St. Petersburg College

SPC

COURSE SYLLABUS

Financial Accounting

ACG2021 Sec 1574

Online Course

Fall 2020

View the Syllabus Addendum which provides the most current version of fluid information, such as the academic calendar.

WELCOME

Welcome to the course! Please read the syllabus thoroughly and familiarize yourself with the MyCourses and MyAccountingLab sites. Good luck!

INSTRUCTOR

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ACADEMIC DEPARTMENT

DEAN

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COURSE INFORMATION

Course Description: This course is a study of basic accounting principles including the recording and reporting of financial activity. The preparation and interpretation of financial statements with emphasis on the corporation is also studied. 47 contact hours.

Course Objectives:

1. The student will explain the principles of financial accounting, the business environment and accounting systems.

2. The student will record adjusting journal entries and complete the accounting cycle.

3. The student will describe the concepts of merchandising operations and inventories.

4. The student will identify the methods for internal control, cash and receivables in an organization.

5. The student will explain the acquisition and disposal of plant assets and intangible assets.

6. The student will define accounting practices for current liabilities and payroll.

7. The student will estimate and record transactions related to a corporation's long-term liabilities and paid-in capital.

Prerequisites: None

Availability of Course Content: Students will be able to work ahead in the course. However, scores will not be posted in MyCourses until the assignment deadlines have passed.

REQUIRED TEXTBOOK & OTHER RESOURCE INFORMATION

- Horngren's Financial & Managerial Accounting, 6th Edition, The Financial Chapters with access code for MyAccountingLab

Note: Instructions on how to register for MyAccountingLab will be provided in MyCourses.

View the [Libraries](#) site

LEARNER SUPPORT

View the [Accessibility Resources](#) site

View the [Academic Support](#) site

View the [Student Services](#) site

IMPORTANT DATES

Course Dates: View the [Academic Calendar](#) site

Drop Date: View the [Academic Calendar](#) site

Withdrawal Date: View the [Academic Calendar](#) site

Financial Aid Dates: View the [Financial Aid Dates](#) site

DISCIPLINE-SPECIFIC INFORMATION

Accounting, in general is a challenging subject that requires a lot of patience, perseverance, practice and study to learn. This is an intensive course. It is recommended to dedicate a minimum of 12-15 hours per week (in an 8-week session) and 6-7.5 hours per week (in a 16-week session) to its study. Online and blended classes give the student a lot of flexibility in regards to study time but it is imperative to be organized and set a consistent time per week to master the learning objectives and complete the assessments of this course.

The learning process can be very demanding, but at the same time, it will be very rewarding. The world of accounting is fascinating and will help you develop a new set of skills that will open the doors to a whole new world of opportunities.

ATTENDANCE

The college-wide attendance policy is included in the Syllabus Addendum at: http://www.spcollege.edu/addendum/

Students classified as "No Show" for both of the first two weeks will be administratively withdrawn from the class.

A "No Show" means not completing the Acceptance of Syllabus/Course Expectations Quiz and not registering for MyAccountingLab for week one and no attempt of (discussion forum, homework & chapter exam) assignments as stated in the course syllabus for week two.

Students who have not completed more than 40% of their assignments due (discussion forum, homework & chapter exams) at the 60% point will be considered as "not actively participating" in the class and may be administratively withdrawn with a grade of "WF".

GRADING

Grades will be earned in five parts, as follows:

"Real-World" Discussion Forum (class participation) -----10%
Homework (5 attempts*, unlimited time) ------------------   20%
Chapter Exams (1 attempt, time limit) ---------------------- 45%
Comprehensive Problem (5 attempts*, unlimited time) - 10%
Cumulative Final Exam (1 attempt, time limit) ------------- 15%

Total percentage --100.00%

A	90 - 100%
B	80 - 89%
C	70 - 79%
D	60 - 69%
F	Less than 60%

*1 attempt of each question, 5 attempts of "check answer" for each part

Scores/grades posted in MyCourses are weighted correctly. Scores in MyAccountingLab are NOT weighted correctly.

ASSIGNMENTS

It will be the students' responsibility to complete their assignments on time and in an acceptable manner. **Thus, late assignments will not be accepted unless granted by the instructor. If you have an extenuating circumstance please e-mail your instructor to request an extension.**

Assignments that are not completed by the due date will receive a zero (0). In consideration of personal contingencies, the instructor will drop the student's lowest score on homework and chapter exams. With this rule, the student will not be penalized for a low score on a homework and chapter exam.

Please pay attention to the instructions for every assignment such as due date, time allowed (if that is the case), maximum attempts, etc. The instructions will be displayed in MyAccountingLab.

The due date for assignments will be posted by the instructor in MyAccountingLab and MyCourses.

STUDENTS' EXPECTATIONS AND INSTRUCTOR'S EXPECTATIONS

Academic Support and Student Success (Tutoring, Libraries, Student Services):
http://www.spcollege.edu/support/

STUDENTS' EXPECTATIONS:
Online /Student Conduct
http://www.spcollege.edu/addendum/#expect

ACADEMIC HONESTY

View the Academic Honesty Policy

COPYRIGHT

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STUDENT ASSISTANCE PROGRAM (SAP)

As an SPC student, it's vital that you know Titans Care. You can access resources through SPC's Student Assistance Program (SAP) (https://mycoursessupport.spcollege.edu/student-assistance-program), a collaborative resource for students with mental health or general life issues. SAP provides help and education in suicide prevention, mental health, substance abuse awareness and more. It is SPC's belief that supporting mental wellness is everyone's charge and that one loss as a result of substance abuse, mental illness, or suicide is one too many. If you or a

loved one is considering suicide, please call the National Suicide Prevention Lifeline at 1-800-273-8255.

STUDENT SURVEY OF INSTRUCTION

The Student Survey of Instruction is administered in courses each semester. It is designed to improve the quality of instruction at St. Petersburg College. All student responses are confidential and anonymous and will be used solely for the purpose of performance improvement.

TECHNOLOGY

MINIMUM REQUIREMENTS

View the [MyCourses Minimum Technology Requirements](#)

Students should know how to navigate the course and use the course tools. Dropbox-style assignments may require attachments in either Microsoft Word (.doc or .docx) or Rich Text Format (.rtf), so that they can be properly evaluated. If an attachment cannot be opened by the instructor, students will be required to re-format and re-submit an assignment so that it can be evaluated and returned with feedback.

Minimum Technical Skills: Specify the minimum technical skills expected of the learner: general and course-specific learners must have to succeed in the course.

MyCourses tutorials are available to students new to this LMS and are located at the beginning of the course. Most features on MyCourses are accessible on mobile devices, although it is recommended that you use a computer for quizzes, tests, and essay assignments.

ACCESSIBILITY OF TECHNOLOGY

View the [MyCourses (Brightspace by Desire2Learn) Accessibility Statement](#)

PRIVACY

View the [MyCourses (Brightspace by Desire2Learn) Privacy Statement](#)

TECHNICAL SUPPORT

Technical support is available via the [Technical Support Desk](#).

INSTRUCTIONAL CONTINUITY PLAN - EMERGENCY PREPAREDNESS POLICY

The St. Petersburg College website at www.spcollege.edu is the official source of college information regarding the status of the institution. Other important information will be communicated via SPC Alert, local media outlets, and the college toll-free phone number 866-822-3978. All decisions concerning the discontinuation of college functions, cancellation of classes, or cessation of operations rest with the President or his/her designee. The College realizes that it is possible for a significant natural disaster to compromise SPC campus facilities sufficiently to disrupt the delivery of classes on campus/campuses for an extended period of time, and is planning ways our operations can continue following such an emergency.

So, in the event that a hurricane or other natural disaster causes significant damage to St. Petersburg College facilities, you may be provided the opportunity to complete your course work online. Following the event, please visit the college website for an announcement of the College's plan to resume operations.

Further, in the event of such a disaster, the instructor will continue using the Learning Management System (LMS) of MyCourses for continuation of all required learning and instructional activities in this course, including the issuing of graded online assignments and expectation of student completion of those graded assignments.

Therefore, in order to keep up with all activities in this course during and after a natural disaster, please plan to continue this course by maintaining online access to MyCourses in lieu of meeting in a classroom—possibly through duration of the course's regularly scheduled end date. We will finish this course in MyCourses, as directed by your instructor online, and your instructor will use all graded assignments—both online and formerly on-campus—to assess and issue your final letter grade for this course, as normally planned, despite occurrence of the natural disaster.

ATTENDANCE/ACTIVE PARTICIPATION/WITHDRAWAL POLICIES

Students classified as "No Show" for both of the first two weeks will be "administratively" withdrawn from any class which they are not attending. It is the student's responsibility to know the attendance policy of the class in which they are enrolled.

The student's financial aid will be adjusted based on their updated enrollment status.

- Depending on the **modality** of the course, attendance may be **online, LIVE Online, Blended, or on-campus**.

- For **LIVE Online classes, attendance** will be taken online during the normal class meeting time/days.

- **Students who are feeling ill** for any reason should communicate with their instructor regarding attending online instead of on-campus, and/or the possibility of excused absences. Students are also responsible to discuss completing any missed work with the instructor.

- Students who are not actively participating in class as defined in an instructor's syllabus will be reported to the Administration during the week following the last date to withdraw with a "W" (as posted in the academic calendar on the college's web site).

- Students will be able to **withdraw** themselves at any time during the term. However, requests submitted after the last date to withdraw with a "W" (see academic calendar) will result in a "WF." Students and instructors will automatically receive an email notification through their SPC email address whenever a withdrawal occurs. Withdrawing after the "Last Date to Withdraw with a Grade of 'W'" can have serious consequences. If the student withdraws from a class after the deadline posted in the academic calendar, the student will receive a final grade of 'WF,' which has the same impact on the student's GPA as a final grade of "F." A "WF" grade also could impact the student's financial aid, requiring repayment of financial assistance. Students should consult with an academic advisor or financial assistance counselor prior to withdrawing from a class.

ONLINE STUDENT PARTICIPATION AND CONDUCT GUIDELINES

The practices of courtesy and respect that apply in the on-campus classroom also apply online. Any discriminatory, derogatory, or inappropriate comments are unacceptable and subject to the same disciplinary action applied in courses offered on campus.

COVID-19 GUIDELINES

PERSONAL SAFETY PRECAUTIONS

- Daily requirement to complete the **SPC Self-Assessment Symptom Checker** that uses CDC guidelines

- **Face coverings are REQUIRED in all SPC buildings**. If you require an exemption or an ADA accommodation, please contact **Accessibility Services**. For additional information, please see the college's **Comeback Plan**.

- Any student not abiding by the face covering requirement may be asked to leave the facility and security may be contacted. Repeated non-compliance with face coverings may be referred to the Associate Provost or appropriate Academic Dean.

- **All students should wash and/or sanitize hands** (sanitizer, soap and/or wipes will be made available) upon entering and exiting the building and throughout their time on campus.

- **Maintain social distancing** (at least 6 feet) and wear a mask at all times while inside campus/site buildings

- **Limit your time inside buildings** – be prepared for your visit by making a list of the items you need or tasks you must accomplish while on campus

- Please watch the college's **Safety Video** for additional information.

- **Repeated non-compliance** with face coverings may be referred to the Associate Provost or appropriate Academic Dean.

REPORTING COVID-19 or FLU-LIKE SYMPTOMS

- In addition, completing the **symptom checker self-assessment** each day before you arrive for work or classes, is critical in ensuring that we can effectively contract trace.

- If you are experiencing any COVID-19 or flu-like symptoms, **DO NOT come to campus.** Contact your faculty member immediately.

- **You may return to campus according to the guidelines provided in the chart below:**

  – According to the CDC, the most common symptoms of COVID-19 include fever or chills, coughing, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, and diarrhea. Symptoms may appear within two days of exposure and vary in severity from person to person. We encourage all students, staff and faculty to complete the daily symptom checker before attending class or work each day, and stay at home, and follow reporting guidelines.

– Students who are exposed to a person with COVID-19 should stay home and notify St. Petersburg College. In general, close contact involves living in the same household as a sick person, caring for a sick person or being within 6 feet of a sick person for a period of 15 minutes or more. Students in close contact with those exposed are recommended to self-quarantine, which is up to 14 days.

• Particular campuses or programs may have additional requirements beyond what is below. Please review information provided by your specific program/campus.

CASE INFORMATION	CAN I COME TO CAMPUS?	DO I NEED TO BE TESTED?	WHOM DO I NOTIFY?
You tested COVID-19 positive You have been tested and are informed you test positive.	No. You will need to self-quarantine for 14 days and follow CDC guidelines. After the 14 days, use the symptom checker daily to determine if you should return to campus	If you have already tested positive, you do not need to be tested again.	Contact your faculty member at SPC. Faculty will notify the campus Provost (and specify if the student is a F2F or online student). SPC will initiate a cleaning protocol that may result in specific locations sanitized for 48-72 hours. Contact your faculty instructor for remote learning options or make up work.
A household member tests positive Someone you live with, a roommate, significant other.	No. You will need to self-quarantine for 14 days and follow CDC guidelines. After the 14 days, use the symptom checker daily to determine if you should return to campus	It is recommended you be tested. Even if you elect to get tested yourself and test negative, please self–quarantine for the full 14 days from the date of the positive test of your household member. Following the 14 days continue to use the symptom checker daily to determine if you should return to campus.	Contact your faculty member at SPC. Faculty will notify the campus Provost (and specify if the student is a F2F or online student). SPC will initiate a cleaning protocol that may result in specific locations sanitized for 48-72 hours. Contact your faculty instructor for remote learning options or make up work.
A close contact tests positive Someone with whom you spent more than 15 minutes in close contact	No. You should self-quarantine for 14 days and follow CDC guidelines.	It is recommended you be tested. Even if you elect to get tested yourself and test negative, please	Contact your faculty member at SPC. Faculty will notify the campus Provost (and specify if the student is a F2F or online student).

CASE INFORMATION	CAN I COME TO CAMPUS?	DO I NEED TO BE TESTED?	WHOM DO I NOTIFY?
and were within 6 feet of since the day they developed symptoms and/or tested positive for COVID-19.	After 14 days, you should not come to campus if you feel ill. Use the symptom checker daily to determine if you should return to campus.	self–quarantine for the full 14 days from the date of the positive test of your household member. Following the 14 days continue to use the symptom checker daily to determine if you should return to campus.	SPC will initiate a cleaning protocol that may result in specific locations sanitized for 48-72 hours. Contact your faculty instructor for remote learning options or make up work.
Coworker, classmate, friend or casual contact tests positive Someone you were NOT within 6 feet of for more than 15 minutes or with whom you shared secretions.	You can come to campus as long as you do not have any symptoms and you were not in close contact. You should not come to campus if you feel ill. Use the symptom checker daily to determine if you should return to campus.	If no symptoms occur, you may not need medical care. You should continue to use the symptom checker daily to determine if you should return to campus.	No notification needed unless you become ill.
You feel ill and unsure if you have been exposed to COVID-19 You have not been tested but feel ill.	You should not come to campus on the day you feel ill. Use the symptom checker daily to determine if you should return to campus.	If no symptoms occur, you do not need medical care. You should continue to use the symptom checker daily to determine if you should return to campus. If symptoms occur self-quarantine for at least 14 days. It is also recommended you be tested.	Contact your faculty instructor for remote learning options or make up work.

MAKE-UP WORK

Your success is very important to us, and we are here to help you achieve your academic goals. While students are expected to complete the scheduled assignments within their respective due dates, we also understand that given the circumstances surrounding COVID-19, there may be unexpected and/or extenuating circumstances which occur. Therefore, we encourage you to communicate and work closely with the faculty to discuss a mutually agreeable plan to submit any late assignments when those circumstances arise.

Please do not hesitate to reach out to your instructor. They are here to help.