (iii) serve clients/customers, (iv) exercise leadership, (v) negotiate, and (vi) work with diversity.
- (c) **Information:** A worker must be able to (i) acquire and use information, (ii) organize and maintain information, (iii) interpret and communicate information and (iv) use computers to process information.
- (d) **Systems:** A worker must understand complex interrelationships as in (i) understanding systems, (ii) monitor and correct performance, and (iii) improve and design systems.
- (e) **Technology:** A worker must be able to work with a variety of technologies, e.g. (i) select technology, (ii) apply technology, and (iii) maintain and troubleshoot equipment.