

## Course Information

Semester & Year:	Fall 2023
Course Title:	Accounting Principles I
Course Prefix & Number:	ACC111
Section Number:	20497
Credit Hours:	3
Start Date:	August 21 <sup>st</sup> , 2023
End Date:	October 13 <sup>th</sup> , 2023

## Course Format

The course format for this course is accelerated online. It is an 8-week course but has the same amount of work as a 16-week class. Graded work is due every Wednesday, and Saturday at 11:59 p.m. Students may turn in work on Sunday that same week for full-credit, after which it is not accepted without documentation for an excused absence.

## Instructor Information

Instructor:	Sue Sandblom
Email:	susan.sandblom@scottsdalecc.edu
Phone:	480.425.6792
Office Location:	BUS132
Office Hours:	Virtual via Google Meet - <a href="https://meet.google.com/mzs-fshi-fdu">meet.google.com/mzs-fshi-fdu</a>
	Monday 10:30 a.m. – Noon
	Tuesday 1:00 p.m. – 2:00 p.m.
	Wednesday 1:00 p.m. – 2:00 p.m.
	Thursday 10:30 a.m. – Noon

# Course Description

Fundamental theory of accounting principles and procedures

## Prerequisites

None

## Course Competencies

1. Demonstrate generally accepted accounting principles.
2. Analyze, journalize, and post business transactions using debits and credits.
3. Prepare a simplified balance sheet and income statement.
4. Compare and contrast accrual and cash basis methods of accounting.
5. Prepare an eight-column worksheet and make required adjusting, closing, and reversing entries to complete the accounting cycle.
6. Describe accounting procedures applicable to a merchandising business.
7. Use special journals and subsidiary ledgers.
8. Describe a petty cash system.
9. Prepare a bank reconciliation.
10. Describe uncollectible accounts receivable transactions.
11. Explain and use perpetual and periodic inventory systems for a merchandising firm.
12. Describe inventory cost flow methods.
13. Calculate gross pay, deductions, net pay, and record payroll entries.

## Texts and Course Materials

We will be using:

Title:	Accounting Principles
Edition:	14 <sup>th</sup>
Author:	Weygandt, Kimmel, Mitchell

Publisher: Wiley

You have free access for the first 14 days.

You are required to purchase either:

An access code, which gives you access to the eText and homework system.

ISBN: 9781119806103

SCC Bookstore Price: \$53.50

OR

A multi-semester access code, which gives you access to the eText and homework system PLUS a loose-leaf paper copy of the textbook.

ISBN: 9781119707103

Bookstore Price: \$139.00

NOTE: You will also be using this book for ACC112 and will have a paper copy of the book which is EXTREMELY useful.

**THE SCC BOOKSTORE IS THE CHEAPEST PLACE TO PURCHASE AN ACCESS CODE. DO NOT WAIT UNTIL YOUR FREE TRIAL HAS ENDED TO PURCHASE YOUR CODE FROM THE BOOKSTORE AS IT TAKES ONE BUSINESS DAY TO OBTAIN THE CODE AND SEVEN TO TEN DAYS TO RECEIVE THE CODE WITH BOOK.**

## Course Technologies

View the [Accessibility Statements & Privacy Policies](#) of technologies used in this course.

### Maricopa Systems

This course uses key Maricopa systems for course management and communication.

- Canvas Learning Management System
- Student Maricopa Gmail Account

### Synchronous Communication Tools

This course implements the use of web conferencing and/or other synchronous course tools.

- Google Meet for Office Hours and Tutoring

## **Streaming Media/Audio/Video Tools**

This course uses webcasting, lecture capture systems, YouTube, and/or other streaming media services.

- YouTube

## **Student Assignment Tools**

This course requires students to participate in or submit assignments using desktop or cloud-based applications.

- Microsoft Office

## **Plagiarism Checker Tool (Turnitin)**

Turnitin is a plagiarism check tool that matches text to a vast database of sources including the internet, published works, commercial databases and student work submitted to Turnitin in institutions internationally. Students must submit designated papers to Turnitin when instructed. Information and instructions for Turnitin are provided in the course. For your reference, read the [Turnitin Terms of Service](#).

## **Course Policies**

The following are policies specific to this course:

- Students must complete the Orientation module by the due date to confirm their attendance in the class. Students who do not complete these activities will be withdrawn, so they may receive a refund.
- Students are required to attend an Orientation session. 5 points are awarded for registering for a session during the Orientation module and 45 points are awarded for attending a session prior to the end of Week 1. If you cannot make one of the scheduled sessions, you will need to set up an individual session with Steven Force [see Your Tutor in the Welcome module for contact information].
- Guided Notes are provided to accompany videos. There are twelve Guided Notes assignments worth 20 points each. Guided notes can be turned in late until the Sunday after the due date. Students will receive full-credit.
- Homework is completed on-line. There are twelve homework assignments worth 20 points each. Homework can be turned in late until the Sunday after the due date. Students will receive full-credit.

- There are thirteen quizzes worth 10 points each. Quizzes can be turned in late until the Sunday immediately after the due date. Students will receive full-credit.
- Checkpoint assignments are to highlight the important concepts from the module. There are twelve checkpoint assignments, worth 5 points each. Checkpoint assignments can be turned in late until the Sunday immediately after the due date. Students will receive full-credit.
- The midterm is timed and taken online through Wiley. Midterms can be turned in until the Sunday following the due date, after that they may not be taken late, without documentation.
- The final exam is timed and consists of two parts. Part I is multiple choice and taken on Canvas, similar to quizzes. Part II is short-answer questions and taken on Wiley. Finals can be turned in until the Sunday following the due date, after that they may not be taken late, without documentation.
- Grade Check assignments are completed in Canvas. There are two grade checks, worth 10 points each. Students whose grade is less than 70% at the grade check are REQUIRED to schedule a one-on-one tutoring session with the Accounting and Statistics Learning Center.

Students are also responsible for the college policies included on the [Student Regulations](#) page of the Maricopa Community College District website.

## **Generative Artificial Intelligence (AI) Policy**

### **Opening Statement Regarding Generative Artificial Intelligence (AI)**

The World Economic Forum defines generative AI as “a category of artificial intelligence (AI) algorithms that generate new outputs based on the data they have been trained on. Unlike traditional AI systems that are designed to recognize patterns and make predictions, generative AI creates new content in the form of images, text, audio, and more.”

Some examples of generative AI tools include but are not limited to: ChatGPT, Google Bard, Microsoft Copilot, Stable Diffusion, GrammarlyGo, and Adobe Firefly.

### **No Generative Artificial Intelligence (AI) Allowed**

In this class, all work submitted must be your own. The use of generative AI tools will be considered academic misconduct (see Administrative Regulation 2.3.11 1.B(b)) and will be treated as such. If you are unsure if the tool or website you are using is a generative

AI tool, please contact the instructor for further clarification before using the tool or website.

## Grading Standards & Practices

### Grade Scale

Grade	Range	Point Span
A	90-100%	1026-1140
B	80-89.9%	912-1025
C	70-79.9%	798-911
D	60-69.9%	684-797
F	0-59.9%	0-683

### Assignments

Module	Chapter Covered	Due	Guided Notes	HW	Quiz	Checkpoint Assignments	Other Assignments	Exam	Total Points Possible
Orientation	Orientation	Aug 23			10		5		15
1	Chapter 1-A	Aug 26	20	20	10	5			55
2	Chapter 1-B	Aug 30	20	20	10	5	45		100
3	Chapter 2-A	Sept 2	20	20	10	5			55
4	Chapter 2-B	Sept 6	20	20	10	5			55
5	Chapter 3	Sept 9	20	20	10	5	10		65
6	Chapter 4	Sept 13	20	20	10	5			55
7	Project and Midterm	Sept 16					200	100	300
8	Chapter 5	Sept 20	20	20	10	5			55
9	Chapter 6	Sept 23	20	20	10	5	10		65
10	Chapter 7	Sept 27	20	20	10	5			55
11	Chapter 8	Sept 30	20	20	10	5			55
12	Chapter 9	Oct 4	20	20	10	5			55
13	Chapter 11	Oct 7	20	20	10	5			55
14	Final Exam	Oct 11						100	100
<b>Total</b>			<b>240</b>	<b>240</b>	<b>130</b>	<b>60</b>	<b>270</b>	<b>200</b>	<b>1,140</b>

### Response Time

I usually respond to emails to [susan.sandblom@scottsdalecc.edu](mailto:susan.sandblom@scottsdalecc.edu) within one business day, but often faster. If you have not heard from me after one business day, please email me again (and check the spelling of my name). My response to Canvas messages may take two business days, as I am only notified of those once per day. Phone calls are usually responded to within one business day. If you have not heard from me after one business day, please call again.

Assignments will be graded within one week of the assignment due date.

## Attendance Policy

Any student not completing two or more modules by their due dates may be withdrawn. Each guided notes, homework, quiz, and checkpoint assignment constitutes 1/4 of a module and the project, midterm and final count as an entire module.

## Instructional Contact Hours (Seat Time)

This is a three (3) credit-hour, 8-week course. In a 3-credit, 16-week course you should plan to spend at least 3 hours on learning course content and 6 hours on homework weekly. Therefore, you should expect to spend 18-20 hours per week on this class to do well.

## Online Tutoring

SCC's tutors are available online to help with your courses. You may work with an SCC tutor remotely using Google Meet, your phone, or email. Visit the [Tutoring & Learning Centers](#) page for detailed information on the five learning center's hours and procedures.

As much as possible, it is highly recommended that you utilize SCC tutors since they are more familiar with SCC coursework, instructor expectations, and assignments; however, if you need to work with a tutor outside regular hours, online and hybrid students now have access to a 24/7 online tutoring service called Brainfuse. Brainfuse provides online tutoring in a variety of academic subjects. Each student may utilize up to 6 hours of online tutoring through Brainfuse per semester, and has the option of requesting additional time if needed.

To access Brainfuse and begin working with a tutor:

1. Visit the [SCC Online Tutoring Services Through Brainfuse](https://www.scottsdalecc.edu/students/tutoring/online-tutoring) page (<https://www.scottsdalecc.edu/students/tutoring/online-tutoring>)
2. Click the **Visit a tutor online** button
3. Enter your MEID and password
4. Choose your topic and subject
5. Click the **Connect** button

Please use your time effectively and be prepared with your questions before you connect to a tutor. Tutors and students communicate in real-time so whatever you type, draw, or share on the screen, the tutor sees, and vice versa. You may also want to have screenshots ready if applicable. All Brainfuse sessions are recorded for review later.

## Learning Tools and Your Privacy and Security

SCC utilizes a variety of software applications and web-based tools operated by third party vendors to support student learning. To allow student access to the application, site or tool, certain identifiable information may be required to establish a user name or password, and submit work and/or download information from these tools. Inherent with all internet-based tools, there is a risk that individuals assume when electing to use these tools, as they may place information at risk of disclosure.

To use learning tools responsibly, please observe all laws and the Maricopa Community College District [Student Conduct Code](#), such as copyright infringement, plagiarism, harassment or interference with the underlying technical code of the software. As a student using a learning tool, you have certain rights. Any original work that you produce belongs to you as a matter of copyright law. You also have a right to the privacy of your educational records. Your contributions to learning tools constitute an educational record. By using the tool, and not taking other options available to you in this course equivalent to this assignment that would not be posted publicly on the internet, you consent to the collaborative use of this material as well as to the disclosure of it in this course and potentially for the use of future courses.

Students are responsible for the information contained in this syllabus, the Syllabus page in your Canvas course and the **College Policies & Student Services** page found in the First Steps module of your Canvas course. Students will be notified by the instructor of any changes in course requirements or policies.