

**Midland College**  
**ACNT 1403**  
**Syllabus**  
**Introduction to Accounting 1**  
**(3-1)**

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**Course Description:** A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis is on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. Students will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll.  
**(Prerequisites:** ITSW 1404 or instructor permission.)

This course will transfer to other community colleges in Texas; it will not transfer to four-year institutions as accounting courses.

**Text, References, and Supplies:**

1. Slater, (2013). College Accounting: A Practical Approach, (current edition) Supper Saddle River, NJ: Pearson Publishing plus Code Pkg., Study Guide and Working Papers
2. Flash drive
3. Ruler
4. Calculator

**Learning Outcomes:** Upon successful completion of the course, student will be able to use accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; and prepare financial statements; and apply accounting concepts related to cash and payroll.

**Student Contributions and Class Policies:** Students will be expected to exhibit professional behavior during scheduled class times and while in the lab. Professional behavior includes, but is not limited to, the following:

1. Complying with Midland College rules
2. **Attending all class sessions**
3. **Being on time to class** (class time cannot be used to repeat information missed by late students)
4. Exhibiting cooperative behavior in class
5. Not using ear phones, cell phones, and beepers in the class
6. Dressing appropriately
7. Giving the instructor advanced notice when leaving class early
8. **STUDENTS ARE EXPECTED TO READ AND STUDY EACH CHAPTER**

**Participation Statement**

**For Online courses, students MUST actively participate by completing an academic assignment by the official census date. Students who do not do so, will be dropped from the course and will not be allowed to return.**

If it becomes necessary for a student to miss a scheduled class time, it will be the student's responsibility to contact the instructor during scheduled office hours.

*Approximately six to eight hours per week of study or homework time outside of class is recommended for successful completion of course requirements.*

*Labs:* Lab is required for this course.  
The accounting lab is located in room TC170 and will be open approximately 13 hours per day except on Friday and Saturday. More definite hours are posted in the lab.

*Missed Exams:* Progress Quizzes will cover terminology. A missed progress quiz **cannot be made up**, unless the student contacts the instructor in advance and the quiz is taken before graded quizzes are returned to students. These make-up quizzes will be taken in the accounting lab.

**Course  
Schedule:**

Semester schedule will be distributed in class and will be available online  
This class meets for 3 lecture hours per week and one hour of lab.

**Evaluation of  
Students:**

Performance will be measured according to established grading standards by homework, a continuation problem, projects, quizzes, exams, and a final exam. A grade of W will only be given at the request of the student. Please review the withdrawal policy in the Midland College Catalog. The official withdrawal date is \_\_\_\_\_.

**Americans  
With  
Disabilities  
Act (ADA):**

Any student who because of a disabling condition may require some special arrangements in order to meet course requirements should contact the Counselor/Disability Specialist at 432-685-4505 as soon as possible. The Counselor/Disability Specialist is located in the Scharbauer Student Center Building. These conditions may include documented physical or educational disabilities. Please be aware that services or accommodations are not automatic. Each student must request them and secure the proper authorizations/documentation.

## Non-discrimination Statement

### [En Español](#)

Midland College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following individuals have been designated to handle inquiries regarding the non-discrimination policies:

#### **Tana Baker**

Title IX Coordinator/Compliance Officer  
3600 N. Garfield, SSC 242  
Midland, Texas 79705  
(432) 685-4781  
[tbaker@midland.edu](mailto:tbaker@midland.edu)

Or

#### **Natasha Morgan**

Human Resources/Payroll Director  
3600 N. Garfield, PAD 104  
Midland, Texas 79705  
(432) 685-4534  
[nmorgan@midland.edu](mailto:nmorgan@midland.edu)

For more information on notice of non-discrimination, visit the [Office of Civil Rights website](#) for the address and phone number of the office that serves your area, or call 1-800-421-3481.

#### **Instructor Information:**

Instructor:  
Office Phone:  
Office Hours:  
Office room:  
E-mail

#### **Division Information:**

Division Dean:	Dr. Frank De La O
Office phone:	685-6812
Division Secretary:	Angelina Dolaptchieva
Office phone:	685-6830
Division Office:	MHAB #175