I. Instructor Information
Name: Robert Coates, MBA, MSA
Office: Business Technology Center Room 312
Telephone: 501-812-2326
Office hours: MW 9:30 a.m. to 12:30 p.m. Tue/Thurs 8:00 to 9:15 a.m. - Friday 9 a.m. to 10 a.m.
Via email & by office phone - will respond within 24 to 48 hours
Mailbox location: Room 312
Email: rcoates@pulaskitech.edu

II. Catalog Description
The course is a study of the basic principles of accounting focusing on the accounting cycle for proprietorships and merchandising businesses. Asset valuation, income measurement, internal controls, and basic accounting principles and posting skills are emphasized. The course is intended to be transferable to other institutions, but the student should discuss his/her specific plans with an academic advisor before taking it for transfer credit.

Prerequisite - Minimum reading score

III. Course Resources

Horngren’s Accounting (12th edition)
ISBN: 9781323656587
Miller-Nobles (authors)
Pearson (publisher)
MyLabsPlus access code to accompany text
IV. Required Skills/Competencies

Not all students are good candidates for working with an online course. To be successful, E-Learning students should:

- Have necessary hardware and software to work remotely.
- Be good readers. Much of what students get out of working in an online course is directly related to their ability to read directions and follow directions that appear daily on various screens used in this course.
- Be self-disciplined.
- E-mail account (use your PTC e-mail)
- Know how to use a Web browser, an e-mail program and a computer

Required Resource for Online Students:

- A reliable computer with Internet connection
- *Microsoft Windows 7/10 and Microsoft Office 2010/2013 or Current version* installed. (Complete licenses of the most recent Microsoft Office Suite are available for download in your student Office 365 email account)

Blackboard Learning System: The Business Communication course is managed using an online Learning Management System (LMS) known as Blackboard. Blackboard is accessed using a web browser over the Internet. Orientation to Blackboard is provided during the first week of class. For help using Blackboard, contact the Online Help Desk at [http://www.blackboard.com/student-resources.aspx](http://www.blackboard.com/student-resources.aspx). You can also access this web site inside the Student Help Desk which may be found in your Blackboard Course Menu.

If you need help for issues not related to Blackboard such as logging into the portal, contact the PTC Student Help Desk by emailing oss@pulaskitech.edu or appearing in person in their office in ITC 303 with photo ID.

If you need assistance with uploading your homework assignments contact me directly, or go to one of the Learning Assistance Center labs for free tutoring.

V. Institutional Learning Outcomes

PTC supports a college-wide institutional learning assessment program which concerns effective instructional methods and promotes student learning achievement by assessing:

1. Communication
2. Critical Thinking
3. Cultural Awareness
4. Information Literacy
5. Professionalism
6. Quantitative Literacy
7. Technology Literacy

For more information, please consult the following website:
V. Department/Program Learning Outcomes

Upon completion of the Principles of Accounting courses, the student should be able to:

1. **Written Communications** - Students will demonstrate written communication skills appropriate for business situations.

2. **Oral Communications** - Students will create and effectively deliver oral presentations that are concise and informative and conduct research appropriate to the task at hand.

3. **Teamwork** - Students will demonstrate effective interpersonal skills and the ability to work effectively in teams of diverse composition.

4. **Quantitative Reasoning and Financial Analysis Skills** - Students will demonstrate the ability to perform basic financial analysis.

5. **Computer Skills** - Students should demonstrate proficiency in the use of general productivity software in business applications with an emphasis on Microsoft Excel and Microsoft Word.

6. **Competency in Discipline** - Students will demonstrate the ability to apply theories and methods to the solution of common types of problems related to their academic field of study.

7. **Global Perspectives** - Students will demonstrate an understanding of global dimensions of business including socio-cultural, political-legal, technological and economic environments.

8. **Ethical Reasoning** – Students will apply principals of ethical reasoning to resolve issues.

VI. **Course Outcomes**

- Demonstrate an understanding of the accounting equation.
- Apply the principles of the double entry accounting system.
- Analyze and record business transactions, including adjusting and closing entries.
- Prepare and review basic financial statements.
- Demonstrate an understanding of the fundamentals of internal control.
VII. Attendance Policy

Agencies granting financial assistance may be notified of the violation of the attendance policy by students receiving financial aid.

Attendance is taken starting the first day of the semester, with the exception of students who enroll after classes have started. Teachers have the right to count students as absent if they arrive late to class, leave class early, or go in and out of the classroom during class time. Teachers have the right to lower a student’s grade based on excessive absences.

Any student who misses two consecutive weeks of class may be administratively withdrawn from the class.

Any student who does not class within the first two weeks of class will be considered a “no show” according to the campus attendance policy and will be reported as such and dropped from the class.

Teachers have the right to enforce UA-PTC’s administrative drop policy for days of consecutive nonattendance. Such particulars as determined by the instructor are detailed in the paragraph below.

In an online class, eligibility for financial aid is based on student participation. Logging in to the course does not constitute participation. Examples of participation include, but are not limited to, posting to the discussion board, submitting an assignment, taking an assessment, or emailing the instructor about the course. Students who do not participate will not be able to collect financial aid for an online class.

Students have the responsibility to know attendance policies. Instructors have the authority to drop students who are not attending class consistently. A student may or may not be dropped any time after the student consecutively has failed to attend twice the number of class meetings per week. (For example, if the class meets three days per week—drop after six times. Students are responsible for completing the necessary paperwork with the Student Services office to officially drop from a class. Students must abide by the deadlines of Student Services for a “drop.”

It is the responsibility of the student to obtain assignments that were missed as a result of absence.

VIII. Classroom Policies

The PTC Catalogue rules and regulations will be enforced in this class at all times.

Please consult the following website for more information:
http://www.pulaskitech.edu/admission/web_catalog/

Professional behavior is required. Punctual attendance and intelligent participation are expected. Particulars as determined by the instructor are detailed in the paragraph below.

Appropriate behavior is expected for all communications, including any notes, email messages, or telephone conversations. Some guidelines for communication are included in this syllabus to help you.
IX. Grading
Letter grades will be based on the following scale:

90 to 100%          A
80 to 89%           B
70 to 79%           C
60 to 69%           D
0 to 59%            F

Exams       47%
Homework    39%
MidTerm/Quizzes  14%
Total       100%

<table>
<thead>
<tr>
<th>Exam</th>
<th>Chapters</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>1 - 2</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Exam 2</td>
<td>3 - 4</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Exam 3</td>
<td>5</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Exam 4</td>
<td>6</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Exam 5</td>
<td>8 - 9</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Exam 6</td>
<td>10-11</td>
<td>100 pts.</td>
</tr>
<tr>
<td>Mid-term</td>
<td></td>
<td>50 pts.</td>
</tr>
<tr>
<td>Final Exam</td>
<td></td>
<td>100 pts.</td>
</tr>
<tr>
<td>Aleks Project</td>
<td>(Final Exam&amp;Aleks 250pts.)</td>
<td>150 pts.</td>
</tr>
<tr>
<td>Quizzes</td>
<td></td>
<td>200 pts.</td>
</tr>
<tr>
<td>Homework - On-line</td>
<td></td>
<td>700 pts.</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1800</td>
</tr>
</tbody>
</table>

Exams - There will be several unit exams, Mid-term, and a two part final exam, which will include an Aleks Project. Calculators may be used on tests. Cell phones may be used per Instructors approval as a calculator only. Instructor is not required to administer a make-up exam it will done on a case by case basis. **Depending on reason/circumstances for make-up exam the Instructor can deduct up to 20% for make-up exams, especially if students misses two or more.**

Extra Credit Points- Courtesy: Periodically I offer an opportunity to receive Extra Credit Points – which in my online courses may be some of the some of the Video Lectures. The Video Lectures points are included in my homework cumulative as a requirement for the course. I may use certain Chapter Video
Lectures toward the end of the semester as extra credit, please remember Extra Credit is a courtesy not a requirement.

To qualify for Extra Credit Points you must complete all quizzes by the due date listed on Syllabus.

I will offer Class Participation for Posted Bio within Blackboard – posting and responding to classmates will help students qualify for the Participation Credit.

The additional points mentioned have the potential to increase your overall grade in the course providing the above mention guidelines are observed regarding Extra Credit & Class Participation Points.

Both Extra Credit Points & Class Participation Points are granted at the Instructors discretion, points can be amended or modified as necessary:

Homework - Homework problems are assigned for all of the chapters’ On-line homework points are indicated on each problem. Due dates for homework are listed in Mylabs, homework assignments cannot be made-up- due to extended time provided in Mylabs.

Instructor/Student Response Time:
If you have any questions please send me an email bcoates@pulaskitech.edu or a message via Blackboard my goal to respond to all emails within a 24 to 48 hour period.

X. Academic Integrity
It is expected that all students who attend PTC conduct themselves in a manner appropriate for the college experience. Academic integrity is a vital component of collegiate behavior. The PTC catalogue states, “The gaining of knowledge and the practice of honesty go hand-in-hand.”

The catalogue also states, “The responsibility and authority of initiating discipline arising from violations of the rules against dishonesty during the process of the course are vested in the instructor of that course.”

The complete Academic Integrity Policy can be found in the PTC code of conduct.

XI. Accommodation Policy
Services for Students with Disabilities: PTC is committed to fulfilling all federal requirements as stated in the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. Accommodations are available to students who have documented disabilities. Students who request accommodations must register with the Coordinator of Disability Services in Counseling Services (501-812-2220 or www.pulaskitech.edu) prior to the semester of planned enrollment, and must provide recent documentation of medical, educational, and/or psychological records.
Students who need accommodations should inform the instructor at the beginning of the course. Accommodations will only be provided if the instructor receives a letter of approved accommodations from the Coordinator of Disability Services. Failure to provide sufficient notification may result in a delay of services.

**XII. Sexual Misconduct**

No person at Pulaski Technical College will, on the basis of gender, be excluded from participation in, be denied benefits of, or be subjected to sex discrimination, sexual harassment or sexual misconduct under any education program or activity. All college administrative policies and procedures regarding sex discrimination, sexual harassment, and sexual misconduct are in compliance with Title IX. Students who feel they are victims of sexual misconduct should contact the PTC Title IX Deputy Coordinator for Students:

Michelle Anderson, Dean of Students  
Campus Center Building Room 212  
501-812-2756  
manderson@pulaskitech.edu

Additional information, including the PTC sexual assault policy, procedures, and resources may be found online at [http://www.pulaskitech.edu/sexual_misconduct_awareness/](http://www.pulaskitech.edu/sexual_misconduct_awareness/).

**XIII. Course Evaluations**

Students may be asked to evaluate their instructor and course near the end of the semester. These student evaluations are very important to the improvement in the quality of instruction and course materials. All results are anonymous and shared with the faculty only after the semester is over and grades have been posted.

**XIV. Information Literacy**

PTC is committed to the Information Literacy Competency Standards for Higher Education as established by the Association of College and Research Libraries and endorsed by the National Forum on Information Literacy. Therefore, all courses will incorporate an information literacy component so that, by graduation, all students will be able to recognize the need for information, then locate, evaluate, synthesize, and communicate information in an ethical manner. Information literacy encompasses critical thinking, research, media, technology, health, business, and visual literacy skills to produce lifelong learners who can make informed decisions in the workplace and in their personal lives.
XV. **Course Schedule**

All Exam, Homework, & Quiz due dates will posted in Mylabsplus – Posted Below is a copy of the *Assignment/Activity Schedule for the Spring 2018*.

<table>
<thead>
<tr>
<th>Week</th>
<th>Assignment/Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introductions, syllabus discussion, Discussion Chapter 1- Accounting and the Business Environment, Chapter 1 Homework Due Dates Posted in MylabsPlus</td>
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<tr>
<td>2</td>
<td>Chapter 1 Lecture Videos &amp; Chapter Resources</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 2 Discussion- Recording Business Transactions, Chapter 2 Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 2 Lecture Videos &amp; Chapter Resources Chapter 3 Discussion- The Adjusting Process, Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 3 Lecture Videos &amp; Chapter Resources</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 4 Discussion-Completing the Accounting Cycle, Chapter 4 Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>7</td>
<td>Midterm Exam Chapter 5 Lecture Videos &amp; Chapter Resources - Merchandising Operations, Chapter 5 Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>8</td>
<td>Chapter 5 Lecture Videos &amp; Chapter Resources</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 6 Lecture Videos &amp; Chapter Resources -Internal Control and Cash, Chapter 6 Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 6 Lecture Videos &amp; Chapter Resources Chapter 8 Lecture Videos &amp; Chapter Resources - Internal Control and Cash, Chapter 8 Homework Due Dates Posted in MylabsPlus</td>
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<td></td>
<td>Chapter 8 Lecture Videos &amp; Chapter Resources</td>
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<tr>
<td>12</td>
<td>Chapter 9 Lecture Videos &amp; Chapter Resources</td>
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<tr>
<td></td>
<td>Homework Due Dates Posted in MylabsPlus</td>
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<tr>
<td>13</td>
<td>Chapter 9 Lecture Videos &amp; Chapter Resources</td>
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<tr>
<td></td>
<td>Chapter 10 Lecture Videos &amp; Chapter Resources - Plant Assets, Natural Resources, and Intangibles,</td>
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<tr>
<td></td>
<td>Chapter 10 Homework Due Dates Posted in MylabsPlus</td>
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<tr>
<td>14</td>
<td>Chapter 10 Lecture Videos &amp; Chapter Resources Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td></td>
<td>Chapter 11 Lecture Videos &amp; Chapter Resources - Current Liabilities and Payroll, Chapter 11 Homework Due Dates Posted in MylabsPlus</td>
</tr>
<tr>
<td>15</td>
<td>Chapter 11 Lecture Videos &amp; Chapter Resources</td>
</tr>
<tr>
<td></td>
<td>ALL PROJECTS DUE.</td>
</tr>
<tr>
<td>16</td>
<td>FINAL EXAM</td>
</tr>
</tbody>
</table>

**Disclaimer:** This schedule is a guide for the semester. The instructor reserves the right to amend the schedule as necessary.
XVI.  Course Agreement Form

Read, complete, and return to instructor:

I have read the course syllabus for Mr. Robert Coates’s Principles of Accounting I class at Pulaski Technical College, and I understand its content. I also understand the rules for the class, and I will follow and abide by these rules, including those relating to attendance, assignments, grading criteria, plagiarism, and behavior.

Semesters          Spring 2018
Date               ______________
Print name         ______________________
Signature          ______________________
Email address      (Please use your UA-PTC email address)
Telephone          ______________________