

VALENCIA COLLEGE-WEST CAMPUS
ACG2021C-PRINCIPLES OF FINANCIAL ACCOUNTING
TENTATIVE SPRING 2024 (ONLINE)-Full-Term

CREDIT HOURS= 3 HOURS

PROFESSOR: Nelly Cintron-Lorenzo, MBA

Office Number: Room 7-151

Office Hours: Virtual office hours will be Mondays to Thursdays 1:00 PM-3:00 PM and on Fridays 11:00 AM to 1:00 PM. If you have an emergency or need to set up a Zoom meeting appointment, please do not hesitate to contact me at (407) 582-1483 or by E-mail through Canvas, preferably.

Appointments are highly recommended.

E-mail: Ncintron@valenciacollege.edu or Canvas e-mail, preferably

CATALOG DESCRIPTION:

Accounting concepts, principles, procedures and underlying theories applicable to the nature of accounting. Accounting for corporations including financial statements, accounting cycle, current assets, plant and equipment, other long-term assets, current liabilities, long-term debt, and stockholders' equity.

- **Prerequisite:** Minimum grade of C in MAC 1105 or APA 1111C or MTB 1103.

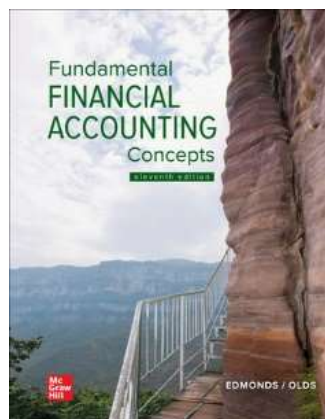
METHOD OF INSTRUCTION: This is an online course. All of the learning activities and assignments are required to be completed using computer software and Canvas. This course consists of reading, discussions, review practice quizzes, submission of homework and tests. Most of the assignments must be submitted no later than the DUE date.

INSTRUCTOR ASSISTANCE: Any questions may be asked via phone (e.g. Office), Canvas email or office hour visits.

COMPETENCIES: This course will develop interaction with and among the students, with an emphasis on teaching the students to learn and study effectively on her/his own. Active learning with students groups and computer applications integrating accounting procedures are used. This course will demonstrate the four Valencia's Student Core Competencies: **Think, Value, Communicate, and Act**. For more details, please refer to <http://valenciacollege.edu/competencies/>

REQUIRED MATERIALS:

For this course, you will need both **the textbook** (e.g. eBook or hardcopy) **and** the **McGraw-Hill CONNECT Access Code**.



- **Textbook:** Fundamental Financial Accounting Concepts, by Edmonds, McNair, Milam and Olds, 11th Edition. The custom designed edition of this text is packaged at the West Campus bookstore or online at <https://www.valenciabookstores.com/> and is sold at a substantial discount over the original hardcover textbook.

For this course, you will need to purchase access code to the McGraw-Hill CONNECT System. This is an online System where you can access both the full, interactive E-Textbook for the course AND all your required assignments.

The full name of the E-Textbook (included within CONNECT) is Fundamental Financial Accounting Concepts, by Edmonds, McNair, Milam and Olds, 11th Edition.

The West Campus bookstore offers two options for this course:

- **ONE SEMESTER OPTION:** If you only have to take Principles of Financial Accounting (ACG 2021C) and are NOT planning on returning for Principles of Managerial Accounting (ACG 2071C) here at the Valencia West campus, choose this option in the bookstore. It will include one access code card that you can use to sign up and access the System. **ISBN: 9781266052811**
- **TWO-SEMESTER OPTION:** If you are thinking or planning on coming back for Managerial Accounting (ACG 2071C) next semester here on the West campus, you can **SAVE MONEY!** Just opt for the Two Semester code bundle for this class in the bookstore. This package will include two access code cards that will give you access for both this course and Managerial Accounting **FOR A DISCOUNTED COST!!!!** **ISBN: 9781266053177**

Here some important notes to keep in mind when choosing this option:

- You MUST take both this **course** Principles of Financial Accounting (ACG2021C) and Managerial Accounting (*ACG2071C*) in consecutive semesters. If you drop, fail, don't complete the course or change your mind, the CONNECT access will may not extend beyond two consecutive semesters. The bookstore will not be offering refunds for such cases.
- You MUST take both courses here on the West Campus (on-campus, online or hybrid) to take advantage of this discount. This discounted bundle does NOT extend to other Valencia campuses.

FREE TRIAL: As you are making your decision, you can sign up for a free trial version of the CONNECT System, which will last for a few weeks while you are getting up and running in the course. Just be sure to convert this free trial version at the end of the trial period or your work to date may be lost. Also, in order to effectively use the online CONNECT System, you must have a reliable internet access connection. If you do not have a reliable connection, then you should plan to use the computer labs on campus designed for student use.

PRINTED TEXTBOOK OPTION: If you desire to have also a printed edition of the text, the bookstore will not be selling any printed editions of the text. Instead, you can order this directly from McGraw-Hill after you have access to the CONNECT System. There will be a link within the CONNECT System on your main course page to order a printed edition if you so desire.

RECOMMENDED MATERIALS: Other necessary materials include:

- **Financial/business calculator** (e.g. TI83, HP10b, or **TI BA 35 Solar, TI-30X II Solar**), preferably one that will do financial calculations.
- **Pencils**
- **Notebook**
- **Access textbook Internet Address:**
http://highered.mheducation.com/sites/0078025907/information_center_view0/index.html for many helpful studies tool available for your learning enrichment.

LEARNING OUTCOMES:

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

1. Analyze business transactions using the accounting equation.

2. Record asset, liability, equity, revenue and expense transactions into a company’s accounting system.
3. Prepare the four financial statements in accordance with current accounting standards.
4. Complete all the steps in the accounting cycle.
5. Calculate the value of inventory using all four methodologies.
6. Analyze a company’s financial data in order to facilitate economic decision-making.
7. Explain the importance of Ethics in the Accounting Industry.

GRADING COMPOSITION:

Your grade will be determined by a POINT SYSTEM. The POINTS you earn on THREE exams, quizzes, individual and/or group assignments, class participation, attendance and any additional project or cases assigned will be totaled and then divided by the total number of points possible in a grading period. The result will be a percentage grade semester. **Details on these assignments will be given in class.** Each exam will cover information given in the discussions, lectures, and active learning sessions. Final letter grades are assigned using the following **scale** based on total possible points.

Your final grade will be determined by a POINT SYSTEM as follows (total 1,554 maximum points) and the **final letter grades** are assigned using the following **scale** based on **1,554 possible points**.

Grading	Points	Scale (based on 1,554 points)	Percentage	Grade
Syllabus/Orientation Quiz	4	1,391 – 1,554 points	90% – 100%	A
Discussions (2)	20	1,236 – 1,390 points	80% – 89%	B
Practice Tests (40 points each, 3)	120	1,081 – 1,235 points	70% – 79%	C
Exams (250 points each, 3)	750	925 – 1,080 points	60% – 69%	D
Homework Assignments (Mandatory) (20 points each, 12)	240	Below 924 points	Below 60%	F
Individual Quizzes (30 points each, 12)	360			
Learn Smart Assignments (Mandatory) (5 points each, 12)	60			
Total points	*1,554			
Reading Review Quizzes (Extra-credit)				

This scale includes adjustments made for the subjective nature of grading; rounding will be if .5 or > .5 next number; the cut-off is rigid. **For example**, if we have 600 total points, 537 points represent 90% A and 536 points is an 89% B.

*** Extra Credit:** *I strongly suggest you do not miss out any opportunities to earn points. Every point counts!*

EVALUATION:

You will get the grade you earn in this course. An “A” means excellent and a “C” is average. If you turn in average work you can expect an average grade. I do not give away grades. **You should plan spending about six to eight hours per week on the reading, assignments and discussions, even though how you break up that time is completely up to you.**

NAVIGATIONAL AIDS:

- Go directly to VALENCIA web page at <http://valenciacollege.edu/>, where there is a “**LOGIN**” menu and click on “**Valencia Online (Canvas)**”. Your Canvas username and login password are the same as your Atlas information.
- Under “**Dashboard**” click on “**Principles of Financial Accounting-ACG 2021C**” and you will be brought to the

course home page.

- On the left side of the screen you will see either icons or a menu. If you see icons, click on || (Expand Menu) to show the menu options. Click on the || (Minimize Menu) if you want to return to icons only.
- **Canvas course email** is my **preferred method of contact**.
 - If you are new to course email, you will want to view the tutorials on the course Communication Tools available through a special free course called [Valencia 101](#).
- You may contact me if you need any course-related help or for **technical support with Canvas system**, contact **Help desk at (407) 582-5600** or e-mail OITServiceDesk@valenciacollege.edu
- If you have questions, you may also choose to post them in the "ask your instructor" thread for my response, or solicit a peer's advice by posting a question or comment within the "cybercafé".
- To go to the COURSE LEARNING UNITS CONTENT and activity, click on "LEARNING MODULES" under COURSE TOOLS (left menu).

GUIDELINES FOR ONLINE PARTICIPATION:

- You are expected to log on a minimum of four times per week (at any time during the week) and are expected to post a substantive contribution to the discussion *with your thoughts and any questions on the material covered in each unit* every week.
- **Your participation in the discussion forum will count towards your participation grade (10 points worth each topic).**
- Although I strongly suggest that all issues, questions, and problems be dealt with online, please do not hesitate to contact me by e-mail or at my office regarding these issues at any time and I will be happy to assist you.
- Use good "[netiquette](#)," such as:
 - a. Check the discussion frequently and respond appropriately and on subject.
 - b. Focus on one subject per message and use pertinent subject titles.
 - c. Capitalize words only to highlight a point or for titles—capitalizing otherwise is generally viewed as SHOUTING!
 - d. Be professional and careful with your online interaction.
 - e. Cite all quotes, references, and sources.
 - f. When posting a long message, it is generally considered courteous to warn readers at the beginning of the message that it is a lengthy post.
 - g. It is considered extremely rude to forward someone else's messages without their permission, so always ask first.
 - h. It is fine to use humor, but use it carefully. The absence of face-to-face cues can cause humor to be misinterpreted as criticism or flaming (angry, antagonistic criticism). Feel free to use emoticons such as :) or ;) to let others know that you are being humorous.

I hope we will be able to share our thoughts and experiences with one another in the form of an active and stimulating discussion!

COMMITMENT:

To be successful in accounting, the average student spends about 6-8 hours per week outside of class studying. Accounting is learned by understanding the concepts involved and applying those concepts in practice problems. Thus to master this course, you need to

- **Read** the material
- **Participate actively** in the discussion forum of the course material
- **Complete** the assigned homework

COURSE POLICIES AND PROCEDURES

1. The student will benefit from learning accounting concepts by applying **Internet-based skills** to this course using **Canvas and Connect System**.

2. **COURSE SCHEDULE:**

It is crucial to review the CALENDAR available in Canvas to plan ahead and manage effectively your time. There is a detailed course schedule—Tentative Calendar—available in Canvas under Modules at the Orientation folder.

3. **PRACTICE PROBLEMS-HOMEWORK ASSIGNMENTS POLICY:**

- a. You have UNLIMITED ATTEMPTS to complete the questions in the assignment at the end of each chapter using the *Connect System*.
- b. Assignments must be submitted via **McGraw-Hills Connect System** no later than the DUE date. **Assignments will not be accepted late.**

4. **ONLINE LEARNING CENTER:**

- a. You can also access the tutorials; practice multiple choices, PowerPoint presentations and other useful learning tools by clicking on the website provided in Canvas under Modules for every chapter.

5. **EXAM POLICY:**

- a. The exams of this course enabled by the *CONNECT SYSTEM* will be timed (approximately 2 hours, except the final exam) and will *only* allow ONE-ATTEMPT. Once you enter the exam, you must complete it because you will *only* allow to ONE-ENTRY.
- b. **PROCTORED FINAL EXAM (depending on the status of the Coronavirus Crisis at that moment):** The **final exam** must be taken with a proctor at any time in any Valencia’s Testing Center **from Monday, April 15 at 8:30 AM to Monday, April 22 at 8:30 PM** during their business hours. If you live or travel outside of Central Florida area, then you must arrange to have your exam at an approved proctoring testing center. All information about the testing center must be provided to the professor for approval **at least TWO weeks prior to your exam**. For more details of our college policies and testing centers information, please refer to the following websites: <https://catalog.valenciacollege.edu/distancelearning/> and <https://valenciacollege.edu/students/testing/>
- c. If you decide to take your final exam at any other non-Valencia’s testing center facility, then you are responsible to locate a testing facility at a nearby college or university and pay for any proctoring fee. In addition, you **MUST** provide the following information to your professor at least THREE weeks prior the final exam.
 - i. Testing center name & location at a nearby college or university
 - ii. Contact person name, email address and telephone number in the testing center
- d. Please, refer to <https://valenciacollege.edu/students/testing/> for more details about business hours, locations & telephone numbers of Valencia testing centers.
- e. Please, remember ...
 - i. To bring your student ID because each testing center has his or her own policy regarding adequate identification to test taking. For that reason, please make sure to double check with the center you plan to test with before your exam.
 - ii. The due date of your final exam (e.g. Dec.05, 2022 at 8:30 PM).
 - iii. Your course name (e.g. ACG2021C Financial Accounting).
 - iv. Your instructor's last name (e.g. Cintron-Lorenzo).
 - v. Campus locations and business hours
- f. **“Closed-Book Policy”:** There are no-open book exams for this course. There are no exceptions for this policy.
- g. Those who cheat in any way risk an F final grade and/or expulsion from the college.

6. **EXTRA-CREDIT QUIZZES OR ASSIGNMENT POLICY:**

- a. Any **Extra-Credit quizzes** or assignments of this course enabled by Canvas are timed (maximum 15 minutes approximately). It will be only allowed ONE-ATTEMPT with 15 or 60 minutes each attempt. **Once you enter the extra-point assignment, you must complete it.**

7. **Failure to take the final exam will result in an “F” grade or zero points on the test.**

8. Students may record video or audio of class lectures for their own personal educational use. A class lecture is defined as a planned presentation by a college faculty member or instructor, during a scheduled class, delivered for the purpose of transmitting knowledge or information that is reasonably related to the pedagogical objective of the course in which the student is enrolled. *Recording class activities other than class lectures, including but not limited to class discussions, student presentations, labs, academic exercises involving student participation, and private conversations, is prohibited.* Recordings may not include the image or voice of other students in the

class, may not be used as a substitute for class participation and class attendance, and may not be published or shared without the written consent of the faculty member. Failure to adhere to these requirements may constitute a violation of the College's Student Code of Conduct.

9. As a registered student in this class, you assume the responsibility for conducting yourself in a manner that contributes positively to Valencia's learning community as described in the Student Code of Conduct. My role as an instructor is to facilitate academic discussions and promote critical thinking about sometimes challenging and uncomfortable facts and ideas. Your peers and instructor may share diverse ideas and viewpoints, or we may differ in our ideas and viewpoints, but we will always be respectful of other opinions as provided by the law and as expected in an academic environment. No lesson is intended to espouse, promote, advance, inculcate, and compel a particular feeling, perception, viewpoint, or belief in a concept. Concepts as presented are not endorsed by the instructor but are presented as part of the larger course of instruction. Should a student feel uncomfortable with how course content is presented or discussed, please contact the instructor for further conversation.

GUIDELINES FOR CONNECT HOMEWORK SYSTEM:

Below are few tips for your **Connect System**:

- In order to get registered in **CONNECT SYSTEM**, you must click on the first homework assignment available in Canvas under **CONNECT SYSTEM** forum provided in this course menu in Canvas. Then, the system will automatically take you to the screen where you can buy online the e-book with the access code and/or get registered into **CONNECT SYSTEM** using the registration access code that came with your new textbook. Then, follow the instructions provided in each screen. ***You must use your Valencia College e-mail address during your registration process into the Connect System.*** If you do *not* have a code, you can enter your credit card information and purchase access directly at the same site or you can buy it at the bookstore in Valencia College-West Campus.
- You can ***only*** do one thing at a time. You cannot view past results while you are in the process of taking an assignment. You **cannot** take TWO graded assignments at the same time.
- When trying to print an assignment use the browser's **Print Preview** and **Page Setup** options to get the best output possible. You should switch from portrait to landscape, and should extend the margins as far as possible.
- Use the "***Next***", "***Back***", "***Jump To***", and "***Save my work***" buttons periodically to save and avoid timing out. If there is no activity within 60 minutes, **CONNECT SYSTEM** will automatically log out your session.
- Click "***Quit and Save***" if you wish to work on your assignment later without grading. Remember, you can only work on **one** open, **not** graded assignment at **one** time.
- **Do not copy and paste**, this might enter illegal characters in your homework and prevent you from getting a grade.
- You will have the opportunity to take practice quizzes. **Extra-points** individual or teamwork assignments/case studies could be or not announced prior the date that is assigned.
- **For any CONNECT SYSTEM technical assistance**, please visit McGraw-Hill technical support website at <http://mhhe.com/support> to ask your questions or request assistance.

STUDENT CONDUCT:

By enrolling at Valencia College, a student assumes the responsibility for becoming familiar with and abiding by the general rules of conduct. The primary responsibility for managing the classroom environment rests with the faculty. Students who engage in any prohibited or unlawful acts that result in disruption of a class may be directed by the faculty member to leave the class. Violation of any classroom or Valencia's rules may lead to disciplinary action up to and including expulsion from Valencia. **I have zero tolerance for rude or disruptive behavior.** The first incident of rude behavior directed at me or any other student in the class may result in the students involved being dropped from the course. You will find the **Student Code of Conduct** in the current Valencia Student Handbook. <http://valenciacollege.edu/generalcounsel/policy/documents/Volume8/8-03-Student-Code-of-Conduct.pdf>

WITHDRAWAL POLICY:

Per Valencia Policy 4-07 (Academic Progress, Course Attendance and Grades, and Withdrawals), a student who withdraws from class before the withdrawal deadline of **March 15, 2024 at 11:59 PM** will receive a grade of “W.” A student is **not** permitted to withdraw after the withdrawal deadline. Students who stay in the class after this deadline are responsible to complete all work required for the course; e.g., homework, projects, tests, etc. *If you choose to stop coming to the class after the Withdrawal deadline, you will be held responsible for all work missed, including the final. Any work which is **not** completed by the appropriate deadline will receive a zero. Hence, the final grade for the course will be determined by taking into consideration the percentages obtained by work which was turned in and the zeros given to work (e.g. assignments, projects, quizzes, tests) which were **not** turned in on time or by the DUE date.* Students can still be withdrawn by the college for violations of the college’s code of conduct policies. Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of “F.” If you do not intend to complete the course, you must withdraw yourself prior to the withdrawal date. For a complete policy and procedure overview on Valencia Policy 4-07 please go to: <http://valenciacc.edu/generalcounsel/proceduredetail.cfm?RecordID=75>.

“NO SHOW” STATUS

Class attendance is required beginning with the first class meeting. For an online class, that means “logging in” as instructed whether completing a posting in the Discussion Board/and or sending an email to instructor as assigned before **January 16, 2024 at 11:59 PM (Drop/Refund deadline)**. *If you do **not** attend the first class meeting, you may be withdrawn from the class as a “no show.” If you are withdrawn as a “no show,” you will be financially responsible for the class and a “W” will appear on your transcript for the course.* For more details, please refer to the following website: <http://catalog.valenciacollege.edu/academicpoliciesprocedures/classattendance/>

“PROCTORED EXAMS”

Valencia College catalog clearly stated that the “students registered for online courses may be required to take proctored exams. For students living in the Valencia College service area, these exams may be administered by the professor on campus and/or made available at Valencia testing centers. Faculty should make exams available in any campus testing center if requested by students. In the event that a student lives outside the Valencia service area, the student may choose to test at an alternative testing location. It is the student’s responsibility to locate a testing facility at a nearby college or university. The student is also responsible for paying the proctoring institution any testing/ proctoring fees including costs for returning completed exams to the professor. The student must make testing arrangements early in the term or by the date determined by the professor.” For more details, please refer to the following website: <https://catalog.valenciacollege.edu/distancelearning/>

COMPUTER/EQUIPMENT USE POLICY:

As an online student you are entitled to use the computers in the Business, IT, and Public Services labs at Valencia College. Use of computers in the departmental lab is limited to those activities involved with preparing homework or coursework in this department. Any other use is strictly forbidden. Inappropriate use includes, but is **not** limited to: Use of computer to send E-mail or access Internet sites not specifically assigned in class; Use of computer for job, internship, homework or other activities not assigned in class; Modifying any hardware or software system configuration or setting; Activities not in accordance with the Valencia Student Code of Conduct.

Computer use is remotely monitored; any student using computers inappropriately may be subject to dismissal from the class or banishment from the lab. Subsequent offense may be sent to the campus administration for further disciplinary action.

ACADEMIC HONESTY POLICY:

All forms of academic dishonesty are prohibited at Valencia College. Academic dishonesty includes, but is not limited to, plagiarism, cheating, furnishing false information, forgery, alteration or misuse of documents, misconduct during a testing situation, and misuse of identification with intent to defraud or deceive. A first incident of academic dishonesty may result in withdrawal from the course and / or expulsion from the college. All work submitted by students should be the result of their own efforts. For more information, please refer to the following website: <http://valenciacollege.edu/generalcounsel/policy/documents/8-11-NF-NN-Academic-Dishonesty.pdf>

COMMUNICATION AND TECHNOLOGY:

Please bookmark Valencia's home page and Canvas (<http://valenciacollege.fl.us/>) and (<https://learn.valenciacollege.edu>). I will post important files such as solutions for the assignments and PowerPoint files for the lectures. Take advantage of the discussion boards when you have questions or comments outside of class.

STUDENT ASSISTANCE PROGRAM & ONLINE STUDENT SERVICES:

Valencia College is interested in making sure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. **BayCare Behavioral Health Student Assistance Program (SAP)** services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. Free face-to-face counseling is also available. For more details, please refer to the following website:

<http://catalog.valenciacollege.edu/student-services/baycarestudentassistanceservices/>

o **Note to International Students (F-1 or J-1 Visa)**

Please be advised that withdrawal from this course due to attendance may result in the termination of your visa status if you fall below the full-time enrollment requirement of 12 credit hours. Contact Valencia's [International Student Services](#) office for more information.

o **Statement of Support for Students with Food/Housing/Financial Needs**

Any student who has difficulty accessing sufficient food to eat, or who lacks a safe and stable place to live, and believes this may affect his or her performance in the course, is urged to meet with a Counselor in the [Advising Center](#) for information about resources that may be available from the college or community.

Below are **the new online resources and services available for students this summer:**

Academic Resources

We want you to stay connected to the latest academic resources we have available for you during this transitional time.

- **Online Tutoring Services:** In response to COVID-19, Valencia's tutoring services have moved online and are now being offered for accounting & economics, computer programming, math, EAP and foreign languages, science, writing, and more! To get started, visit <https://libguides.valenciacollege.edu/c.php?g=1014597&p=7348794> and self-enroll in the tutoring courses in Canvas. This is where you will access the links to live tutoring (via Zoom), as well as the schedule of tutors, times, services, and additional topics through Smarthinking.
- **Quick Start Library Guide:** Use this handy guide to learn about and gain access to all the library resources from home or "on the go". Please, refer to the following website <http://libguides.valenciacollege.edu/quickstartlibraryguide> to get started!
- **Keep Learning:** Visit <https://valenciacollege.edu/students/online/keep-learning/> if you are still unable to find what you are looking for, please visit our Keep Learning webpage to get information on a wide range of resources and online learning tips.

Enrollment services:

- Call: 407-582-1507
- Email: enrollment@valenciacollege.edu
- Hours
 - Monday-Thursday: 8:00 AM – 8:00 PM
 - Friday: 8:00 AM – 5:00 PM
 - Saturday and Sunday: - 10:00 AM – 3:00 PM

Academic Advising:

- Call: 407-582-1507
- Email: advising@valenciacollege.edu
- Link to “chat” <https://valenciacollege.edu/students/advising-counseling/>
- Hours
 - Monday-Friday 7:00AM -10:00 PM
 - Saturday and Sunday: - 10:00 AM – 10:00 PM

Virtual Answer Center:

- Monday-Friday 7:00AM -10:00 PM
- Saturday/Sunday 10:00AM -10:00 PM
- [Zoom Link to Virtual Answer Center](#)
- [Website](#) for Virtual Answer Center

Counseling Services:

- Monday-Thursday 8:00 AM-8:00 PM
- Friday 8:00 AM-5:00 PM
- Saturday & Sunday 10:00 AM-3:00 PM

Financial Aid:

- Contact FinAidOffice@valenciacollege.edu for their financial aid questions, as well as for potential assistance with financial support

ONLINE LEARNING SUPPORT:

- **Distance Tutoring & Technology Support at Valencia:** You can easily access Valencia’s *free* distance tutoring and tech support from a computer, laptop or mobile device.
- **Distance tutoring services** are provided fully online via Zoom. Through this service, you will receive real-time assistance via a Valencia tutor. Online tutoring is offered in mathematics, sciences, accounting & economics, computer programming, EAP and foreign languages, and writing.
- **Online Learning Technology Support services** are also available. Students can receive assistance with navigating: Canvas, OneDrive, Zoom, YouTube, and Microsoft Office (Word, Excel, & PowerPoint). Support is also provided for video editing (via iMovie and MovieMaker) and converting documents from a Mac to PC. Tech support is available live (on-demand) via Zoom, by appointment, or via email. Students are encouraged to use the 24/7 Canvas Help located inside Canvas by clicking on the “Help” icon.
- To get started using the **Distance Tutoring and Learning Technology Support services**, please visit www.valenciacollege.edu/tutoring. Through this site, you can view the schedule of tutors/tech support assistants, find available times, learn more about the services, and access a collection of supplemental resources that are available 24/7.

Hours of Operation:
Monday-Friday: 8 am – 10 pm
Saturday & Sunday: 9 am – 7 pm

SPECIAL ACCOMMODATION:

Students with disabilities who qualify for academic accommodations must provide a [Notification to Instructor \(NTI\) form](#) from the Office for Students with Disabilities (OSD) and discuss specific needs with the professor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities." Please include contact information: West Campus SSB, Rm. 102 Phone: [407-582-1523](tel:407-582-1523) Fax: [407-582-1326](tel:407-582-1326) TTY: [407-582-1222](tel:407-582-1222)

DISCLAIMER:

THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS. Changes may be made at any time and any such changes will be announced in class. It is your responsibility to be aware of any announcement(s) and/or changes made to this syllabus.

SUGGESTIONS:**A Method of Study:**




No one can effectively prepare for a journey without first consulting road maps and travel guides. In the same way, no one can prepare for a textbook without first pre-reading the material. The following is a method of study:

- **Examine the outside references of a textbook.** The title tells you what the text is about, and the blurb on a book gives you more of a synopsis of the material.
- **Scan over the index in the back of a book.** The topics with the most references expose an author's biases. It shows the priority of concerns to the author.
- **Read the author's preface.** This section reveals the author's philosophy in presenting the course material. You will understand his/her objective with the current book.
- **The Table of context shows the structure the author is using to achieve his/her objective.** A well-prepared table of context also supplies the major topics of the text. These topics provide reference points on the road to mastering the text.
- **Use the subtopics revealed in each chapter.** These subtopics are usually presented as Chapter Objectives, Chapter Summaries, Section Headings (usually in bold face fonts), and questions at the end of each chapter.
- **Turn each subtopic into a question by using the words:** who, what, where, when, why and how.
- **With a highlighter in hand, read through the text searching for the answer to this question.** When the answer is discovered, highlight the answer and move on to your next question.
- **After completing the chapter, close the book and try writing out the answers to your questions.** This becomes your first test on the material. When finished, compare your answers to the highlighted answers in the text. Correct any errors made. Then turn your paper over and retake the questions answered incorrectly.
- **For each question, try to find the key word or phrase in the answer.** This key word or phrase can be used in your notebook and index cards for a quick review of the material.

For further instructions on reading different types of books or textbooks, please refer to "[How to Read a Book](#)" by Mortimer Adler.

VALENCIA COLLEGE-WEST CAMPUS ACG2021C-ONLINE Financial Accounting (CRN 22087) SPRING 2024 **TENTATIVE** Homework and Test Schedule



(Subject to changes)

Weeks	Assignments and Tests Scheduled
1st Week Jan.08-Jan.14, 2024	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 1 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view0/index.html • Take chapter 1 Reading Review Quizzes for extra-credit available in Canvas under Modules. • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System • Complete Chapter 1 Practice Problems (mandatory assignment) in Connect System before Friday, January 19, 2024 at 11:59 PM • Complete Ch.1 Learn Smart Activities for grading in Connect System • Take Chapter 1 Quiz available in Canvas under Connect System before Friday, January 19, 2024 at 11:59 PM
	
2nd Week Jan.15-Jan.21, 2024	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 2 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view0/index.html • Take chapter 2 Reading Review Quizzes for extra-credit available in Canvas under Modules. • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System. • Complete Chapter 2 Practice Problem (mandatory assignment) in Connect System before Friday, January 26, 2024 at 11:59 PM • Complete Ch. 2 Learn Smart Activities for grading in Connect System • Take Chapter 2 Quiz available in Canvas under Connect System before Friday, January 26, 2024 at 11:59 PM
	
Friday, January 19th at 11:59 PM	<ul style="list-style-type: none"> • Take Syllabus/Orientation quiz in Canvas before Friday, January 19, 2024 at 11:59 PM. • Post your introduction in the “DISCUSSION” forum before Friday, January 19, 2024 at 11:59 PM.
	
3rd Week Jan.22-Jan.28, 2024	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 3 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view0/index.html • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System • Take chapter 3 Reading Review Quiz for extra-credit available in Canvas under Assessment Forum. • Complete Chapter 3 Practice Problem (mandatory assignment) in Connect System before Friday, February 02, 2024 at 11:59 PM • Complete Ch. 3 Learn Smart Activities for grading in Connect System.

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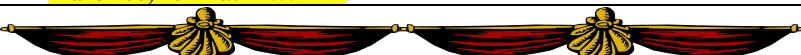

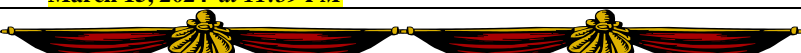




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	<ul style="list-style-type: none"> • Take Chapter 3 Quiz available in Canvas under <i>Connect System</i> before Friday, February 02, 2024 at 11:59 PM
	
<p>4th Week - Test #1 Jan.29-Feb.04, 2024</p>	<ul style="list-style-type: none"> • Study & take CHAPTERS 1, 2 & 3 PRACTICE TESTS—mandatory unlimited practice tests related to your exam. • Take Ch. 1, 2, & 3 EXAM before Friday, February 09, 2024 at 11:59 PM
	
<p>5th Week Feb.05-Feb.11, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 4 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 4 Reading Review Quiz for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System. • Complete Chapter 4 Practice Problem (mandatory assignment) in Connect System before Friday, February 16, 2024 at 11:59 PM • Complete Chapter 4 Learn Smart Activities for grading in Connect System. • Complete Chapter 4 Quiz available in Canvas under <i>Connect System</i> before Friday, February 16, 2024 at 11:59 PM
	
<p>6th Week Feb.12-Feb.18, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 5 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 5 Reading Review Quiz for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System. • Complete Chapter 5 Practice Problem (mandatory assignment) in Connect System before Friday, February 23, 2024 at 11:59 PM. • Complete Chapter 5 Learn Smart Activities for grading in Connect System. • Complete Chapter 5 Quiz available in Canvas under <i>Connect System</i> before Friday, February 23, 2024 at 11:59 PM.
	
<p>Test #2- Monday, February 26, 2024</p>	<ul style="list-style-type: none"> • Study & take CHAPTERS 4 & 5 PRACTICE TESTS—mandatory unlimited practice tests to get ready for your exam. • Take Chapters 4 & 5 Exam before Monday, February 26, 2024 at 11:59 PM
	
<p>7th Week Feb.19-Feb.25, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 6 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 6 Reading Review Quiz for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System. • Complete Chapter 6 Practice Problems (mandatory assignment) in Connect System before Friday, March 01, 2024 at 11:59 PM • Complete Chapter 6 Learn Smart Activities for grading in Connect System.

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	<ul style="list-style-type: none"> • Complete Chapter 6 Quiz available in Connect System before Friday, March 01, 2024 at 11:59 PM.
	
<p>8th Week Feb.26-March 03, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 7 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 7 Reading Review Quiz for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz for practice in Connect System. • Complete Chapter 7 Practice Problems (mandatory assignment) in Connect System before Friday, March 08, 2024 at 11:59 PM • Complete Chapter 7 Learn Smart Activities for grading in Connect System • Complete Chapter 7 Quiz available in Connect System before Friday, March 08, 2024 at 11:59 PM.
	
<p>9th Week March 04-10, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 8 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 8 Reading Review Quizzes for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz JUST for practice in Connect System. • Complete chapter 8 Practice Problems (mandatory assignment) in Connect System before Friday, March 15, 2024 at 11:59 PM. • Complete chapter 8 Learn Smart Activities for grading in Connect System. • Complete chapter 8 Quiz available in Connect System before Friday, March 15, 2024 at 11:59 PM
	
<p>Friday, March 15th at 11:59 PM</p>	<p>“Writing a letter to Successors” MUST be completed at the discussion forum before Friday, March 15, 2024 at 11:59 PM.</p>
	
<p>10th Week March 11-17, 2024</p>	<ul style="list-style-type: none"> • Read, Summarize and Study KEY Concepts of Chapter 9 • Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view/0/index.html • Take chapter 9 Reading Review Quizzes for extra-credit available in Canvas under Assessment Forum • Complete “Author’s Videos and Questions” prior every chapter’s quiz JUST for practice in Connect System. • Complete chapter 9 Practice Problems (mandatory assignment) in Connect System before Monday, March 25, 2024 at 11:59 PM. • Complete chapter 9 Learn Smart Activities for grading in Connect System. • Complete chapter 9 Quiz available in Connect System before Monday, March 25, 2024 at 11:59 PM
	
<p>11th Week March 18-March 24, 2024</p>	<p>**Spring Break**</p>

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 <p>12th Week Mar.25-Mar. 31, 2024</p>	<ul style="list-style-type: none"> Read, Summarize and Study KEY Concepts of <i>Chapter 10</i> Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view_0/index.html Take <i>chapter 10 Reading Review Quiz</i> for extra-credit available in Canvas under Assessment Forum Complete “<i>Author’s Videos and Questions</i>” prior every chapter’s quiz JUST for practice in Connect System. Complete <i>chapter 10 Practice Problems (mandatory assignment)</i> in Connect System before Monday, April 01, 2024 at 11:59 PM. Complete <i>chapter 10 Learn Smart Activities</i> for grading in Connect System. Complete <i>chapter 10 Quiz</i> available in Connect System before Monday, April 01, 2024 at 11:59 PM.
 <p>13th Week Mar.18-Mar.24, 2024</p>	<ul style="list-style-type: none"> Read, Summarize and Study KEY Concepts of <i>Chapter 11</i> Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view_0/index.html Take <i>chapter 11 Reading Review Quiz</i> for extra-credit available in Canvas under Assessment Forum Complete “<i>Author’s Videos and Questions</i>” prior every chapter’s quiz JUST for practice in Connect System. Complete <i>chapter 11 Practice Problems (mandatory assignment)</i> in Connect System before Monday, April 08, 2024 at 11:59 PM. Complete <i>chapter 11 Learn Smart Activities</i> for grading in Connect System. Complete <i>chapter 11 Quiz</i> available in Connect System before Monday, April 08, 2024 at 11:59 PM.
 <p>14th Week April 08-April 14, 2024</p>	<ul style="list-style-type: none"> Read, Summarize and Study KEY Concepts of <i>Chapter 12</i> Review PowerPoint presentation & Tutorials in Canvas under Modules. For more details, please refer to the following website http://highered.mheducation.com/sites/0078025907/information_center_view_0/index.html Take <i>chapter 12 Reading Review Quiz</i> for extra-credit available in Canvas under Assessment Forum Complete “<i>Author’s Videos and Questions</i>” prior every chapter’s quiz JUST for practice in Connect System. Complete <i>chapter 12 Practice Problems (mandatory assignment)</i> in Connect System before Monday, April 15, 2024 at 11:59 PM. Complete <i>chapter 12 Learn Smart Activities</i> for grading in Connect System. Complete <i>chapter 12 Quiz</i> available in Connect System before Monday, April 15, 2024 at 11:59 PM.
 <p>15th Week April 15-April 22, 2024 Final Exam Week</p>	<ul style="list-style-type: none"> Complete any open assignment in Connect System before the deadline. Review course material and practice for your final exam in Connect System. Take <i>unlimited attempts</i> of the <i>final exam practice tests</i> in Connect System. Take your final exam in “Connect System” through Canvas before the deadline at any Valencia Testing Center.

Depending on the Coronavirus and/or health crisis status, you will take the final exam at your home. If not, final exam will be taken with a proctor at any time in any Valencia's Testing Center from Monday, April 15th at 8:30 AM to Monday, April 22, 2024 at 8:30 PM during their business hours. If you live or travel outside of Central Florida area, then you must arrange to have your final exam at an approved proctoring testing center. All information about your testing center must be provided to the professor for approval at least **THREE weeks prior to the exam**. For more details of our college policies, please refer to the following website: <https://catalog.valenciacollege.edu/distancelearning/>

*If you decide to take your final exam at any other non-Valencia's testing center facility, then you are responsible to locate a testing facility at a nearby college or university and pay for any proctoring fee. In addition, you MUST provide the following information to your professor at least **THREE weeks prior** the final exam.*

- *Testing center name & location at a nearby college or university*
- *Contact person name, email address and telephone number in the testing center*

PLEASE, remember to find out the business hours of the testing center that you decide to attend and keep in mind any changes in business hours during this term. For more details about the Valencia Testing Centers' business hours and locations, please refer to the Valencia website at <https://valenciacollege.edu/students/testing>.

You are ONLY allowed to use a CALCULATOR and ONE or TWO scratch paper for calculations, but you must give these scratch papers back to the testing center staff to be destroyed. *Please, do not forget to bring your Valencia ID card with you to the testing center.*

The Testing Center Staff must enter the *password* into the computer assigned to you in order to access the exam in Connect System through Canvas. The testing center staff is not authorized to tell the password to any student.

The final exam of this course enabled by Connect System through Canvas will be timed (approximately 2 ½ hours for around 25 questions, which could include: multiple choices, true/false, and TWO exercises as you completed in your homework assignments) and will only allow ONE-ATTEMPT. Once you enter the exam, you must complete it because you are only allowed to ONE-ENTRY.

***Failure to take the Final Exam will result in an "F" grade (zero) in your final exam. ***

