

Instructor Information	
Instructor	Kellie Buckner
Email	bucknerkc@lamarpa.edu
Phone	(409) 656-6433
Office	Umphrey Industrial Technology Center - Room: 201F
Office Hours	Mondays: 8-9am; 11am-1pm Tuesdays: 8-9:30am Wednesdays: 8-9am; 10am-1pm Thursdays: 8-9:30am
Additional Contact Information	
Course Information	
Description	This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS).
Required Textbooks	<i>Textbook Purchasing Statement: A student attending Lamar State College Port Arthur is not under any obligation to purchase a textbook from the college-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.</i> College Accounting, Chapters 1-30 (Looseleaf) - With Access LOOSELEAF by Price, John Ellis ISBN: 9781264520169 - 17TH Edition
Additional Materials/Resources	Hand Held Calculator Pencil
Corequisites/Prerequisites	None
Learning Outcomes	Upon successful completion of this course, students will: Use basic accounting terminology and the assumptions, principles, and constraints of the accounting environment. Identify the difference between accrual and cash basis accounting. Analyze and record business events in accordance with U.S. generally accepted accounting principles (GAAP). Prepare adjusting entries and close the general ledger. Prepare financial statements in an appropriate U.S. GAAP format, including the following: income statement, balance sheet, statement of cash flows, and statement of shareholders' equity. Analyze and interpret financial statements using financial analysis techniques. Describe the conceptual differences between International Financial Reporting Standards and U.S. generally
Core Objectives	* Communication skills: Students will demonstrate effective written, oral and/or visual communication. * Critical Thinking Skills: Students will engage in creative and/or innovative thinking, and/or inquiry, analysis, evaluation, synthesis of information, organizing concepts and constructing solutions. * Empirical and Quantitative Skills: Students will demonstrate applications of scientific and mathematical concepts. * Teamwork: Students will demonstrate the ability to work effectively with others to support a shared purpose or goal and consider different points of view. * Social Responsibility: Students will demonstrate intercultural competency and civic knowledge by engaging effectively in local, regional, national and/or global communities. * Personal Responsibility: Students will demonstrate the ability to connect choices, actions and consequences to ethical decision-making.
Lecture Topics Outline	Chapter 1- Accounting: The Language of Business Chapter 2- Analyzing Business Transactions Chapter 3- Analyzing Business Transactions Using T Accounts Chapter 4- The General Journal and the General Ledger

	Chapter 5- Adjustments and the Worksheet Chapter 6-Closing Entries and the Post-closing Trial Balance Chapter 7-Accounting for Sales and Accounts Receivables Chapter 8- Account for Purchases and Accounts Payable Chapter 9- Cash Receipts, Cash Payments, and Banking Procedures Chapter 10- Payroll Computations, Records, and Payment Chapter 11-Payroll Taxes, Deposits, and Reports Chapter 12-Accruals, Deferrals, and the Worksheet Chapter 13- Financial Statements and Closing Procedures
Major Assignments Schedule	Week 1: Classes Cancelled / Snow Days Week 2: Chapter 1- Accounting: The Language of Business Week 3: Chapter 2- Analyzing Business Transactions Week 4: Chapter 3- Analyzing Business Transactions Using T Accounts Week 4: Exam #1 Chapters 1-2 Due February 16, 2025 Week 5: Chapter 4- The General Journal and the General Ledger Week 6: Chapter 5- Adjustments and the Worksheet Week 7: Chapter 6-Closing Entries and the Post-closing Trial Balance Week 7: Exam #2 Chapters 3-5 Due March 9, 2025 Week 8: No Class/ Spring Break March 10-14, 2025 Week 9: Chapter 7-Accounting for Sales and Accounts Receivables Week 10: Chapter 8- Account for Purchases and Accounts Payable Week 11: Chapter 9- Cash Receipts, Cash Payments, and Banking Procedures Week 11: Exam #3 Chapters 6-8 Due April 6, 2025 Week 12: Chapter 10- Payroll Computations, Records, and Payment Week 13: Chapter 11-Payroll Taxes, Deposits, and Reports Week 14: Chapter 12-Accruals, Deferrals, and the Worksheet Week 14 Exam #4 Chapters 9-11 Due April 27, 2025 Week 15: Chapter 13- Financial Statements and Closing Procedures Week 16: Finals Chapters 12 & 13 Open May 5th and Close May 12, 2025
Final Exam Date	May 5, 2025 - 12:1 AM Through May 12, 2025 - 11:59 PM
Grading Scale	90 - 100 = A 80 - 89 = B 70 - 79 = C 60 - 69 = D Below 59 = F
Determination of Final Grade	Homework 25% Quizzes 25% Exams 25% Final Exam 25%
Course Policies	
Instructor Policies	Homework and Quizzes: All homework and quizzes are online through McCraw Hill connect. Please make sure you can log in through the website incase the link in Blackboard is broken. All chapter homework and quizzes are open on the first day of the semester and you can work ahead. NO ASSIGNMENTS will be reopened. Exams and Finals: If student needs a different time to take exams, please see instructor. No exam will be reopened if the exam due date has pasted. Dishonest/Cheating: Any student caught cheating or lending their work to another student, both students will receive a zero on the assignment. Any student caught cheating on an exam or final, will receive a "F" for the class. Announcements: It is the student's responsibility to check Blackboard for any announcements. Blackboard Issues: Please contact IT at Lamar State College PA. Extra Credit: No extra credit will be offered in this class.
Attendance Policy	This class is on-line. It is the student's responsibility to make arrangements if they need help.
Additional Information	TimelyCare FREE 24/7 Virtual Care For Students

Lamar State College
Port Arthur students
have FREE, 24/7
access to virtual care
services with
TimelyCare — the
virtual health and well-
being platform from
TimelyCare, designed
for college students.
Students do not need
insurance to access
TimelyCare services.
Download the app here.
As part of Lamar State
College Port Arthur's
partnership with
TimelyCare, students
have access to services
in TimelyCare,
including:

- TalkNow: 24/7, on-demand emotional support to talk about anything, including anxiety, relationships, depression, and school-related stressors.
- Scheduled Counseling: Choose the day, time, and mental health provider that best works for you. (9 visits per year)
- Health Coaching: Develop healthy lifestyle behaviors, including nutrition, sleep habits, time management, and mindfulness.
- Psychiatry: Appointments are available through referrals.
- Self-Care Content: Visit the "Explore" page within TimelyCare for guided self-care content, including yoga and meditation sessions, as well as group conversations with our providers on a variety of health and well-being topics.
- Basic Needs Support: Access to low or reduced-cost community resources, including food and housing assistance, transit support, childcare, and finances.

Students have access to TimelyCare services 365 days a year. That means you have access during breaks, after-hours, and any time you need support!
Visit timelycare.com/LSCPA to get started.

Institutional Policies

MyLSCPA

Be sure to check your campus email and Course Homepage using MyLSCPA campus web portal. You can also access your grades, transcripts, academic advisors, degree progress, and other services through [MyLSCPA](#).

Academic Honesty

Academic honesty is expected from all students, and dishonesty in any form will not be tolerated. Please consult the LSCPA policies (Academic Dishonesty section in the Student Handbook) for consequences of academic dishonesty.

ADA Considerations

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the [Disability Services Coordinator](#), Room 117, in the Student Success Center. The phone number is (409) 984-6241.

COVID 19 Information

The Lamar State College Port Arthur (LSCPA) Student Code of Conduct COVID 19 Policy requires students who have been diagnosed with COVID 19 to report their condition directly to their local health department. Students should also contact their course faculty to report their quarantine status. In addition, this policy requires all students to wear face coverings when directly exposed to COVID 19 in compliance with the criteria included in the policy. For more information please refer to the COVID 19 link on the LSCPA website.

Facility Policies	No food or tobacco products are allowed in the classroom. Only students enrolled in the course are allowed in the classroom, except by special instructor permission. Use of electronic devices is prohibited.
HB 2504	This syllabus is part of LSCPA's efforts to comply with Texas House Bill 2504.
Mandatory Reporting of Child Abuse and Neglect	As per Texas law and LSCPA policy, all LSCPA employees, including faculty, are required to report allegations or disclosures of child abuse or neglect to the designated authorities, which may include a local or state law enforcement agency or the Texas Department of Family Protective Services. For more information about mandatory reporting requirements, see LSCPA's Policy and Procedure Manual .
Title IX and Sexual Misconduct	LSCPA is committed to establishing and maintaining an environment that is free from all forms of sex discrimination, including sexual harassment, sexual violence, and other forms of sexual misconduct. All LSCPA employees, including faculty, have the responsibility to report disclosures of sexual misconduct, including sexual harassment, sexual assault (including rape and acquaintance rape), domestic violence, dating violence, relationship violence, or stalking, to LSCPA's Title IX Coordinator, whose role is to coordinate the college's response to sexual misconduct. For more information about Title IX protections, faculty reporting responsibilities, options for confidential reporting, and the resources available for support visit LSCPA's Title IX website .
Clery Act Crime Reporting	For more information about the Clery Act and crime reporting, see the Annual Security & Fire Safety Report and the Campus Security website .
Grievance / Complaint / Concern	If you have a grievance, complaint, or concern about this course that has not been resolved through discussion with the Instructor, please consult the Department Chair.
Department Information	Business and Industrial Technology Chair: Cristina Lawson Email: lawsonac@lamarpa.edu Phone: (409) 984-6381