



ACNT 2371 – SMALL BUSINESS ACCOUNTING

Section **XXX – XXXXX-8 Weeks**

Term: **XXXX**

INSTRUCTOR AND COURSE INFORMATION

Instructor: XXXX

E-Mail: XXXX

Phone: XXXX

Office: XXXX

Office Hours: XXXX

Or By Appointment (please email for other dates/times)

Course Location - Lecture: Distance Learning, **Lab:** Distance Learning

Credits: 3

Lecture Contact Hours per week (8-week semester): 4

Lab Contact Hours per week per week (8-week semester): 4

Transferability of workforce courses varies. Students interested in transferring courses to another college should speak with their Area of Study (AoS) advisor, Department Chair, and/or Program Director.

Course Description: A review of accounting procedures relevant to accounting for small businesses, with an emphasis on computerized applications (QuickBooks Online) and hands-on familiarity. Areas to be addressed include a variety of small business simulations covering the entire accounting cycle. Business simulations include revenue and expense transactions, various account adjustments, payroll and sales tax processing and related financial, federal and state tax reporting.

COURSE RATIONALE:

The goals and objectives of this course prepare students to (1) complete certificate requirements; (2) obtain or improve job skills; (3) qualify for a business or accounting job; (4) become an entrepreneur; (5) fulfill personal goals.

Prerequisites: Before enrolling in ACNT 1313, you must have completed ACNT 1311 & 1329 with a C or better grade (or approval by the instructor or Dr. Reed Peoples). Basic computer skills utilizing internet, word processing, and spreadsheet (Excel) software are recommended for all accounting courses. If you have any questions, consult with an accounting advisor.

STUDENT LEARNING OUTCOMES & GENERAL EDUCATION COMPETENCIES

SCANS COMPETENCIES:

SCANS is the Secretary's Commission on Achieving Necessary Skills. Please go to

<http://irt.austincc.edu/ids/curriculum/scans.php> for complete definitions and explanation of SCANS. This list summarizes the SCANS competencies addressed in this particular course.

1. **Student exhibits responsibility:** Exerts a high level of effort and perseverance toward goal attainment, works hard to become excellent at doing tasks by setting high standards, paying attention to details, working well and displaying a high level of concentration even when assigned an unpleasant task; and displays high standards of attendance, punctuality, enthusiasm, vitality and optimism in approaching and completing tasks.
2. **Student acquires information:** Identifies need for data, obtains them from existing sources or creates them, and evaluates their relevance and accuracy. Competently performing the tasks for acquiring data and evaluating

information includes posing analytical questions to determine specific information needs, selecting possible information and evaluating its appropriateness, and determining when new information must be created.

3. **Student communicates information:** Selects and analyzes information and communicates the result to others using oral, written, graphic, pictorial, or multi-media methods. Competently performing the tasks of communicating and interpreting information to others includes determining information to be communicated, identifying the best methods to present information (i.e. overheads, handouts, etc.), and if necessary, converting to desired format and conveying information to others through a variety of means including oral presentation and written communication.

Instructional Methodology:

The objectives of this course will be met by incorporating a variety of instructional methods. These may include exams and quizzes, spreadsheet activities, viewing video materials, written analysis, and business simulation projects using accounting and/or data analytics software.

Course Objectives: Upon completion of this course, the student will be able to:

- Demonstrate their knowledge of QuickBooks Online software, including becoming a QuickBooks Advanced ProAdvisor, to manage multiple bookkeeping clients
- Understand and demonstrate their knowledge of service-oriented entrepreneurship basics, planning, execution, and growth
- Develop a business plan in order to cultivate a successful business

Required Textbook/Materials:

Title: ***Entrepreneurship v.2.0***, online textbook with homework access, which can be purchased at: **XXXX**

Author: Laura Portolese, Jaclyn Krause, and Julie R. Bonner

Computer hardware and software requirements: This course will utilize Blackboard, Word, Excel, & QuickBooks Online. Students must have access to a computer that has internet capabilities. You will also need to be able to access various internet web sites and online lecture material. Students may obtain Microsoft Office 365 for free at <https://www.microsoft.com/en-us/education/products/office>.

Students will use the BlackBoard learning management system for assignment instructions, submitting some assignments, etc.

Communication: Many communications in this class will be handled through email. I will be using your assigned ACC gmail email account. You must have your ACC gmail account set up and be able to access your email. Please review the following website for more information: <http://www.austincc.edu/google/>. You can forward this ACC gmail account to your personal email, if needed. Please review for more information: <http://mail.google.com/support/bin/answer.py?hl=en&answer=10957>.

Instructional Methodology:

This is a **distance education** course which is different than traditional face-to-face learning. Students will need to manage their time and study skills in order to be a successful online student. Students are responsible for completing the course requirements.

All students will use Blackboard learning management system for assignment instructions, as well as accessing assignments and exams. Students that are new to distance education should review the ACC Distance Education General Information at <https://online.austincc.edu/faq/>.

The objectives of this course will be met by incorporating a variety of instructional methods. These may include exams and quizzes, spreadsheet activities, viewing video materials, written analysis, and business simulation projects using accounting and/or data analytics software.

STUDENT TECHNOLOGY SUPPORT

Austin Community College provides free, secure drive-up WiFi to students and employees in the parking lots of all campus locations. WiFi can be accessed seven days a week, 7 am to 11 pm. Additional details are available at <https://www.austincc.edu/sts>.

Students who do not have the necessary technology to complete their ACC courses can request to borrow devices from Student Technology Services. Available devices include iPads, webcams, headsets, calculators, etc. Students must be registered for a credit course, Adult Education, or Continuing Education course to be eligible. For more information, including how to request a device, visit <http://www.austincc.edu/sts>.

Student Technology Services offers phone, live-chat, and email-based technical support for students and can provide support on topics such as password resets, accessing or using Blackboard, access to technology, etc. To view hours of operation and ways to request support, visit <http://www.austincc.edu/sts>.

COURSE EVALUATION/GRADING SYSTEM:

NOTE: Although the points for the assignments may differ, BlackBoard will calculate your grade based on weighted average. For example, if I change a competency's total points from 240 to 250, it would still only be worth 30% of your total points to determine your final grade.

ACTIVITY	TOTAL ASSIGNMENT POINTS		FINAL GRADE %
FlatWorld	Homework	Chapter Quizzes	30%
Ch 1-2, 4-11	200	265	
Total Points	465		

QBOOnline ProAdvisor	Projects	30%
QBO Certification, including modules	110	
QBO Advanced Certification, including modules	150	
Total Points	260	

Business Plan	Projects	40%
Weekly Journals	70	
Business Plan/Presentation	230	
Total Points	300	

TOTAL FINAL GRADE	100%
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Basis for Grading:

Percentage	Grade
90-100%	A
80-89%	B
70-79%	C
60-69%	D
Below 60%	F

CLASSROOM AND STUDENT POLICIES

Attendance/Class Participation: This course is asynchronous, which means that this course does not meet in a classroom or otherwise. The completion of the orientation assignments **MUST** be completed in the first week in order to verify

attendance, as required. If attendance cannot be verified, then the student will be withdrawn from the course. If compliance with other course policies is unsatisfactory, the instructor may withdraw students from the class. Regular completion of work is expected of all students.

The student is responsible for communicating with their professor during the closure and completing any assignments or other activities designated by their professor.

Withdrawal: It is the responsibility of each student to ensure that his or her name is removed from the roll should he or she decide to withdraw from the class. The instructor does, however, reserve the right to drop a student should he or she feels it is necessary. If a student decides to withdraw, he or she should also verify that the withdrawal is submitted before the Final Withdrawal Date. The final withdrawal date for the 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: 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 "I" 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.

It is the Accounting department's policy that incomplete grades are given only on rare occasions and generally, only when a student has completed all examinations and assignments to date, with a satisfactory grade of C or better, and has personal circumstances that prevent course completion that occur **after** the deadline to withdraw.

Per Austin Community College:

An incomplete (grade of "I") will only be given for extenuating circumstances. What constitutes "extenuating circumstances" is left to the instructor's discretion. If a grade of I is given, the remaining course work must be completed by a date set by the student and professor. This date may not be later than two weeks prior to the end of the following semester. A grade of I also requires completion and submission of the Incomplete Grade form, to be signed by the faculty member (and student if possible) and submitted to the department chair.

Students may request an Incomplete from their faculty member if they believe circumstances warrant. The faculty member will determine whether the Incomplete is appropriate to award or not. The following processes must be followed when awarding a student an I grade.

1. Prior to the end of the semester in which the "I" is to be awarded, the student must meet with the instructor to determine the assignments and exams that must be completed prior to the deadline date. This meeting can occur virtually or in person. The instructor should complete the Report of Incomplete Grade form.
2. The faculty member will complete the form, including all requirements to complete the course and the due date, sign (by typing in name) and then email it to the student. The student will then complete his/her section, sign (by typing in name), and return the completed form to the faculty member to complete the agreement. A copy of the fully completed form can then be emailed by the faculty member to the student and the department chair for each grade of Incomplete that the faculty member submits at the end of the semester.
3. The student must complete all remaining work by the date specified on the form above. This date is determined by the instructor in collaboration with the student, but it may not be later than the final withdrawal deadline in the subsequent long semester.

4. Students will retain access to the course Blackboard page through the subsequent semester in order to submit work and complete the course. Students will be able to log on to Blackboard and have access to the course section materials, assignments, and grades from the course and semester in which the Incomplete was awarded.
5. When the student completes the required work by the Incomplete deadline, the instructor will submit an electronic Grade Change Form to change the student's performance grade from an "I" to the earned grade of A, B, C, D, or F.

If an Incomplete is not resolved by the deadline, the grade automatically converts to an "F." Approval to carry an Incomplete for longer than the following semester or session deadline is not frequently granted.

Blackboard: I maintain a Blackboard site for this class. You will be able to log onto the Blackboard site <http://acconline.austincc.edu> to gain access to:

- ✓ Course announcements
- ✓ Syllabus and other course information
- ✓ Link to eLab (where the homework assignments and exams will be submitted)
- ✓ Gradebook

Your user name for Blackboard is your ACC eID. This is your 7 digit ACC student ID, preceded by the first initial of your official first name. During the activation of your ACC eID, you will select your password. If you do not know your ACC eID, you may retrieve it via the Blackboard home page.

Tests/Quizzes: QuickBooks ProAdvisor & Advanced ProAdvisor tests are required for the course. They are taken through Intuit's website.

Chapter quizzes will be taken in FlatWorld Online Homework or in Blackboard. The tests will be a combination of multiple choice, matching, drop down, etc. All tests and quizzes must be completed by the end of the 8-week term. **DO NOT MISS TESTS.**

Late Assignment & Test Policy: All assignments are due BEFORE 11:59pm on the due date listed on the course schedule. There will **not** be a penalty for submitting assignments late, EXCEPT for the Journal and Business Plan assignments. There will be a 20% penalty for not submitting those assignments on time. It is the responsibility of the student to submit ALL assignments and exams BEFORE 11:59pm on the last day of the 8-week session. **NO EXCEPTIONS!**

Homework Assignments: Assignments should be completed and submitted in Flatworld Online Homework by the suggested due date shown on the course schedule below. Assignments may be submitted early but there will not be a penalty if submitted late. There are no make-up or extra credit homework assignments.

Where to go if you have questions: My preferred contact method is email. If you would like to contact me virtually, please sign up for a time slot to meet in our virtual classroom in BlackBoard. If you cannot meet during my office hours, we can schedule an appointment for a more convenient time. Regardless of how you contact me, you will receive a reply from me within 48 hours (during the weekdays) and by Monday at 5:00 pm (for questions posed on the weekend). I usually do not answer email questions on weekends after 3pm on Fridays.

IF YOU HAVE QUESTIONS THAT ARE NOT PERSONAL IN NATURE OR SPECIFIC TO YOUR GRADES, ETC., PLEASE POST TO THE DISCUSSION BOARD IN BLACKBOARD. This way, other students may be able to answer your question faster or others may also benefit from your question. Examples of using the discussion board include questions regarding deadlines, clarification regarding instructions and/or class expectations. Occasionally, I may use the Discussion Board to post non-urgent information or items that do not necessarily warrant an announcement in Blackboard. We could also have a discussion regarding topics beyond the scope of the class. Students are welcome and encouraged to answer questions on the Discussion Board, but please refrain from blurting out exact answers or posting screenshots that give away a portion of the project.

Please go to the Discussion Board in BlackBoard and subscribe to the Forum: General Questions. By subscribing, you will be emailed when anyone posts to the Discussion Board. You also have the option of posting anonymously. I find this encourages students to post when they would not otherwise. I do expect discussions to be respectful. If the anonymity is abused, that privilege will be revoked. Accessing the information from the Discussion Board is expected for the course.

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 Dr. Reed Peoples.

The TSBPA (Texas State Board of Public Accountants) have asked us to inform students of the following regarding how to identify yourself when working in the accounting field but do not have a CPA (Certified Public Accountant) license in Texas:

Q: Can I refer to myself as a CPA, accountant, and/or auditor, or any other variation of these titles?

You can only refer to yourself as a CPA, accountant or auditor if you are a licensed CPA in the state of Texas. See [Section 901.453 of The Public Accountancy Act](#).

Q: Can I refer to myself as a specialist in a specific area (such as tax or accounting)?

A CPA should avoid the use of terms such as “specialist”. Although the Board has the authority to recognize specializations in the practice of public accounting, it currently does not do so. See [Section 901.157 of The Public Accountancy Act](#).

Q: If I am not a CPA, how should I refer to myself?

In your bio, you should state the degree and/or certificate you received from Austin Community College. For example, “I received an Accounting Specialist degree from Austin Community College in 2019.” You should not refer to yourself as an accountant or auditor if you are not a licensed CPA in the state of Texas.

Additional Information regarding the Accounting Department, faculty, your course program, and basic accounting tools/resources can be found at <http://sites.austincc.edu/accounting/>

COLLEGE POLICIES

See attached pdf for College Policies. The college policies ARE considered a part of the syllabus.

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Please note that schedule changes may occur during the semester. Any changes will be announced in class and posted as a Blackboard Announcement and emailed to your ACC email account

WK/DATES	ASSIGNMENTS	SUGGESTED DUE DATE
Week 1	Syllabus & Orientation Quiz (Blackboard) and Student Intro QBO ProAdvisor: Intro to QBO Accountant (3 Modules) Read Chapter 1 & 2 Chapter 1 Homework Chapter 2 Homework Chapter 1 & 2 Quiz Journal #1 (20% penalty, if late)	
Week 2	QBO ProAdvisor: QBO Accountant (3 Modules) Read Chapter 4 & 5 (Ch 3 will not be covered) Chapter 4 Homework Chapter 5 Homework Chapter 4 & 5 Quiz Journal #2 (20% penalty, if late)	
Week 3	QBO ProAdvisor: QBO Accountant (3 Modules) QBO ProAdvisor Certification Test Read Chapter 6 Chapter 6 Homework Chapter 6 Quiz Journal #3 (20% penalty, if late) Business Plan – Part 1 (20% penalty, if late)	
Week 4	QBO ProAdvisor: QBO Advanced Accountant (2 Modules) Read Chapter 7 Chapter 7 Homework Chapter 7 Quiz Journal #4 (20% penalty, if late) Business Plan – Part 2 (20% penalty, if late)	
Week 5	QBO ProAdvisor: QBO Advanced Accountant (2 Modules) Read Chapter 8 Chapter 8 Homework Chapter 8 Quiz Journal #5 (20% penalty, if late) Business Plan – Part 3 (20% penalty, if late)	
Week 6	QBO ProAdvisor: QBO Advanced Accountant (2 Modules) Read Chapter 9 Chapter 9 Homework Chapter 9 Quiz Journal #6 (20% penalty, if late) Business Plan – Part 4 (20% penalty, if late)	

Week 7	QBO ProAdvisor: QBO Advanced Accountant (1 Module) Read Chapter 10 & 11 (Ch 12 will not be covered) Chapter 10 Homework Chapter 11 Homework Chapter 10 & 11 Quiz Journal #6 (20% penalty, if late) Business Plan – COMPLETED (20% penalty, if late)	
Week 8	QBO ProAdvisor Advanced Certification Test Journal #7 Business Plan – PRESENTATION	

QBO ProAdvisor Certificates of Completion are submitted via Blackboard.

Homework and quiz assignments are submitted using FlatWorld links via Blackboard.

Journal assignments are completed and submitted via Blackboard.

Business Plan assignments are submitted via Blackboard.

NOTE: Manually graded assignments (e.g. Journal & Business Plan) must be submitted by the suggested deadlines or there will be a 20% penalty.