*SOUTH PLAINS COLLEGE IMPROVES EACH STUDENT’S LIFE*

PRINCIPLES OF FINANCIAL ACCOUNTING

**ACCT 2302**

## INSTRUCTOR: Donovan Kauffman OFFICE: 309

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**ONLINE ASSIGNMENTS:**

Homework is assigned to facilitate your understanding of the material. Homework is done online and can be found through the class Blackboard tab Access CNOW. You automatically get instant access to Cengage as it is now bundled with the all-inclusive class tuition (see below for more info.). Course key is automatically added by Blackboard. All assignment due dates can be found on the CNOW website. Homework can be submitted late, however, a 15% penalty per day will apply. Quizzes are also in CNOW and can be submitted late with a 25% daily late penalty. If you do not have internet access, you need to find time to go somewhere that does (SPC or Public Library). The CNOW homework manager will show your grades up-to-date. You have 48 hours to dispute any online grades by emailing your instructor. After this time, no grade disputes.

**COURSE GRADE WILL BE ALLOCATED BASED ON THE FOLLOWING POINT SCALE:**

## Chapter Quizzes\*/\*\*\* = 20% >89.5 A

## Homework\* = 20% >79.5 B

## Test 1\*\* = 20% >69.5 C

Test 2\*\* = 20% >59.5 D

## Final-Comp. & Mandatory\*\* = 20% Below 59.5% F

Possible points 100%

\* Your CengageNow %

\*\*Tests will have an at home (online) portion worth 1/3 test grade, other 2/3 in class.

\*\*\*Accountability Assignment counts as Quiz grade and is a requirement for the course

(Accounting and Finance majors need a B or higher to meet Tech requirements)

**MATERIALS:**

Financial & Managerial Accounting, 15th ed., by Warren, Jones & Tayler, all-inclusive access (comes with tuition), Cengage Now, or Cengage Unlimited; internet access for Homework, Quizzes and learning resources; scantrons (for Tests), and a simple four-function calculator.

**INCLUSIVE ACCESS:**

• Textbook: The textbook and resources for this course are available in digital form through the Inclusive Access textbook program at South Plains College. That means the e-book edition of the textbook and/or all required resources are provided in the Blackboard portion of the course from the first day of class. The fee for the e-book/resources is included in the student tuition/fee payment, so there is no textbook or access card to purchase for this course.

• Upgrading to a physical textbook: Students who prefer a printed textbook rather than an e-book may purchase a loose-leaf edition from the SPC Bookstore or the textbook publisher at a reduced price.

• How to opt out of Inclusive Access: To opt out of the Inclusive Access e-book/resources, students will need to locate the RedShelf tool in their Blackboard course and follow the instructions given there. Students who need assistance to opt out should contact their instructor or the SPC Bookstore. The Inclusive Access fee will be refunded to students who opt out after the twelfth class day. If you have purchased Cengage Unlimited (semester or yearly access) for another class, it should automatically work and you should use the opt-out option.

**ATTENDANCE:**

Successful completion of Principles of Accounting is affected by your class attendance. Whenever absences become excessive and, in the instructor’s opinion, minimum course objectives cannot be met due to absences, the student should be withdrawn from the course. Typically, students should not have more than **4** absences in a face-to-face (F2F) class. More than 4 absences usually produce unsatisfactory results. This class is listed as FLEX option due to COVID-19. It is designed as both a F2F and an internet class. Attendance will not be taken for drop or grade purposes. However, if you miss 6 consecutive assignments, you will receive an email requesting you to drop the class.

**MASK REQUIREMENT:**

It is the policy of South Plains College for the Fall 2020 semester that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the SPC community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings while in SPC buildings including in classrooms, labs, hallways, and restrooms. Failure to comply with this policy may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Dean of Students on the Levelland campus or the Dean/Director of external centers for Student Code of Conduct Violation.

**OTHER CLASS RULES:**

Electronic devices like laptops, tablets, and smartphones are permitted as long as it is for class purposes. Violation of this rule and you will be banned from electronic use in class. Headphones are not permitted.

**COURSE CALENDAR:**

Dates for all online assignments can be found with the actual assignments on CNOW and the Course Calendar that is available on Blackboard under the section labeled Information and Syllabus. Test dates are always announced in class (and found on Course Calendar on Blackboard) and happen every four or so chapters. First day of class will be introduction, cover syllabus, and learning strategies. Rest of the semester rotates lecture day then homework day. Lecture day then homework day. After four or so chapters, there will be a test day. Again, the day-to-day Course Calendar can be found on Blackboard. This could change due to FLEX designation if more than 18 students enroll in the class and there is a need to split the class and only come on certain days.

**LEARNING RESOURCES:**

Many learning resources can be found on the class website (under Blackboard). I will post all class Powerpoint Slides, Video Lectures, supplemental Powerpoint Slides, Reviews, a Copy of this Syllabus, and Course Calendar on Blackboard. Free tutoring is available and will have three ways to access it. First, I will always have office hours and probably your greatest source for information that pertains to the class. Second, we will have a tutor on the Reese campus (tutor information found on Blackboard under information). The third option is TutorME, which is online tutoring and is also found on Blackboard.

**DIVERSITY STATEMENT:**

In this class, the teacher will establish and support an environment that values and nurtures individual and group differences 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.  
  
**DISABILITIES 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.

**Non-Discrimination Statement:**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.

**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, notification will be sent to the student and instructors.  It is the student’s responsibility to work with the instructor to arrange accommodations.  Contact Chris Straface, Director of Health and Wellness at 806-716-2362 or email [cstraface@southplainscollege.edu](mailto:cstraface@southplainscollege.edu) for assistance.