



FLORIDA GATEWAY COLLEGE

ACG2021 0I1 A16 Fall 2019 Intro to Financial Accounting

100% Internet

Course Syllabus

Assistant Professor: Cecelia Larramore

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Cell phone: 386 623 9443

Office phone: 386 754 4202

Building 16, Office 105

Program Learning Outcome for this course: To Understand the principles of accounting during the complete accounting cycle.

Text: *Horngren's Financial and Managerial Accounting, 6th Edition*, Nobles-Mattison-Matsumura (Pearson 2016). **This text also comes with an access code to myaccountinglab.com which is required for this course.**

Office Hours: Building 16, office 105, Monday and Wednesdays, 9:30 to 11:30 AM and 2:15 to 4:30 PM, Tuesday and Thursdays, 12:45 to 4:30PM. I am usually in my office during the afternoon hours. Available by email or phone from 9AM to 8PM Monday through Friday. Leave me a text or message. I will respond as quickly as possible. Remember, I have other classes so make sure you identify who you are and from which class in your email, text, or phone message.

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Course Description: This course provides an introduction to the field of accounting, to the basic fundamentals of the accounting cycle (recording, summarizing, and reporting), and to the

principles of asset valuation, income measurement, liability recognition, equity presentation, accounting systems, and controls.

Course Level Student Learning Outcomes: Upon successful completion of this course, the student will be able to:

1. To classify an account as an asset, liability, owners' equity, revenue, or an expense.
2. To indicate the normal balance of an account.
3. To prepare journal entries.
4. To prepare year-end adjusting entries.
5. Prepare year-end financial statements.
6. Explain each of the accounting cycle.
7. Calculate the cost of inventory and cost of goods sold for a merchandising concern.
8. Reconcile a bank statement and prepare the required journal entries.
9. Estimate uncollectible accounts using the allowance method and prepare the necessary journal entries.
10. Calculate the cost of goods sold and the cost of the ending inventory using periodic and perpetual inventory methods.
11. Calculate the annual depreciation, accumulated depreciation, and book value for a fixed asset using three depreciation methods.

Internet Requirement: This is a 100% internet course. IT IS NOT an independent study course. Your participation is required each and every week. Further, students are required to have an active e-mail address in order to communicate with the professor. If you do not have access to a computer at home, there are computer labs on campus, at the campus library, at the public libraries, and in the distance learning centers. All students will be assigned a college email account and you **MUST** remember to check it at least twice weekly. I frequently send out emails to remind you what's happening on campus and in our class.

Internet/Technology use policy:

As a student at Florida Gateway College, you will be given access to wireless internet. Wireless Internet privileges are to be used for academic purposes only while in the classroom setting. Throughout this course, you will be asked to use technology, as well as the internet.

Accessing Canvas: Go to www.fgc.edu (Links to an external site.)Links to an external site. and click on Canvas in the right-hand column.

Attendance requirements for this class: This is a 100% internet class but you must post discussion answers and replies each week (along with other assignments). Your attendance is

required each week for this class. Weekly discussions are similar to being in a lecture class and provide interaction with the class which are important for your learning. The difference is you are able to complete each week in the comfort of your own home and at your own time convenience.

Something to make note of: Add drop ends August 23rd. If you have not participated in the first week discussion and introduction, you will be dropped from the course. This is the same thing as not showing up the first week of class. Each semester, several students do not begin the course until the end of the second week only to find they have been dropped. Remember, this is a regimented, weekly course, not an independent study course. Exceptions made only for those that add the class late.

How this class is designed:

This textbook is divided into 4 sections. Each section will include several chapters.

Section 1: Chapter 1-4

Section 2: Chapters 5 - 8

Section 3: Chapters 9 - 12

Section 4: Chapters 13, 14, and 15

Exams: There will be an exam at the end of each section/module. Expect 25 - 50 multiple choice questions. This course also requires the use of: **myaccountinglab.com**

Schedule: Make sure you read the announcement each week just in case something changes from the schedule. It is listed each week, such as "Week?".

Week 1: Read chapter 1, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 2: Read chapter 2, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 3: Read chapter 3, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 4: Read chapter 4, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com, and **complete exam 1 online.**

Week 5: Read chapter 5, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 6: Read chapter 6, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 7: Read chapter 7, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 8: Read chapter 8, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com, **complete exam 2 online.**

Week 9: Read chapter 9, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 10: Read chapter 10, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 11: Read chapter 10, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 12: Read chapter 12: view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com. **Complete exam 3 online.**

Week 13: Read chapter 13, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 14: Read chapter 14, view the power point, take notes, answer discussion questions by Thursday, 11:59PM, reply to 2 classmates by Sunday, 11:59PM, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com.

Week 15: Read chapter 15, view the power point, take notes, submit case study by Sunday, 11:59PM, complete and submit assignments in myaccountinglab.com and **complete exam 4 online in Canvas.**

Week 16: Final Exam

Grading Point System Grading Scale

90 – 100	A
87 – 89	B+
80 – 86	B
77 – 79	C+
70 – 76	C
67 – 69	D+
60 – 66	D
59 & below	F

Grading Criteria:

Exams	40%
Discussions	10%
Assignments	20%
Case studies	10%
Final Exam	20%

Your Instructor: Cecelia Larramore

MBA with a specialization in Accounting, Saint Leo University

B.A., Business Administration with a specialization in Management, Saint Leo University

A.A. Lake City Community College

Small business owner (currently own CC's Flower Villa)

Worked in management and business for more than 35 years.

Contact: If you have questions about the class, you can ask questions via email or post your question in Canvas. One of your classmates may have the same question. I will get back to you as soon as possible. You may also text me as my cell phone number is listed above.

E-mailing or contacting the professor: CLEARLY identify yourself, such as Colleen Davis, ACG 2021 0I1 or Colleen Davis Intro to Financial Accounting Internet, and your topic. I will get back to you as quickly as I can. I have a lot of classes so please identify who you are and which class.

Other Important Dates:

August 19-23	Add/Drop
September 2	Labor Day Holiday
October 1	Spring International application due
October 18	Deadline for Fall Commencement Ceremony
October 28- January 3	Spring Registration
November 6	Last day for course withdrawal
November 11	Veterans Day Holiday
November 27-29	Thanksgiving Holidays
December 9	Semester officially ends
December 13	Fall Commencement Ceremony
Winter Break	

The Student Success Center (SSC)

The Student Success Center is located in Building 059. SSC offers a variety of resources for students and faculty. The Success Center has over 60 computers with internet and limited free printing for students. Copies of reference books, textbooks, access to course specific software, and access to tutors for all levels of math and writing are available in the Success Center. Students may submit academic papers to be reviewed by an in-house tutor by emailing to college.success@fgc.edu. Tutoring for other subjects such as Chemistry, Accounting, Anatomy and Physiology, Physics, Spanish, and Public Speaking is available. Please stop by Building 059 for the current tutor schedule. The center also provides space for students to study in subject specific Learning Groups, which provide opportunities for students to work with a Tutor on particular competencies and to focus on strengthening their foundational skills. Proctored tests are available in the SSC by instructor approval only. SSC offers a PERT preparation Boot Camp for students to strengthen their

skills with a personalized study plan. If you have any questions please call (386)754-4479 or 754-4413, or email sandi.tomlinson@fgc.edu.

SSC also provides 24 hour online tutor services through Tutor.com. This service is accessed directly through students' Canvas courses. Online tutoring is limited to five hours per student per semester. If additional online tutoring time is needed, you must contact Robert Dawson in the Student Success Center by email: robert.dawsonjr@fgc.edu. Extensions will be granted on a case-by-case review of online tutoring sessions.

The TRiO program is also housed in the Student Success Center offering coaching to enhance, navigate, and simplify the college experience. Qualified students may participate in workshops, travel, individualized tutoring sessions and other educational experiences.

The SSC is open during the following hours:

- Monday – Thursday 8 am to 6 pm (All year)
- Friday 9 am to 4:30 pm (Fall/Spring)
- Saturday 10 am to 2 pm (Fall/Spring)

If you have any questions, you may contact the center by phone at (386)754-4437, 754-4305, or 754-4307, or by email at robert.dawsonjr@fgc.edu

GradesFirst

The Student Success Center, located in Bldg. 59, offers early alert to the entire campus through GradesFirst/EAB. Twice during the semester we provide instructors with the opportunity to ALERT students of their course progress. This is done through the FGC Wolves email account. Students may receive an email stating their success may be at risk in a specific course. If you receive this email, DO NOT PANIC. Please contact your instructor directly, your Academic Advisor, and the Student Success Center. Your instructor's information is provided in the email.

Please do not allow yourself to struggle. We are here to help you achieve success. The mission of the Student Success Center is to help encourage and promote your educational journey here at FGC and beyond.

Resource Information

If you think you might benefit from the guidance of a professional counselor for any school, work, or life issue, take advantage of the **free, confidential resources of BayCare Behavioral Health**. If you would like to speak to a Counselor over the phone, please call **(800) 878-5470**. It is a safe and secure way to get short-term counseling (up to 3 sessions) on issues including: managing stress/ school, work or life issues/ relationship issues/ family concerns/ anxiety, depression/ grief, trauma, loss/ self-esteem/ substance abuse. **Counseling sessions are completely confidential**. If you are in the need of additional resources please contact the Director of Student Life, Building 7.

Academic Appeal; Grievances; General Complaint

If a student wishes to file an academic appeal, grievance, or general complaint, please visit the college's website (www.fgc.edu) for more information. Under Student Resources and Student Complaints/Appeals, information regarding policy, procedure, and forms related to these topics is provided.

College Course Withdrawal and Drop Process

Students who register for classes are responsible for all fees associated with those classes. Students who decide not to attend or wish to withdraw from a class are responsible for dropping or withdrawing from class by the appropriate published date (see [Academic Calendar](#)). Students, who have not been identified by their instructor as never attending, will not be automatically dropped or withdrawn. Any student not dropped or withdrawn by the published dates will remain officially registered, liable for all fees, and assigned an earned grade at the end of the semester.

A course may be dropped only during the published add/drop period. The student may drop the course online through MyFGC or by submitting a form through the office of Enrollment Services. Dual Enrollment students should follow the established dual enrollment drop process.

To withdraw from a course, the student must complete the following before the published withdrawal deadline:

1. Complete the Withdrawal form and submit it to your instructor. The instructor should sign the form and fill in the last date of attendance.
2. The student must then meet with an academic advisor, who will sign the form. (Advising Services, Building 014).
3. Submit the form to the Director of Financial Aid or one of the Director's designees for signature.
4. Take the signed Withdrawal form to the Office of Enrollment Services for processing before the deadline for withdrawal.

A student will be permitted a maximum of two (2) withdrawals per course. Upon the third attempt, the student will not be permitted to withdraw and will receive a grade for the course. Students, who take courses off campus or have extenuating circumstances that prevent submission of Withdrawal form in person, must:

1. Obtain the instructor's authorization and last date of attendance via email
2. Email the advisor a statement requesting a withdrawal from the course and include the instructor's email with the last date of attendance.
3. The advisor will complete a withdrawal form, attach the emails from the student and instructor in lieu of signatures and forward the form to Financial Aid.
4. A Financial Aid representative will complete and sign the form and forward the form to Enrollment Services to be processed.

It is the student's responsibility to ensure that the required documents are submitted to the advisor prior to the designated withdrawal deadline and to understand all financial and academic implications of the withdrawal. Absence from class or merely notifying the professor does not constitute withdrawal. A student who stops attending class without withdrawing will receive a grade from his/her instructor.

Academic Honesty

Cheating, plagiarism, bribery, misrepresentation, and fabrication are not permitted and will be dealt with severely. Students should make themselves aware of the student code of conduct found in the Student Handbook.

Equity and Diversity

Florida Gateway College does not discriminate in education or employment related decisions on the basis of race, color, ethnicity, national origin, gender, religion, disability, age, marital status, genetic information, sexual orientation, pregnancy, or any other legally protected status in accordance with the law. The equity officer is Sharon Best, executive director of human resources, 149 SE College Place, Lake City, FL 32025, and may be reached at (386) 754-4313.

Disability Statement

The Office of Accessibility Services (OAS) is a resource for both students with disabilities as well as faculty. Students with disabilities in need of academic accommodations must first be registered with the Accessibility Services Office to verify the disability, establish eligibility, and determine reasonable academic accommodations.

After registering with the OAS, students must request their academic accommodation letters be sent each semester to their instructors. Upon receipt of the letter, the instructor will be available during office hours or via email to discuss the accommodations a student will need during the course.

Students with disabilities who are not registered with the OAS or faculty who may have questions or concerns regarding an accommodation, please contact the office at the following:

In person: Building 14, Room 102
Phone: (386) 754-4393
Email: disability.services@fgc.edu

FERPA Statement

The Family Educational Rights and Privacy Act (FERPA) provides certain privacy rights to students related to educational records. This information can be found in the College Catalog, at the Office of Enrollment Services in Building 015 or on the College Web site.

SACSCOC Statement

Florida Gateway College is accredited by the Southern Association of Colleges and School Commission on Colleges to award the baccalaureate and associate degrees. Contact the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097, or call 404-679-4500 for questions about the accreditation of Florida Gateway College.