



**ACNT 1325, Section XXX, XXXXX**

**PRINCIPLES OF ACCOUNTING I**

**Term: XXX**

**Prof. Tracie L. Miller-Nobles, CPA**

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## **COURSE INFORMATION**

**Course Dates and Times:** Online

**Course Location:** Online

**Credits:** 3

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## **HOW TO REACH THE INSTRUCTOR**

**Instructor (Lecture):** Tracie Miller-Nobles, CPA

**E-Mail:** tnobles@austincc.edu

**Office Location:** NRG 4239

**Phone:** 512-223-4992

**Office Hours:** XXXXXXXX

Or, By Appointment (email for appointment)

*If you contact me via email, you will receive a reply from me within 24 hours (during the weekdays). I usually check email over the weekend but my response will often be slower. You will receive an email no later than Monday, 5pm for questions posted over the weekend.*

I am available both in person and online during all office hours. Always best to email ahead of time to confirm an appointment.

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## **REQUIRED TEXTBOOK/MATERIALS**

*Horngren's Financial and Managerial Accounting with MyAccountingLab, 6<sup>th</sup> ed, Miller-Nobles, Mattison, Matsumura, Pearson. ISBN: 9780134642864*

**Your MyLab Accounting and textbook has been included in your tuition payment for the course.** Instructions on how to access the materials will be provided in Blackboard. By participating in the First Day program, you will gain access to the eText and MyAccountingLab through your course Blackboard site. You will also be eligible to purchase a low cost print upgrade in the bookstore for only \$26.70 + tax.

**Computer hardware and software requirements:** This course will utilize Blackboard. This course requires that you have high-speed internet access. You must be able to view audio and video files in flash. Your computer will need to have a sound-card or speakers. You must have access to Adobe Reader. If you do not have a dependable computer, you can work at any ACC computer lab.

## **COURSE DESCRIPTION**

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A study of accounting concepts and their application in transaction analysis and financial statement preparation and analysis. Emphasis on the accounting cycle for service and merchandising enterprises. ACNT 1325 is designed for students who have completed a baccalaureate degree and working towards the educational requirements for the CPA exam. ACNT 1325 **is not** a guaranteed transfer course and cannot be transferred to a university. Principles of Accounting I Financial is a 3 credit hour course.

## **STUDENT LEARNING OUTCOMES**

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**Course Outcomes:** Upon completion of this course, the student will be able to “read” the financial statements of companies and understand information that is being conveyed.

**SCANS (Secretary’s Commission on achieving necessary skills):** Please go to <http://www.austincc.edu/mgmt/scans.php> for complete definitions and explanation of SCANS. Many of the SCANS listed on this site apply to this course including manages money, participates as a member of a team, serves clients/customers, acquires and evaluates information, organizes and maintains information, uses computers to process information, applies technology to task, arithmetic, mathematics, decision making, problem solving, and reasoning.

## **INSTRUCTIONAL METHODOLOGY**

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**Blackboard:** You will access all course content through Blackboard. If you have not previously taken a course utilizing Blackboard, you will find a link to the login procedures on the Blackboard login page: <http://acconline.austincc.edu>. Otherwise, the login username and password you previously used will still work. You must have an activated ACC eID number to log into blackboard. For information on how to activate your ACC eID please refer to <http://www.austincc.edu/acceid/>. To use Blackboard, you do not have to have Internet access at home. You can work with this system in our ACC open lab or at any LRS computer.

**Homework and Quizzes:** All students are expected to complete homework when assigned. Please arrange your outside commitments and personal situation to allow yourself to devote the necessary time to be successful in this class.

**MyAccountingLab:** Homework will be completed using MyAccountingLab. More information will be provided in the blackboard course.

**Late Homework/Quizzes/Discussion Board Policy: Late Homework/Quizzes/Lab Policy:** Late work will NOT be accepted.

**Exams:** All exams must be proctored. Exams will be completed in the ACC testing center or at a university or college. If you must miss an exam, please contact me BEFORE the end of the testing window. Make-up exams will be given at my discretion. Failure to notify the instructor will result in a zero ("0"). **If you are not located in the Austin area and are unable to take your exams at an ACC testing center, please review the Distance Testing Information in Blackboard. There are additional forms that you will need to complete, in order to take your exam.** Please review the student guidelines on the testing center website <http://www.austincc.edu/testctr/> prior to taking your first exam.

**Where to go if you have complaints:** You may review the complaint and grievance policy online: <http://www.austincc.edu/handbook/policies2.php>. Please attempt to resolve the complaint immediately with me directly. If the complaint cannot be resolved, then my immediate supervisor is the Accounting Faculty Department Chair, Dr. Reed Peoples.

#### **COURSE EVALUATION/GRADING SYSTEM:**

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Activity	Points	Percent
Exams	700	70.0%
Homework	166	16.6
Quizzes	108	10.8
Discussion Board Postings	26	2.6
<b>TOTAL</b>	<b>1,000</b>	<b>100%</b>

#### **Basis for Grading:**

Points	Grade
900 – 1,000	A
800 – 899	B
700 – 799	C
600 – 699	D
Below 600	F

**You must earn a C or better in order to enroll in ACNT 1371 or ACNT 1331.**

**Extra Credit:** There will be various extra credit opportunities throughout the semester. You may earn a **maximum** of 15 extra credit points that will be added to your final points at the end of the semester.

**Grading Policy:** I will do my best to have your exams/assignments graded and returned to you within 7 days after the deadline. I do not start grading exams/assignments until the due date has passed. If I cannot have an item graded within 7 days, I will post an announcement on blackboard notifying when the grade will be posted.

## COURSE POLICIES

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**Texas State Board of Public Accountancy:** Austin Community College has received the designation of Qualifying Educational Credit for CPA Examination by the Texas State Board of Public Accountancy (Board). To sit for the CPA exam, a candidate must have a minimum of a bachelor's degree with 150 credit hours (a master's degree is not required). The candidate must have at least 36 total hours of accounting (30 hours above the principles courses) and 24 total hours of business courses (effective February 2008). In addition, effective July 1, 2005, candidates must complete three hours of accounting ethics. **Two semester hours are required** in accounting research and analysis. The semester hours may be included in the 30 semester hour accounting requirement. This course qualifies as one of the 30 required upper-level accounting courses, however for this course to be counted, **the student MUST have completed a bachelor's degree PRIOR to taking this course**. If this course is completed before a bachelor's degree is awarded, the Texas State Board of Public Accountancy will **not** accept it. Please review the information on our web site <http://www.austincc.edu/accting/cpainfo.php>. **It is the responsibility of the student to understand and comply with the requirements of the Texas State Board of Public Accountancy.**

**It is very important that you enroll in the Professional Accountant - Advanced Technical Certificate and that you see an advisor at the start of your program. Please be aware of enforcement of prerequisites. If you do not have the necessary prerequisites for this course, I will withdraw you from the course.**

**HB1508 Statement:** To become a CPA in Texas, the Board has a statutory obligation ([Section 901.253](#)) to determine that any person awarded a Texas CPA certificate is of good moral character.

Good moral character is demonstrated by the lack of a history of dishonest or felonious acts. The Board considers several areas in evaluating an applicant's moral character. These include

- Responses to questions on the application relating to arrests, charges, convictions, probations and/or deferred adjudications of a felony or misdemeanor other than misdemeanor driving offenses such as moving violations (NOTE: DWIs are not considered misdemeanor driving offenses).
- The Board will access the Federal Bureau of Investigation (FBI) database and the Texas Department of Public Safety – Crime Records Division files using an established fingerprint process for each person who submits an Application of Intent. The fingerprint process allows the Board to receive information on all arrests, charges, convictions, probations and deferred adjudications of misdemeanor and felony offenses that occur in any U.S. state or territory. Records of these activities are reported to the Board for further investigation. If an applicant was 17 years of age or older at the time of the arrest, it should be reported to the Board. You are not required to report criminal records that have been expunged or sealed by an order of the court. You are required to report criminal records subject to a non-disclosure order. Any subsequent arrest will automatically be reported to the Board for further investigation.

**Attendance/Participation:** Regular and timely class participation in discussions and completion of work is expected of all students. If attendance or compliance with other course policies is unsatisfactory, the instructor may withdraw students from the class.

**Withdrawal:** It is the responsibility of each student to ensure that his or her name is removed from the rolls should they decide to withdraw from the class. The instructor does, however, reserve the right to drop a student should he or she feel it is necessary. If a student decides to withdraw, he or she should also verify that the withdrawal is recorded before the Final Withdrawal Date. **The Final Withdrawal Date for this semester is (XXXX).** The student is also strongly encouraged to keep any paperwork in case a problem arises.

Students are responsible for understanding the impact that withdrawal from a course may have on their financial aid, veterans' benefits, and international student status. Per state law, students enrolling for the first time in Fall 2007 or later at any public Texas college or university may not withdraw (receive a W) from more than six courses during their undergraduate college education. Some exemptions for good cause could allow a student to withdraw from a course without having it count toward this limit. Students are strongly encouraged to meet with an advisor when making decisions about course selection, course loads, and course withdrawals.

**Incomplete:** Incomplete grades are given only on rare occasions at the instructor's discretion. Generally, to receive an Incomplete, a student must have completed all examinations and assignments to date, with a satisfactory grade of C or better, and have personal circumstances that prevent course completion that occur **after** the deadline to withdraw. An instructor may award a grade of "I" (Incomplete) if a student was unable to complete all of the objectives for the passing grade in a course. An incomplete grade cannot be carried beyond the established date in the following semester. The completion date is determined by the instructor but may not be later than the final deadline for withdrawal in the subsequent semester.

## **COLLEGE POLICIES**

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**Statement on Academic Integrity:** Austin Community College values academic integrity in the educational process. Acts of academic dishonesty/misconduct undermine the learning process, present a disadvantage to students who earn credit honestly, and subvert the academic mission of the institution. The potential consequences of fraudulent credentials raise additional concerns for individuals and communities beyond campus who rely on institutions of higher learning to certify students' academic achievements, and expect to benefit from the claimed knowledge and skills of their graduates. Students must follow all instructions given by faculty or designated college representatives when taking examinations, placement assessments, tests, quizzes, and evaluations. Actions constituting scholastic dishonesty include, but are not limited to, plagiarism, cheating, fabrication, collusion, falsifying documents, or the inappropriate use of the college's information technology resources. Further information is available at <https://www.austincc.edu/about-acc/academic-integrity-and-disciplinary-process>

**Student Rights & Responsibilities:** Academic freedom is a foundation and hallmark of higher education. In the context of college-level courses, it specifically refers to the rights of free expression and respect for others with differing opinions. Students at the college have the rights accorded by the U.S. Constitution to freedom of speech, peaceful assembly, petition, and association. This concept is accompanied by an equally demanding concept of responsibility on the part of the student. Just as you are expected to exercise these rights with respect for state and federal law in the larger world, you are expected to exercise these rights as a student with respect for the college's standards of conduct. These rights carry with them the responsibility to accord the same rights to others in the college community and not to interfere with or disrupt the educational process. Students and faculty alike should enable a climate of mutual respect and civility while fostering the freedom to debate and discuss the merits of competing ideas.

Enrollment in the college indicates acceptance of the rules set forth in the student standards of conduct policy, which is administered through the office of the campus dean of student services. Due process, through an investigation and appeal process, is assured to any student involved in disciplinary action.

**Student Complaints:** A defined process applies to complaints about an instructor or other college employee. You are encouraged to discuss concerns and complaints with college personnel and should expect a timely and appropriate response. When possible, students should first address their concerns through informal conferences with those immediately involved; formal due process is available when informal resolution cannot be achieved.

Student complaints may include (but are not limited to) issues regarding classroom instruction, college services and offices on the basis of actual or perceived race, color, national origin, religion, age, gender, gender identity, sexual orientation, political affiliation, or disability.

Further information about the complaints process, including the form used to submit complaints, is available at: <http://www.austincc.edu/students/students-rights-and-responsibilities/student-complaint-procedures>

**Statement on Privacy:** The Family Educational Rights and Privacy Act (FERPA) protects confidentiality of students' educational records. Grades cannot be provided by faculty over the phone, by e-mail, or to a fellow student. All class grades are posted in Blackboard.

**Safety Statement:** Health and safety are of paramount importance in classrooms, laboratories, and field activities. Students are expected to learn and comply with ACC environmental, health and safety procedures and agree to follow ACC safety policies. Emergency Procedures posters and Campus Safety Plans are posted in each classroom and should be reviewed at the beginning of each semester. All incidents (injuries/illness/fire/property damage/near miss) should be immediately reported to the course instructor. Additional information about safety procedures and how to sign up to be notified in case of an emergency can be found at <http://www.austincc.edu/emergency>

Everyone is expected to conduct themselves professionally with respect and courtesy to all. Anyone who thoughtlessly or intentionally jeopardizes the health or safety of another individual may be immediately dismissed from the day's activity and will be referred to the Dean of Student Services for disciplinary action.

In the event of disruption of normal classroom activities due to an emergency situation or an illness outbreak, the format for this course may be modified to enable completion of the course. In that event, students will be provided an addendum to the class syllabus that will supersede the original version.

**Campus Carry:** The Austin Community College District concealed handgun policy ensures compliance with Section 411.2031 of the Texas Government Code (also known as the Campus Carry Law), while maintaining ACC's commitment to provide a safe environment for its students, faculty, staff, and visitors. Beginning August 1, 2017, individuals who are licensed to carry (LTC) may do so on campus premises except in locations and at activities prohibited by state or federal law, or the college's concealed handgun policy. In addition, **concealed weapons are not allowed on ACC-sponsored field trips** where the school owns or has chartered or leased vehicles for transportation.

It is the responsibility of license holders to conceal their handguns at all times. Persons who see a handgun on campus are asked to contact the ACC Police Department by dialing 222 from a campus phone or 512-223-7999. Please refer to the concealed handgun policy online at <http://austincc.edu/campuscarry>

**Discrimination Prohibited:** The College seeks to maintain an educational environment free from any form of discrimination or harassment including but not limited to discrimination or harassment on the basis of race, color, national origin, religion, age, sex, gender, sexual orientation, gender identity, or disability.

Faculty at the College are required to report concerns regarding sexual misconduct (including all forms of sexual harassment and sex and gender-based discrimination) to the Manager of Title IX/Title VI/ADA Compliance. Licensed clinical counselors are available across the District and serve as confidential resources for students.

Additional information about Title VI, Title IX, and ADA compliance can be found in the ACC Compliance Resource Guide available at: <https://drive.google.com/file/d/1o55xINAWNvTYgl-fs-JbDyuaMFDNvAjz/view>

**Use of ACC email:** All College e-mail communication to students will be sent solely to the student's ACCmail account, with the expectation that such communications will be read in a timely fashion. ACC will send important information and will notify students of any college-related emergencies using this account. Students should only expect to receive email communication from their instructor using this account. Likewise, students should use their ACCmail account when communicating with instructors and staff. Information about ACC email accounts, including instructions for accessing it, are available at: <http://www.austincc.edu/help/accmail/questions-and-answers>

**Use of the Testing Center:** Examinations will be taken in a testing center. The ACC Testing Centers follow standard procedures so students know what to expect when they arrive to take their tests. Students should familiarize themselves with the **student guidelines**.

Students must present an **ACC student ID card** or government issued ID and know their ACC ID number before they can test.

It is necessary to check in at the Testing Center kiosk before taking a test. To check in, one must know the following information:

- Student ID number
- Course prefix and number
- Course synonym
- Course section number
- Test number
- Instructor's name

Personal belongings such as backpacks, books, and electronic devices (including, but not limited to, cell phones and smart watches) are not allowed in the Testing Center. Possession of prohibited items or accessing unapproved resources in the testing room will result in the immediate termination of the exam and **possible disciplinary action**.

For additional information on using the Testing Center, please go to:  
<http://www.austincc.edu/students/testing-services/instructional-testing>

### ***STUDENT SUPPORT SERVICES***

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The success of our students is paramount, and ACC offers a variety of support services to help, as well as providing numerous opportunities for community engagement and personal growth.

***Student Support:*** ACC strives to provide exemplary support to its students and offers a broad variety of opportunities and services. Information on these campus services and resources is available at  
<http://www.austincc.edu/students>.

***Student Accessibility Services:*** Students with documented disabilities who need classroom, academic, or other accommodations must request them through the office Student Accessibility Services (SAS). SAS offices are located at each major campus. Students are encouraged to request accommodations when they register for courses or at least three weeks before the start of the semester; otherwise, the provision of accommodations may be delayed. Students who have received approval for accommodations from SAS for this course must provide the instructor with the document titled "Notice of Approved Accommodations" from SAS before accommodations will be provided. Accommodations will not be provided retroactively. Arrangements by the instructor for academic accommodations can only be made after he or she receives the "Notice of Approved Accommodations" from the student.

Additional information about Student Accessibility Services is available at  
<https://www.austincc.edu/offices/student-accessibility-services-and-assistive-technology>

***Academic Support:*** ACC offers academic support services on all of its campuses. These services, which include face-to-face and online tutoring, academic coaching, and supplemental instruction, are free to enrolled ACC students. Tutors are available in a variety of subjects ranging from accounting to pharmacology. Students may receive these services on both a drop-in and referral basis. Tutoring schedules can be found at:  
<https://www.austincc.edu/students/tutoring/tutoring-schedules>



**Library Services:** ACC has a full-service library at each of its campuses to support ACC courses and programs and to provide students with research and assignment assistance from expert faculty librarians, computers, course reserves, laptop and tablet check out, study spaces, and copying, printing, and scanning services. In addition, ACC students have full rights and privileges to access Library Services online 24/7 via the ACC Library website and students can use their ACCeID logins to access all online materials, including ebooks, articles from library databases, and streaming videos. ACC Libraries also provide an “Ask a Librarian” service, which allows students to reach a librarian 24/7 through online chat. Faculty librarians are also available via email, phone, and in person seven days a week during hours of operation. Visit:

- Library Website: <http://library.austincc.edu>
- Ask a Librarian: <https://library.austincc.edu/help/ask.php>
- Library Hours of Operation by Location: <https://library.austincc.edu/loc/>
- Email: [library@austincc.edu](mailto:library@austincc.edu)

In partnership with ACC’s Student Support Center, ACC Libraries also maintain a limited collection of textbooks for students to borrow. Priority access to the textbook collection is given to students receiving assistance. More information is available on the ACC website by searching “Student Support Center Textbook Collection.”

**Student Organizations:** ACC has over seventy student organizations, offering a variety of cultural, academic, vocational, and social opportunities. They provide a chance to meet with other students who have the same interests, engage in service-learning, participate in intramural sports, gain valuable field experience related to career goals, and much else. Student Life coordinates many of these activities, and additional information is available at <http://sites.austincc.edu/sl/>.

**Personal Support:** Resources to support students are available at every campus. To learn more, ask your professor or visit the campus Support Center. All resources and services are free and confidential. Some examples include, among others:

- Food pantries are located in all campus Student Life offices:  
<https://sites.austincc.edu/sl/programs/foodpantry/>.
- Assistance with childcare or utility bills is available at any campus Support Center:  
<http://www.austincc.edu/students/support-center>.
- The Student Emergency Fund can help with unexpected expenses that may cause you to withdraw from one or more classes: <http://www.austincc.edu/SEF>.
- Help with budgeting for college and family life is available through the Student Money Management Office: <http://sites.austincc.edu/money/>.
- Drop-in child watch is available at Highland Campus:  
<http://www.austincc.edu/students/child-care/child-watch-drop-in-center>.

A full listing of services for student parents is available at:  
<https://www.austincc.edu/students/child-care>

Clinical Counseling services are available throughout the ACC Student Services District to address personal and or mental health concerns: <http://www.austincc.edu/students/counseling> .

If an emergency occurs during operational hours, please come to the Student Services Office and let the front intake staff know that you are experiencing a crisis. They will alert appropriate personnel. You may also contact the ACC District Police at 222 (on campus) or 223-7999 (off campus or cell phone).

**After Hours:**

If you are struggling with a mental health or personal crisis, call one of the following numbers to connect with resources for help. However if you are afraid that you might hurt yourself or someone else, call 911 immediately.

**Free Crisis Hotline Numbers:**

- Austin / Travis County 24 hour Crisis & Suicide hotline: **512-472-HELP (4357)**
- The Williamson County 24 hour Crisis hotline: **1-800-841-1255**
- Bastrop County Family Crisis Center hotline: **1-888-311-7755**
- Hays County 24 Hour Crisis Hotline: **1-877-466-0660**
- National Suicide Prevention Lifeline: **1-800-273-TALK (8255)**
- Crisis Text Line: **Text “home” to 741741**
  - Substance Abuse and Mental Health Services Administration (SAMHSA) National Helpline:  
**1-800-662-HELP (4357)**
- National Alliance on Mental Illness (NAMI) Helpline: **1-800-950-NAMI (6264)**

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**Term: XXXXX**

*Please note that schedule changes may occur during the semester.  
Any changes will be posted as a Blackboard Announcement.*

<b>Chapter</b> <b>(All items in bold are required)</b>	<b>Assignments</b> <b>(All items in bold are required)</b>	<b>Due Date</b>
Chapter 1: Accounting and the Business Environment	Practice / Videos <b>Homework</b> <b>Orientation Survey</b> <b>Discussion Board Posting</b>	
Chapter 2: Recording Business Transactions	Practice / Videos <b>Homework</b> <b>Quiz 1</b> <b>Discussion Board Posting</b>	
Chapter 3: The Adjusting Process	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b>	
Chapter 4: Completing the Accounting Cycle	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Quiz 2</b> <b>Accounting Cycle Tutorial</b>	
<b>Exam 1: Chapters 1 – 4</b>	Completed in testing center	
	Extra Credit #1: Dynamic Study Modules Chpts 1 – 4	
Chapter 5: Merchandising Operations	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Comprehensive Problem</b>	
Chapter 6: Merchandise Inventory	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Quiz 3</b>	
Chapter 7: Internal Control and Cash	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b>	
Chapter 8: Receivables	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Data Analytics Project 1</b>	
Chapter 9: Plant Assets, Natural Resources, and Intangibles * We do not cover Chapter 10.	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Quiz 4</b>	
<b>Exam 2: Chapters 5 – 9</b>	Completed in testing center	

	Extra Credit #2: Dynamic Study Modules Chpts 5 – 9	
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<b>Chapter</b> <b>(All items in bold are required)</b>	<b>Assignments</b> <b>(All items in bold are required)</b>	<b>Due Date</b>
Chapter 11: Current Liabilities and Payroll	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b>	
Chapter 12: Long-Term Liabilities	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Quiz 5</b>	
Chapter 13: Stockholders' Equity	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Data Analytics Project 2</b>	
Chapter 14: The Statement of Cash Flows	Practice / Videos <b>Homework</b> <b>Discussion Board Posting</b> <b>Quiz 6</b>	
<b>Exam 3: Chapter 11 – 14 (75% exam); Comprehensive (25% exam)</b>	Completed in testing center	
	Extra Credit #3: Dynamic Study Modules Chpts 11 - 14	

**What to do each week:**

1. Read the textbook and review the chapter(s) by watching the instructional video (Blackboard) and additional videos (MyAccountingLab).
2. Complete the practice activities including practice exercises and quizzes (MAL).
3. Complete the required homework (MAL) and any required additional assignment such as quiz or comprehensive problem (MAL).
4. Post any questions about content to the discussion board (Blackboard).