I. Instructor Information
Name: Jacqueline Wright, MBA, MSA
Office: Business Technology Center Room 325
Telephone: 501-812-2763
Office hours: VIA email/phone Will respond within 24 hours
Mailbox location: Room 312
Email: jdwright@pulaskitech.edu

II. Catalog Description
3 Credit Hours (3 hours lecture per week)

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
Required textbooks:

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. You can also access this website 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: http://www.pulaskitech.edu/sla/mission.asp

V. Department/Program Learning Outcomes

The Business and Technology department, consistent with the College’s mission and the Division’s objectives, encourages the success of its students in all technical fields and academic disciplines by promoting:
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 Learning Outcomes**

Upon completion of this course, the student should be able to:

- Differentiate between cost flow systems in manufacturing.
- Analyze and record transactions for cost accounting systems.
- Prepare cost reports.
- Prepare special reports and analyze accounting information.
- Define budgeting and apply the budgeting process.

**VII. Attendance Policy**

Students have the responsibility to know attendance policies. I have the authority to drop students who are not attending class consistently. A student may or may not be dropped at any time after the student consecutively has not attended twice the number
of class meetings per week. (For example: if the class meets 2 days per week dropped after 4 absences). For E-Learning Students, that is the equivalent of not logging on at least twice in once week and participating in at least on assignment that week. You will be counted as “Tardy” if you arrive within the first 20 min. class is in session. After 20 min., you will be considered “Absent”.

If you stop attending class, do not assume that you will be automatically dropped. You are responsible for completing the necessary paperwork with Student Services to officially drop from a class. You must abide by the deadlines of Student Service for a “drop”.

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

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.

Attendance is taken starting the first day of the semester, apart from 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” per the campus attendance policy and will be reported as such and dropped from the class.

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

ONLINE POLICY DICTATES PARTICIPATION GUIDELINES STATING THAT ONLINE STUDENTS MUST REGULARLY PARTICIPATE IN AN ACADEMICALLY RELATED ACTIVITY SUCH AS:

- posting a discussion,
- submitting an assignment,
- taking an assessment,
- or emailing the instructor within Blackboard.
- 1306 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 anytime 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. NOTE: in the Summer sessions, the instructor cannot “drop” a student, but simply will record the grade earned.)

VIII. Classroom Policies
The PTC Catalog rules and regulations will be enforced in this class at all times.
Please consult the following website for more information: http://www.uaptc.edu/catalog

Professional behavior is required. Punctual attendance and intelligent participation are expected. 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.

**Student Behavior:** Students are expected to behave in the classroom.

1. Treat others with respect. Part of the college experience is being exposed to people with ideas, values, and backgrounds different from yours.

2. Any behavior that disrupts the class may result in that student being asked to leave the class for the day. Obtain a copy of the student handbook; read the standards of conduct and adhere to them. They will be strictly enforced in this class.

3. Be prepared for class. Complete reading assignments before class so that you can understand the lecture and participate in discussion. Always have necessary pen or pencil, paper, and necessary tools of class.

4. Keep your work area/desk clean. Other students and classes use the same room. So please clean up behind yourself. It is imperative that you keep up with your book and other materials.

5. If you are unable to use the English language without cursing (using profanity) consider asking someone to speak for you. The use of profanity in the classroom deducts 15 points for you. See disruption policy below.

**Cell Phones:** In consideration of others, cell phones and other personal communication devices must be turned off while sitting in the classroom. **Do not answer phone or talk in the classroom.** Step outside the hall and have your conversations. It is a disruption (see below) when students use cell phones or electronic communication devices in the classroom. If you have an EMERGENCY situation and must be available by phone, please set your phone to a mode that will not disturb others (e.g., silent or vibrate).

Prior to class starting put your cell phone and/or pager on vibrate.

**GUIDELINES FOR SUCCESS**

**BE PREPARED** for class. Complete reading assignments and homework before class so that you can understand the lecture and participate in discussion. Always have pen/pencil, paper, and necessary tools for class.

*** *****Disruptions (of any kind as determined by the instructor) will not be tolerated in the classroom. The student handbook defines disruption in Section 3.3 and it also states that: “Each faculty member is his/her own disciplinarian in class and is authorized to correct inappropriate conduct anywhere on College property at any time”. ******

**OFFICE HOURS**
You are welcome to come by and visit with me if you have additional questions or concerns about the course or advising questions. Feel free to visit me in class, call or send an e-mail or leave a phone message at least 2 days in advance of the day/time you would like to meet. You are welcome to follow me to my office immediately after class. I respond to e-mail messages that reflect the proper use of the English language. I cannot understand abbreviated words or emoticons.

Pulaski Technical College provides each currently enrolled student an electronic mailbox (email). This electronic mailbox is used as an official means for communication between Pulaski Technical College and the enrolled student. Each currently enrolled student will monitor and read messages sent to the mailbox address in a timely fashion. Use of this electronic mailbox is governed by the Pulaski Technical College Code of Computing Practices.

It is crucial that you use and access your UAPTC e-mail address as well as other resources found on the UAPTC portal. UAPTC e-mail will be the venue for ALL financial aid notifications and other important announcements related to your success.

**IX. Grading**

Letter grades will be based on the following scale:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 to 100%</td>
<td>A</td>
</tr>
<tr>
<td>80 to 89%</td>
<td>B</td>
</tr>
<tr>
<td>70 to 79%</td>
<td>C</td>
</tr>
<tr>
<td>60 to 69%</td>
<td>D</td>
</tr>
<tr>
<td>0 to 59%</td>
<td>F</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>32%</td>
</tr>
<tr>
<td>Midterm Project</td>
<td>05%</td>
</tr>
<tr>
<td>Homework</td>
<td>50%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>13%</td>
</tr>
</tbody>
</table>

**Total** 100%
The assignments below are subject to change:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>All chapter 12-21</td>
<td>350 pts.</td>
</tr>
<tr>
<td>Mid-Term Project</td>
<td>50 pts</td>
</tr>
<tr>
<td>Final Exam</td>
<td>150 pts.</td>
</tr>
<tr>
<td>Homework - On-line</td>
<td>553 pts.</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1103 pts</strong></td>
</tr>
</tbody>
</table>

**Final Exam Schedule:**  *TBA*

Grades will be posted in e-grade in the PTC portal. Courses that have a Blackboard component and grades are posted to Blackboard, may only have the mid-term and final grades posted to e-grade. You may access e-grade by going to your PTC portal and clicking on the Academics tab. Then click on All My Courses on the left-hand side of the page.

**Exams** - There will be several unit exams, a financial statements exam, and a comprehensive final. 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. Extra credit is only available at the time offered. If you are not present when extra credit is given you do not receive the credit. Extra credit may consist of videos, class exercises, text book problems, or class participation.

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.

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

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 catalog states, “The gaining of knowledge and the practice of honesty go hand-in-hand.”

The catalog 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.

Academic integrity means creating your own work and citing sources properly. Submitting work that you did not create or did not properly cite is considered academically dishonest. If, in the judgment of the instructor, cheating or plagiarism has occurred, the instructor will meet with the student to discuss the issue and reach a resolution, which may include, but is not limited to redoing the assignment with a point deduction. If no resolution can be reached, the instructor will decide the penalty. That penalty assessed could be a grade of ‘F’ for the assignment or for the course.

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/.
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 Exam/Homework 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, Chapter 13 Discussion-Corporations Chapter 13 Homework</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 13 Discussion- Chapter 13 Exam, Chapter 13 Homework Due</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 14 Discussion- Long Term Liabilities, Chapter 14 Homework</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 14 Discussion, Exam, Homework Due</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 16 Discussion- The Statement of Cash Flows, Chapter 16 Homework</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 16 Discussion, Exam, Homework Due</td>
</tr>
<tr>
<td>7</td>
<td>Chapter 17 Discussion- Financial Statement Analysis, Chapter 17 Homework, Mid-Term Project</td>
</tr>
<tr>
<td>Week</td>
<td>Discussion/Exam/Homework Due</td>
</tr>
<tr>
<td>------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>Chapter 17 Discussion, Exam, Homework, Mid-Term Project Due</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 18 Discussion- Introduction to Managerial Accounting, Chapter 18 Homework</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 18 Discussion, Exam, Homework Due</td>
</tr>
<tr>
<td>11</td>
<td>Chapter 19 Discussion- Job Order Costing, Chapter 19 Homework</td>
</tr>
<tr>
<td>12</td>
<td>Chapter 19 Discussion, Exam, Homework Due</td>
</tr>
<tr>
<td>13</td>
<td>Chapter 21 Discussion- Cost-Volume-Profit Analysis, Chapter 21 Homework</td>
</tr>
</tbody>
</table>
| 14   | Chapter 21 Discussion- Cost-Volume-Profit Analysis, Homework, Exam Due  
                  Chapter 22 Discussion-Master Budgets |
| 15   | Chapter 22 Discussion- Master Budgets Homework and Exam Due |
| 16   | FINAL EXAM WEEK |

**Disclaimer:** This schedule is a guide for the semester. The instructor reserves the right to amend the schedule as necessary and as time allows.