

Coastal Bend COLLEGE

Administrative Master Syllabus

Cover Sheet

Purpose: The Administrative Master Syllabus provides a general course description, defines the required elements of the course, and establishes a faculty-driven foundation for course assessment to ensure continuous improvement in student learning, irrespective of the course timeframe, or mode of course delivery.

Course Title: Introduction to Accounting I

Course Prefix and Number: ACNT 1303

THECB Approval Number (10 digit): 5203020000

Department: Business Office Systems a Division: Public and Professional Ser

Course Type: (check only one)

- Academic General Education Course (From ACGM but not a CBC Core Course)
- Academic CBC Core Course
- WECM Course (Special Topics or Unique Needs Course: Y or N)

Weekly Contact Hours (Lecture – Lab – External): 2 - 4 - 0

Course 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.

Prerequisites/Co-requisites:

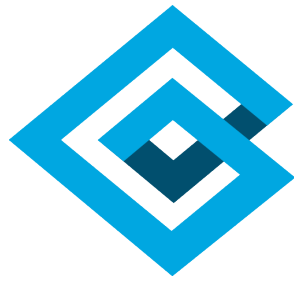
None

Approval: The contents of this document have been reviewed and are found to be accurate.

Prepared by (Content Expert): *Juanita Dominguez*

Reviewed by Director or Coordinator: *Jose A. Bowman, Bowman 10/1/22*

Approved by Dean of CTE or NAH or TGE: *JRG*



Coastal Bend COLLEGE

Master Course Syllabus

Course Name: ACNT 1303 Introduction to Accounting I

Course 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.

Semester Hour Credit: 3

Lecture Hrs. per Week/Lab Hrs. per Week/External Hrs. per Week: 2/4/0

Curriculum Capacity:

Face-to-Face Lab
Online Lab
Face-to-Face Lecture
Online
Virtual Face-to-Face
Interactive video (multi-locations): 15
Hybrid
Clinical

Recommended enrollment threshold:

Face-to-Face Lab
Online Lab
Face-to-Face Lecture
Online
Virtual Face-to-Face
Interactive video (multi-locations): 9
Hybrid
Clinical

Textbook and/or other major required readings:

Title: College Accounting
Author: Haddock
Publisher: McGraw Hill
Edition: 5th
ISBN: 9781260780352

The Student Learning Outcomes for the course are the same regardless of modality or location.

**Course Outcomes
(WECM or LDACGM)**

- | |
|---|
| <ol style="list-style-type: none"> 1. Define accounting terminology. 2. Analyze and record business transactions in a manual and computerized environment. 3. Complete the accounting cycle. 4. Prepare financial statements. 5. Apply accounting concepts related to cash and payroll. 6. Prepare bank reconciliations. 7. Correct accounting errors. |
|---|

The following general education course competencies (TGE) or Marketable SCAN Skills (CTE/NAH) are addressed in this course: General education course competencies (TGE) or Marketable SCAN Skills (CTE/NAH) assessed are indicated with an asterisk *.

- | |
|---|
| <ul style="list-style-type: none"> *Demonstrate <u>reading comprehension</u> knowledge of chapter material. *Apply successful <u>critical thinking</u> in assessing Section Reviews. *Apply successful <u>critical thinking</u> in assessing Applications. |
|---|

The following program student learning outcomes are assessed for this course:

- | |
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| <p>This course provides instructional elements in partial requirements to the following:</p> <ol style="list-style-type: none"> 1. Demonstrate advanced concepts of project management and office procedures, integrating software applications, critical thinking, and problem solving. |
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Evaluation Methods:

Activity Types	SLOS	SLOM	PLO	Weights (%)
Assignments	All	1,2,3	1	50
Tests	All	1	1	25
Final Exam	ALL	ALL	ALL	25
Total:				100%

Course Grading: Please see individualized instructor policies for course evaluation methods. Students will be assessed on the same measure across each discipline as per CBC guidelines.

Major Course Assignments and/or exams counting for at least 10% of a final course grade:

- | |
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| <ul style="list-style-type: none"> Assignments Tests Final Exam |
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Grade Scale:

A = 90% - 100%
B = 80% - 89%
C = 70% - 79%
D = 60% - 69%
F = 59% or Below

Course Subject Matter Outline:

Material	
Accounting: The Language of Business	
What Is Accounting	
Business and Accounting	
Analyzing Business Transactions	
Property and Financial Interest	
The Accounting Equation and Financial Statements	
Analyzing Business Transactions Using T Accounts	
Transactions That Affect Assets, Liabilities, and Owner's Equity	
Transactions That Affect Revenue, Expenses, and Withdrawals	
The General Journal and General Ledger	
The General Journal	
The General Ledger	
Adjustments and the Worksheet	
The Worksheet	
Financial Statements	
Closing Entries and the Post closing Trial Balance	
Closing Entries	
Using Accounting Information	
Accounting for Sales, Accounts, Receivable, and Cash Receipts	
Understanding Merchandising Companies	
Special Topics in Merchandising	
Accounting for Purchases, Accounts, Payable, and Cash Payments	
Merchandising Purchases	
Accounts Payable	
Cash	
Cash Receipts	
Petty Cash and Internal Controls for Cash	
Banking Procedures	
Payroll Computations, Records, and Payment	
Payroll Laws and Texas	
Calculating Earnings and Taxes	
Recording Payroll Information	
Payroll Taxes, Deposits, and Reports	
Social Security, Medicare, and Employee Income Tax	
Unemployment Tax and Worker's Compensation	

Accruals, Deferrals, and Worksheet
Calculating and Recording Adjustments
Completing the Worksheet
Financial Statements and Closing Procedure
Preparing Financial Statements
Completing the Accounting Cycle

Additional Course Requirements:

Students shall be provided a supplemental class document containing, but not limited to: instructor contact and availability information, including student guidance hours and class meeting times and locations, as well as, policies related to course grading, class attendance (both in-person and online), classroom policies, assignment/submission detailed due dates, late assignment provisions, and general information on the nature and calculations of required elements for testing and other assessments.

Class Attendance and Classroom Conduct Policies

Attendance Policy: Please see individualized instructor policies for attendance, which are pursuant to any related policy as outlined by the college handbook, financial aid agreements, or any other college related understanding (e.g., athletics, organizations).

Telephone Support: Toll Free: 866-722-2838 or Direct Line: 361-354-2508

I.T. Support Blackboard

<http://coastalbend.edu/it/>

IT Help Desk
1-361-354-2508

helpdesk@coastalbend.edu

Live Chat: Fall/Spring Hours: Monday - Thursday from 8 a.m. to 5 p.m. Summer Hours: Monday – Thursday from 7 a.m. to 6 p.m.

Tutoring Services: Coastal Bend College is committed to the academic success of all students enrolled at the college. A variety of services, including academic support, individual tutoring sessions, group tutoring sessions, and online tutoring, are available to students depending on the availability of tutors for the subject matter requested. All tutoring is provided at no cost to current CBC students who are currently enrolled at CBC. On-demand tutoring services are accessible 24 hours a day, seven days a week through the TutorMe platform, which may be accessed through your Blackboard account. To request a tutor, please complete the online tutor request form found at <http://www.coastalbend.edu/tutoring/> to submit your request. If you have any questions about tutoring programs, you can contact tutoring@coastalbend.edu.

Beeville	Alice	Kingsville	Pleasanton
3800 Charco Road Beeville, TX 78102 1-866-722-2838	704 Coyote Trail Alice, TX 78332 1-866-891-2981	1814 Brahma Blvd. Kingsville, TX 78363 1-866-262-1615	1411 Bensdale Pleasanton, TX 78064 1-866-361-4222

Grady C. Hogue Learning Resource Center (Library): Located on the Beeville campus, the operation hours are Monday - Friday from 8:00 a.m. to 5:00 p.m.

(Summer semesters will observe the CBC campus operation hours) For locations and hours of the CBC library in Alice, Kingsville, and Pleasanton sites please visit the library web page link below.

Grady C. Hogue Learning Resource Center (Library): <http://lrc.coastalbend.edu/about>

Financial Aid: Resources are available for students for financial aid, work study, and veteran benefits. For additional information, visit our website at <http://coastalbend.edu/finaid> or contact us at 361-354-2238. Office hours: Monday - Friday from 8:00 a.m. to 5:00 p.m.

ADA Statement: No qualified individual with a disability shall, by reason of such disability, be excluded from participation in or be denied the benefits of the services, programs, or activities of the College District, or be subjected to discrimination by the College District. Nor shall the College District exclude or otherwise deny equal services, programs, or activities to an individual because of the known disability of an individual with whom the individual is known to have a relationship or association. 42 U.S.C. 12132; 28 CFR 35.130(g). See at: [GA \(Legal\)](#)

Students with Disabilities: Please notify your instructor of any modification/adaptation you may require accommodating a disability-related need. You will need to provide documentation to the Director of Accessibility Services so the most appropriate accommodation can be determined. Specialized services are available through the Office of Accessibility Services (**OAS**) (SSB 4.104, 471-6259). For more information, please email oas@coastalbend.edu.

Scholastic Dishonesty: Each student is charged with notice and knowledge of the contents and provisions of Coastal Bend College's rules and regulations concerning student conduct. All students shall obey the law, show respect for properly constituted authority, and observe correct standards of conduct. Scholastic dishonesty shall constitute a violation of these rules and regulations and is punishable as prescribed by Coastal Bend College Policies FLB (Local) and FM (Local). Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism, and collusion. See at: [FLB \(Local\)](#) and [FM \(Local\)](#).

Use of E-mail for Official Correspondence to Students: All students should be familiar with the college's official email student notification policy. Students are expected to check their CBC email on a frequent and regular basis to stay current with college-related communications, recognizing that certain communications may be time-critical.

Copyright Law and Intellectual Property Rights Policy: Copyright is the right of an author, artist, composer, or other creator of a work of authorship to control the use of his or her work by others. Protection extends to literary works, musical works, dramatic works, pantomimes and choreographic works, pictorial and graphic works, sculpture, motion pictures and other audiovisual works, sound recordings and architectural works. Generally speaking, a copyrighted work may not be reproduced by others without the copyright owner's permission. The public display or performance of copyrighted works is similarly restricted. Generally, the unauthorized reproduction, performance or distribution of a copyrighted work is copyright infringement and may subject the infringer to civil and criminal penalties. The Fair Use Doctrine outlines exceptions to this Law and is outlined in Coastal Bend College Policy, [CT \(Legal\)](#).

Coastal Bend College, its faculty, students, and employees must comply with Copyright Law. Detailed information on Copyright Law and Intellectual Property Rights is available in Coastal Bend College Policy [CT \(Legal\)](#) and [CT \(Local\)](#).

Questions regarding this information should be directed to the Director of Library Services at: library@coastalbend.edu or the Office of Marketing and Public Relations at: socialmedia@coastalbend.edu.

Intellectual Property: Student /Third Party Works: Rights to copyrightable or patentable works created by a student or a third party, that is, not a College District employee, shall reside with the author/ creator. Detailed information on Copyright Law and Intellectual Property Rights is available in Coastal Bend College Policy [CT \(Legal\)](#) and [CT \(Local\)](#).

Questions regarding this information should be directed to the Director of Library Services at: library@coastalbend.edu or the Office of Marketing and Public Relations at: socialmedia@coastalbend.edu.

NOTE: The College website (<http://coastalbend.edu>) Serves as the main source with the most current version of the Coastal Bend College Board Policies and the Coastal Bend College Catalog.

Student success is our number one priority at Coastal Bend College, and we realize that prompt, effective communication (such as emails, assignment feedback, discussion boards and announcements) plays a significant role in achieving that goal. It is vitally important that you have the proper contact information for your instructor. This should include their phone number, email address, and if applicable, their office number, and office hours. **Faculty schedules can be located online at <http://coastalbend.edu/hb2504/>**

If you have any problems contacting your instructor, or do not receive a prompt response to your inquiries, please contact the Dean or Division Coordinator/Program Director as soon as possible. Their contact information is provided below:

<p>Jarod Bleibdrey, Dean Career and Technical Education 361-354-2339 jbleibdrey@coastalbend.edu</p>	<p>Lisa C. Bowman-Bowen, Coordinator Public and Professional Services 361-664-2981 ext. 3005 lbowman-bowen@coastalbend.edu</p>
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We wish you all the best in your education and encourage you to contact us if you have any questions or concerns.

Keeping student success in sight, faculty in each of the courses will review the course information, including specific reading schedules, assignments, and testing information, with students during the first week of class.

Additionally, the course information will be posted to Blackboard.

This Master syllabus is subject to change due to unforeseen circumstances.