**Course Syllabus**

**Accounting 205**

**Fall 2022**

**Instructor:** Christy Lynch, CPA, CFE, MSA **Course Section:** 102 Face to Face

**Office**: City Park Bldg. 1, Suite 113W, Rm 142 **Meeting time:** 1-3pm TTh

**E-mail**: clynch@dcc.edu (Preferred) **Meeting Place:** Room 308E

**Office Phone**: 504.671.3106 **Credit Hours**: 3 Credit Hours

**Office Hours:** MWF 12:15-2:15/TTh 2-4

**Course Description:** An introduction to the accounting model and financial statement preparation with emphasis on the concepts and terminology needed to understand a typical corporate report. Topics include current and long-term assets current and long-term liabilities, stockholders’ equity, revenues and expenses. Students wishing a foundational course are encouraged to take a lower-level Accounting course before attempting this course. (NOTE: Credit will not be given for this course and ACCT 201 or 202)

This is a very fast-paced and demanding class. It will take significant time and focus.

**Course Goal**: Financial Accounting provides an overview of the concepts, terminology and procedures associated with creating financial reports for a business.

**Course Objectives:** By the end of this course the student should be able to:

* Prepare basic financial statements for a business
* Record business transactions using double-entry bookkeeping and accrual basis accounting principles.
* Analyze and report sales and purchases of merchandise
* Analyze financial statements
* Assign costs for inventory, assets and liabilities
* Record transactions involving owner’s equity, stock, and dividends.

**Contacting your professor**: Contact me via e-mail which is forwarded to my phone. I can rarely be reached by phone. When you email me, identify yourself by class and section so I can easily find you. **This is Acct 201-101**

**Office Hours:** It is always best to make an appointment, so the time is dedicated to you. If you will, let me know specifically what you need help with so that I can prepare some guidance for you in advance. Use the Zoom link in Canvas to join my office hours.

**Getting Started:**

Review the attached course schedule.

**Tech Support**

**Connect Tech Support**: 1-800-331-5094 Toll free number

**Canvas Tech Support:** (844) 408-6456.They are good and hold times are short.

**LoLA and E-mail:** (844) 465-2827 toll free, 24hrs, 7 days a week

**Required tools:**

**Calculator:** A simple calculator is required for exams. You may not use a smart phone as a calculator during exams.

**Textbook: College Accounting 16th Edition, by John Price. (McGraw Hill 2020) with Connect access**: All of your graded assignments are there including homework, quizzes, tests, etc.

[**This is the link**](https://connect.mheducation.com/class/c-lynch-acct-205-102-tth-1-3pm-fall-2022), and there is also a link in Canvas. (Through Course Complete, you have access to the ebook and Connect).

**Registering for Connect –** [**Use this link,**](https://connect.mheducation.com/class/c-lynch-acct-205-102-tth-1-3pm-fall-2022)

* If you already have a Connect account, enter your password and access code.
* If you are new Connect, you will be prompted to create a new account, password, and agree to the terms and conditions. Be sure to use the name on your Delgado registration to receive credit for your work.
* If you opt-ed out of Course Complete, you can now purchase the ebook/Connect access or sign up for a two-week courtesy access.
	+ If you sign up for two-week courtesy access, please be sure to monitor the dates. You will lose your ability to work on assignments and obtain points until you have purchased. An important business skill is to stay on top of due dates.
* **Connect tech support 1-800-331-5094**

**Delgado Course Complete –** **Questions or Problems** – Please contact the bookstore (504) 671-5426. You can email the bookstore team at SM279@BNCOLLEGE.COM or Delgado Bookstore Manager, Devin Whipp: sm279@bncollege.com

**Student Computer Labs:** If your computer has problems, please do not get behind on your schoolwork. Free open computer labs are available on campus. Campus computers are loaded with software to help you complete your assignments. Locations:

* City Park **–** An open student computer lab islocated in Bldg. 6, Room 105. Contact: 671-5541 or email itspd@dcc.edu for hours and information.
* West Bank – The Learning resource Center is located in Building 1, Room 107.
* Link to the current schedules - https://www.dcc.edu/academics/delgado-online/open-computer-lab.aspx

**Graded Assignments Schedule:** Your Connect due dates are indicated on the schedule. Pre-Lecture Assignments are due by class time and other assignments are generally due by Sunday night at midnight. Assignments are due on the due date, and there are no extensions available. (This is a skill all businesses require).

**Tests:**

* **A simple calculator** is required for exams. You may not use a smart phone as a calculator during exams.
* **Closed book tests are proctored through Connect using Proctorio**
	+ You will be video monitored during your tests through Proctorio. Be sure to have a working webcam and a microphone. Consider borrowing one if necessary.
	+ The system does not work with a cell phone or tablet.
	+ [Use this link to access Proctorio instructions](https://numberknowledge.com/wp-content/uploads/2021/02/Proctorio-Quick-Tips-for-Students-Generic.pdf) Be sure to review before your first test to make sure there are no glitches
	+ Tests should be completed during testing weeks. There are no extensions.
	+ There is only one attempt allowed for an exam.

**Point-Based Grading Scale**



**Extra Points:** Most extra credit opportunities are in Connect; others are to be emailed to me. There are no other extra credit opportunities available.

**Syllabus Disclaimer** - This syllabus is subject to change at the discretion of the instructor. Changes will be handed out in written form as an addendum to the syllabus and will be posted in Canvas as well as emailed. The course goals, objectives and student competencies do not change.



**ACCOUNTING TUTORING   FALL 2022**

CITY PARK City Park Building 1, Room 113W-101 (Walk-in Lab – no appointment needed)

Dominique Joseph jdomin@dcc.edu

Monday                    8:00 a.m. – 4:00 p.m.

Tuesday                    8:00 a.m. – 4:00 p.m.

Wednesday              8:00 a.m. – 4:00 p.m.

Thursday                 5:00 p.m. – 6:00 p.m.

WESTBANK Westbank Building 1, Room 128 (Walk-in Lab – no appointment needed)

Ron Ballay    rballa@dcc.edu

 Monday             10:00 a.m. - 2:00 p.m.

Tuesday             10:00 a.m. - 2:00 p.m.

Thursday           10:00 a.m. - 2:00 p.m.

Friday                 10:00 a.m. - 2:00 p.m.

Virtual and by Appointment Tutoring – Please email for Zoom Link

Ron Ballay rballa@dcc.edu

 Monday             4:00 p.m. - 7:30 p.m.

Tuesday             4:00 p.m.  -  7:00 p.m.

Thursday           4:00 p.m. - 7:00 p.m.

Friday                 4:00 p.m. - 7:00 p.m.

**Business and Technology Division Contact Information**

|  |  |  |
| --- | --- | --- |
|  Locations | **City Park** | **West Bank** |
|  | Building 1 Room 113W | Building 1 Room 110 |
| Admin. Assistants  | Suzette Rankins  |  |
| Phones 504-671-6100 504-762-3106  |
|  | sranki@dcc.edu  |  |
|  Dean | Peter Cho | plcho@dcc.edu |
| Interim Assistant Dean  | Emmett Davis |  edavis@dcc.edu |
| Department Chair |  John Arbour |  jarbou@dcc.edu |
| Assist. Dept. Chairs | Anne Rileyariley@dcc.edu | Alphonso Perezaperez@dcc.edu |
| Financial Aid Advisor | Virginia Miles | vmiles@dcc.edu |

**If you have any problems with the course or faculty** –first address the problem directly with that faculty member. If you cannot resolve the problem with the faculty member involved, then bring the problem to department leaders.

**Student Success Center Advisors:**

**City Park Advisors**– Tomeka Black - tblack@dcc.edu,

 Benny Montalbano – bmonta@dcc.edu

**West Bank Adviser** - Kimberly Benberry-Jones Email: kbenbe@dcc.edu

Phone: (504) 762-3239 Location: West Bank Campus, LaRocca Hall, Room: 159.

**Special Academic Advising for Fully Online Students**: Stephanie Davis, Advisor

* Phone: (504) 671-5541 Email: dccdlit@dcc.edu
* Location: Distance Learning Office, City Park, Bldg. 7, Rm. 137

**Academic Advising information Appointments**

* Click here to set up an appointment for advising at the either campus

 <http://www.dcc.edu/academics/business-technology/default.aspx>

**For over-ride requests and help with registration errors** Copy and paste this URL to your browser

* Click here for help with registration errors and over-rides,

<http://www.dcc.edu/academics/business-technology/registration-override-request.aspx>

**College & Classroom Policies**

**Absences and DROP/ADDS**:

* All students must complete an assignment come to class by the Census Day - 14th day (7th Day in Summer). Instructors are required to drop students from classes who do not come to class or complete assignments by the Census Date.
* Instructors can no longer drop or withdraw students for non-attendance after the census date.
* It is a student’s responsibility to drop/withdraw from class by the published drop/withdraw date. If you have stopped participating in a class, please “drop” the class yourself on Lola or you will get an “FN” for the class, and that can affect financial aid.

**‘FN’ as Midterm Grade** - At midterm, all instructors are required to assign an FN grade to each student for whom the instructor identifies as not meeting the requirements for sufficient participation at midterm to be successful in the course. The FN does not mean an earned failure grade; the FN means the instructor is unable to determine an earned grade.

No date is included with the FN grade; the midterm date serves as the date of last attendance.

* If a student receives FNs in ALL enrolled classes at midterm, the student will be unofficially withdrawn from the College by the College Registrar. Students who are unofficially withdrawn from the College due to
* ALL FNs at midterm may request reinstatement through the Reinstatement Procedures as outlined in the current College Catalog.
* If a student does NOT receive ALL FNs at midterm, he or she remains enrolled in the classes (not dropped), but each FN received designates the student as no longer actively participating in the class. A student with an FN in a class at midterm (not dropped) may return to the class; **however, the instructor is not required to provide makeup provisions for missed coursework.**

**‘FN’ as Final Grade -** At final grading, instructors may choose to issue an FN as a final grade to a student for whom the instructor identifies as:

- not meeting the requirements for sufficient participation since midterm to be successful in the course,

 - and the teacher is unable to assign an earned grade.

* With the FN final grade, the instructor must include the date of the last academic activity in which the student participated. For example, if the last work was turned in at midterm, the faculty member would list the midterm date.

**Incomplete Contracts** (“I Contracts”) - To be eligible, a student must have completed all the assignments and exams during the semester except the final exam or final project. An incomplete contract can be awarded only in cases where a documented emergency has prevented a student from taking the final exam or turning in the final project. In the contract, the student makes a plan to make up the final exam or final project only.

**Academic Dishonesty: Cheating Policy:** Academic dishonesty is a violation of the Student Judicial Code and academic policy and is therefore subject to sanction according to the Student Judicial Code.

**Penalty for cheating on exams** – All exams are closed book. If a student is observed referring to any textbooks, notes, open windows, smart phones, or other information, the student will receive a **zero** for that exam.

The faculty member will discuss the matter with the student within one week (five business days) of the incident. Following discussion, the student will be informed in writing or via Delgado email within two (2) business days that the penalty that has been levied so that documentation will be available if needed at a later date.

**Referral to Office of Student Life and Division Dean** – In a case of academic dishonesty, a written report will be filed with the Division Dean and the Office of Student Life within one week (five business days) of meeting with the student. The student will be informed in writing or via Delgado email that such a complaint has been filed.

* Either the Division Dean, in a Resolution Conference, or the Director of Student Life or designee will investigate the matter and determine the appropriate penalty and/or disciplinary action.
* In a Resolution conference with the faculty member, student, and Division Dean, the Dean may determine, if it is in the best interest of all parties, to proceed to a hearing with the College Judicial Committee.

**Academic integrity** is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated; academic plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. This includes downloading work from the internet and turning in as original work.

**Application for Graduation:** (Certificate, Degree) must apply for graduation by the date given in the college academic calendar. Students should see the Division Counselor **at least** one semester prior to expected graduation date to verify eligibility.

**College Mission Statement:** Delgado Community College provides a learning centered environment in which to prepare students from diverse backgrounds to attain their educational, career, and personal goals, to think critically, to demonstrate leadership and to be productive and responsible citizens.

**Student Fee Statement:** In addition to tuition, students will be required to pay some specific fees. To better understand what specific fees apply, you should review the current college catalog (on-line) – section Financial Information. Students who elect to pay all remaining or outstanding tuition and fees on a payment plan are responsible for paying the remaining fees on the dates specified. Failure to pay by the specified date will result in the student being withdrawn from all classes, not receiving a final grade, or not being eligible to enroll at Delgado Community College at any future date, until all fees are paid.

**Equal Opportunity** - Delgado Community College assures equal opportunity for all qualified persons without regard to race, religion, sex, national origin, age, disability, marital status or veteran’s status in the admission to, participation in, or employment in the programs and activities of the college.

**Disability Statement** - It is the general policy of Delgado Community College to provide an equal opportunity for academic success to all students. Reasonable accommodations for a student with a disability will be made provided the student has self-identified with the Office of Disability Services and has provided the required documentation. Instructors will appropriately modify their methods of instruction, course and examination requirements, and general procedures to accommodate the special needs of the student provided the academic integrity of the course or examination is not violated and the accommodation does not jeopardize the health and welfare of all students. Accommodations will not be made without the letter of accommodation from the Office of Disability Services.

City Park Campus, Charity School of Nursing, and Sidney Collier Site students may contact the Office of Disability Services at (504) 671-5161 or Joseph Williams-- jwilli6@dcc.edu. The office is located on the City Park Campus in Building 2, Room 102-W.

West Bank Campus, Jefferson Site, and River City Site students may contact the Office of Disability Services at (504) 762-3191 or Ashley James--ajames@dcc.edu. The office is located on the West Bank Campus in the Student Life Center, Room 102-C.

**Title IX Statement** - Delgado Community College is committed to creating and maintaining an environment in which sexual violence against men and women is not tolerated. Intervening in such instances helps to foster a safe environment for all, while sending a message that his kind of behavior will not be tolerated and is unacceptable in our community. As part of its commitment to providing an educational environment free from discrimination, Delgado Community College complies with Title IX of the Education Amendments, which prohibits discrimination and harassment based upon sex in an institution’s education programs and activities. Title IX prohibits sexual harassment, including sexual violence, of students at Delgado Community College sponsored activities and programs whether occurring on-campus or off-campus.

Contact Information: Tracy Smothers, Title IX Coordinator. Email: tsmoth@dcc.edu

**Microsoft Office** - **Delgado Provides it for FREE to students.**

* You will need Microsoft Office for most classes. It contains Microsoft Word, Excel, PowerPoint, and other programs. Delgado offers free full downloads of Microsoft Office to all students. They are in your Delgado email.
* To get to the downloads: Log into your Delgado email. Click on your initials in the top right corner. Your name and email address should come up above a drop arrow. Click on “MyAccount.” Then click on “Install Office” in the “Office Apps and Devices” area. You can install Office on up to 5 PCs or Macs, 5 tablets, and 5 smartphones.