

## **ACG 2021 Financial Accounting**

### **Syllabus**

## **Florida Keys Community College**

### **I. Course Information**

Course Prefix/Number/Course: ACG 2021

Credit Hours/Contact Hours: 3

### **II. Course Method**

This course is designed as an online course and therefore there are no on-campus meeting dates required. You may access the course on the first day of class at: <http://online.fkcc.edu/>. If you have difficulty in logging in to the course or you do not see the course listed, contact the Office of Distance Learning helpline at 305-809-3177 for assistance.

**Synchronous Office Hours**-Check the Announcement section of the course for synchronous office hour times. To access office hours click on "Chat" under Course Tools.

**Announcements**-Weekly Announcements from your instructor will be posted on the announcements page. To access click on "Announcements" under Course Tools.

**Classroom Email**- All classroom email between students and faculty members should occur within the internal D2L email system. To access click on "Mail" under Course Tools.

Prerequisites for the course: N/A

### **III. Instructor Information**

**Instructor:** Debra Rainer

**Email:** [Debra.Rainer@online.fkcc.edu](mailto:Debra.Rainer@online.fkcc.edu)

**Office Hours:** Most evenings between 7:30 p.m. - 8:30 p.m. via online chat.

Questions posted in the class or emailed to the instructor will be responded to within 24-48 hours.

#### **IV. Description**

Accounting concepts, principles, procedures and underlying theories applicable to nature of accounting, financial statements, accounting cycle, current assets, plant and equipment, long-term investments, intangible assets, payroll, current liabilities, long-term debt, and owner's equity including accounting for sole proprietorships, partnerships, and corporations.

#### **V. College-level Competencies**

Florida Keys Community College graduates who complete the core curriculum possess the knowledge, skills and values associated with college-educated individuals. Our graduates demonstrate mastery of competencies integrated within the academic disciplines, such as the ability to effectively communicate, seek creative solutions to problems, exhibit cultural awareness, and command basic technological skills.

1. **Communication:** Comprehend and articulate effectively - written and oral communication
2. **Critical thinking:** Demonstrate mastery of problem-solving skills in the discipline
3. **Diversity:** Interpret and evaluate societal and ethical issues, problems and values
4. **Technology:** Utilize technology effectively

#### **Course Objectives**

Upon completion of this course, student will be able to:

1. Identify the accounting equation.
2. Apply the proper rules for debiting and crediting when making general journal entries.
3. Understand the accounting cycle, including the preparation of a trial balance, preparing adjusting entries, completing a worksheet and preparation of the financial statements.
4. Understand the proper accounting for a merchandising operation, including the calculation of cost of goods sold and preparation of a multi-step income statement.
5. Determine the ending inventory values under various assumptions (such as LIFO, FIFO, or Average costing) under both the periodic and perpetual inventory systems.

6. Understand and apply the objectives and elements of internal control.
7. Understand and apply the accounting for uncollectible receivables.
8. Determine the proper valuation and presentation of current assets, long-term assets, calculation of depreciation, current and long-term liabilities (including valuation and presentation of bonds payable), and stockholders' equity accounts.
9. Understand valuing and reporting investments in the financial statements.
10. Prepare a Statement of Cash Flows using the direct and indirect methods.
11. Use various financial ratios to analyze an organization's financial statements.

## VI. Course Calendar

1. The Course Calendar lists the learning activities and assessment measures that comprise this course on a weekly basis. These activities and assessments are directly related to learning outcomes that support the overall course objectives. There are a total of 450 points that can be achieved during this 15-week course. Students are able to gauge their performance according to this grading scale throughout the duration of the course. The "Student Assessment" column lists all of the assignments required by this course and their due dates. I strongly recommend you print this out and refer to it often.

2. Students are responsible for following the course calendar. Consult your calendar before you start a new chapter or section. (Note: Some sections may not be covered in the same order as in the text). If you ever have a question that begins with "When is \_\_\_", the answer is probably already published in this Course Calendar. Looking here first will probably get you a quick answer to your question.

Competency	Module/Week	Learning Outcomes	Learning Activities	Student Assessments	Points
	<i>Module 1</i> 8/22 – 8/28/11  <b>Objective:</b> Identify the accounting	1. Describe and illustrate how business transactions can be recorded in terms of the resulting change in the elements of the accounting equation.	1. Read Chapter 1.  2. Read Instructional Activity Module 1.  3. Review Powerpoint	1. Discussion questions Module 1.   <b>Due Date:</b> <b>8/28/11</b>	7

	equation.	<p>2. Describe the nature of a business, the role of accounting, and ethics in business.</p> <p>3. Summarize the development of accounting principles and relate them to practice.</p>	Chapter 1.	<p>Class contract signed and returned to instructor.</p> <p><b>Due Date:</b> <b>8/28/11</b></p>	
<b>2</b>	<p><i>Module 2</i></p> <p>8/29 – 9/4/11</p> <p><b>Objective:</b></p> <p>Apply the proper rules for debiting and crediting when making general journal entries.</p>	<p>1. Describe and illustrate journalizing transactions using the double-entry accounting system.</p> <p>2. Describe and illustrate the journalizing and posting of transactions to accounts.</p> <p>3. Prepare an unadjusted trial balance and explain how it can be used to discover errors.</p>	<p>1. Read Chapter 2.</p> <p>2. Read Instructional Activity Module 2.</p> <p>3. Review Powerpoint Chapter 2.</p>	<p>1. Homework Exercises 2-9, 2-24 and Problem 2-2A.</p> <p><b>Due Date:</b> <b>9/4/11</b></p> <p>2. Discussion questions Module 2.</p> <p><b>Due Date:</b> <b>9/4/11</b></p>	<p>10</p> <p>3</p>
<b>3</b>	<p><i>Module 3</i></p> <p>9/5-9/11/11</p>	1. Describe the nature of the adjusting process.	1. Read Chapter 3.	1. Homework Exercises 3-4, 3-22 and	10

	<p><b>Objective:</b></p> <p>Understand the accounting cycle, including the preparation of a trial balance, preparing adjusting entries, completing a worksheet and preparation of the financial statements.</p>	<p>2. Journalize entries for accounts requiring adjustment.</p> <p>3. Prepare an adjusted trial balance.</p>	<p>2. Read Instructional Activity Module 3.</p> <p>3. Review Powerpoint Chapter 3.</p>	<p>Problem 3-5A.</p> <p><b>Due Date:</b> <b>9/11/11</b></p> <p>2. Discussion questions Module 3.</p> <p><b>Due Date:</b> <b>9/11/11</b></p>	3
2	<p><i>Module 4</i></p> <p>9/12 – 9/18/11</p> <p><b>Objective:</b></p> <p>Understand the accounting cycle, including the preparation of a trial balance, preparing adjusting entries, completing a worksheet and preparation of the financial statements.</p>	<p>1. Describe the flow of accounting information from the unadjusted trial balance into the adjusted trial balance and financial statements.</p> <p>2. Prepare financial statements from adjusted account balances.</p> <p>3. Prepare closing entries.</p> <p>4. Illustrate the accounting cycle</p>	<p>1. Read Chapter 4.</p> <p>2. Read Instructional Activity Module 4.</p> <p>3. Review Powerpoint Chapter 4.</p>	<p>1. Homework Exercises 4-20 and Problem 4-6A.</p> <p><b>Due Date:</b> <b>9/18/11</b></p> <p>2. Discussion questions Module 4.</p> <p><b>Due Date:</b> <b>9/18/11</b></p>	10  3



	Determine the ending inventory values under various assumptions (such as LIFO, FIFO, or Average costing) under both the periodic and perpetual inventory systems.	contrast the use of the three inventory costing methods.  3. Describe and illustrate the reporting of merchandise inventory in the financial statements.	Activity Module 7.  3. Review Powerpoint Chapter 6.	<b>Due Date:</b> <b>10/9/11</b>  2. Discussion questions Module 7.  <b>Due Date:</b> <b>10/9/11</b>	3
<b>2</b>	<i>Module 8</i>  <b>10/10 – 10/16/11</b>  <b>Objective:</b>  Understand and apply the objectives and elements of internal control.	1. Describe the Sarbanes-Oxley Act of 2002 and its impact on internal controls and financial reporting  2. Describe, apply and illustrate the objectives and elements of internal control.  3. Describe and illustrate the use of a bank reconciliation in controlling cash.	1. Read Chapter 7.  2. Read Instructional Activity Module 8.  3. Review Powerpoint Chapter 7.	1. Homework Exercises 7-5 and Problems 7-2A and 7-3A.  <b>Due Date:</b> <b>10/16/11</b>  2. Discussion questions Module 8.  <b>Due Date:</b> <b>10/16/11</b>	10          3
<b>2</b>	<i>Module 9</i>  <b>10/17 – 10/23/11</b>	1. Describe the accounting for uncollectible receivables.	1. Read Chapter 8.	1. Homework Exercise 8-8 and	5

	<p><b>Objective:</b></p> <p>1.Understand and apply the accounting for uncollectible receivables.</p> <p>2.Determine the proper valuation and presentation of current assets, long-term assets, calculation of depreciation, current and long-term liabilities (including valuation and presentation of bonds payable), and stockholders' equity accounts.</p>	<p>2.Compare the direct write-off and allowance methods of accounting for uncollectible accounts.</p> <p>3.Compute depreciation, using the following methods: straight-line method, units-of-production method, and double-declining-balance method.</p> <p>4.Journalize entries for the disposal of fixed assets.</p>	<p>2. Read Instructional Activity Module 9.</p> <p>3.Review Powerpoint Chapter 8.</p> <p>4. Read Chapter 9.</p> <p>5.Review Powerpoint Chapter 9.</p>	<p>Problem 8-3A.</p> <p><b>Due Date:</b> <b>10/23/11</b></p> <p>2. Discussion questions Module 9.</p> <p><b>Due Date:</b> <b>10/23/11</b></p> <p>3.Homework Exercise 9-1 and Problem 9-2A.</p> <p><b>Due Date:</b> <b>10/23/11</b></p>	<p>3</p> <p>5</p>
<p><b>2</b></p>	<p><i>Module 10</i></p> <p><b>10/24 – 10/30/11</b></p> <p><b>TEST #2</b></p>		<p>1. Chapters 5-9</p> <p>2.All assigned readings, instructional activities, and Powerpoints.</p>	<p>1.Test #2</p> <p><b>Due Date:</b> <b>10/30/11</b></p>	<p>100</p>

<p><b>2</b></p>	<p><i>Module 11</i> <b>10/31 – 11/6/11</b></p> <p><b>Objective:</b></p> <p>1. Determine the proper valuation and presentation of current assets, long-term assets, calculation of depreciation, current and long-term liabilities (including valuation and presentation of bonds payable), and stockholders' equity accounts.</p>	<p>1. Describe and illustrate current liabilities related to accounts payable, current portion of long-term debt, and notes payable.</p> <p>2. Determine employer liabilities for payroll; including liabilities arising from employee earnings and deductions from earnings.</p> <p>3. Describe the accounting treatment for contingent liabilities and journalize entries for product warranties.</p>	<p>1. Read Chapter 10.</p> <p>2. Read Instructional Activity Module 11.</p> <p>3. Review Powerpoint Chapter 10.</p>	<p>1. Homework Exercises 10-7, 10-17 and Problem 10-5A.</p> <p><b>Due Date:</b> <b>11/6/11</b></p> <p>2. Discussion questions Module 9.</p> <p><b>Due Date:</b> <b>11/6/11</b></p>	<p>10</p> <p>3</p>
<p><b>2</b></p>	<p><i>Module 12</i> <b>11/7 – 11/13/11</b></p> <p><b>Objective:</b></p> <p>Determine the proper valuation and presentation of current assets, long-</p>	<p>1. Describe and illustrate the characteristics of stock, classes of stock, and entries for issuing stock.</p> <p>2. Describe and illustrate the reporting of stockholders' equity.</p>	<p>1. Read Chapter 11.</p> <p>2. Read Instructional Activity Module 12.</p> <p>3. Review Powerpoint Chapter 11.</p>	<p>1. Homework Exercise 11-22 and Problem 11-4A.</p> <p><b>Due Date:</b> <b>11/13/11</b></p> <p>2. Discussion questions</p>	<p>5</p> <p>3</p>

	term assets, calculation of depreciation, current and long-term liabilities (including valuation and presentation of bonds payable), and stockholders' equity accounts.	3. Describe the characteristics and terminology of bonds payable. 4. Describe and illustrate the reporting of long-term liabilities including bonds and notes payable.	4. Read Chapter 12. 5. Review Powerpoint Chapter 12.	Module 12.  <b>Due Date:</b> <b>11/13/11</b>  3. Homework Exercise  12-3 and Problem 12-4A.  <b>Due Date:</b> <b>11/13/11</b>	5
<b>3</b>	<i>Module 13</i> <b>11/14 – 11/20/11</b> <b>Objective:</b>  1. Understand valuing and reporting investments in the financial statements.  2. Prepare a Statement of Cash Flows using the direct and indirect methods.	1. Describe why companies invest in debt and equity securities.  2. describe and illustrate the accounting for debt and equity investments.  3. Describe the cash flow activities reported in the statement of cash flows.  4. Prepare a statement of cash	1. Read Chapter 13.  2. Read Instructional Activity Module 13.  3. Review Powerpoint Chapter 13.  4. Read Chapter 14.  5. Review Powerpoint Chapter 14.	1. Homework Exercise  13-2 and Problem 13-1A.  <b>Due Date:</b> <b>11/20/11</b>  2. Discussion questions Module 13.  <b>Due Date:</b> <b>11/20/11</b>  3. Homework	5  3  5



## VII. Materials

Required Textbook: Financial & Managerial Accounting, 11<sup>th</sup> edition

Publisher: South-Western Cengage Learning

ISBN: 13: 978-0-538-48089-5

Additional Requirements: Microsoft Excel and Word

## VIII. Grading Scale

The following grade scale will apply to this class:      **450 possible points:**

A:	90 % or above	405 and higher = A
B:	80 - 89 %	360 to 404 = B
C:	70 - 79 %	315 to 359= C
D:	60 - 69 %	270 to 314 = D
F:	below 60 %	269 and below = F

## IX. Class Policies

Communications: All class communications should be conducted via D2L. The online format of this class puts a premium on communications. The prime responsibility for timely communications rests with you - the student. We will use the following methods:

**DISCUSSION FORUMS:** Each week under the discussions tab, there will be a question to which you are to post a response during the week. Make sure that you click on the "reply" button immediately after the question. You are to make appropriate comments; for maximum points you are also to respond to at least one other student's response that week. You should also check to see who has responded to your comments and respond to this person if it is appropriate to do so.

These responses are also to be thought revealing - they are more than "I agree" or "I disagree." You are expected to provide quality insight citing and documenting your references, in order to demonstrate an understanding of the weekly topic and provide original thought in the posts. Cutting and pasting from the text, websites, or providing a response with limited substance will receive a significantly reduced grade. As with all activities in this class, quality counts and your postings need to add value to the discussion.

In addition, most questions about class policies and subject matter should be posted in the discussions forum to allow the entire class to benefit from the question and the answer. There will often be important information published to the class via the Discussion Forums, such as changes in due dates, exam information, etc. **You are responsible for all information published here.**

Occasionally, time-sensitive announcements will be posted on Discussions forum. You should logon to D2L 3-4 times each week to check for time-sensitive messages. Before you post a question, look through the Discussions forum. That same question may have already been asked and answered.

**D2L EMAIL:** The email utility within D2L should not be used for personal items that are not appropriate to share with the entire class.

### **What you can expect from the instructor:**

I normally log into D2L and check for messages at least once per day, including weekends and holidays. If you have an urgent message for me, do not post the same message both on a Discussions forum and in an email. Doing both will waste your time and will not result in my getting the message any faster. If I expect to be out of contact for more than a couple of days, I will inform the class via the Discussions forum.

Important Note: If I have not responded to your email or voicemail message by the end of the day after you left the message, you should assume that I did not receive it and leave another message.

### **Logging Off From D2L**

In order to better serve our faculty and students, all D2L users should use the logout button when completing online course work. By logging off instead of just closing your internet browser window, D2L server space is freed and system performance is optimized. In addition, logging off will more accurately record each student's time logged into the online course.

### **Late Work**

1. Any assignment not submitted by the date and time specified in the Course Calendar is considered late, unless you have contacted me and I have approved an extension in advance.
2. Assignments will be accepted up to **2 days late** unless you have contacted me and we have mutually agreed on an alternate submission date before day that the assignment is due.

3. Late assignments will be assessed a late penalty equal to one letter grade per each day late. The penalty will be based on the date that the assignment is actually submitted. For example, an assignment is due by 11:59 pm on Sunday. If the assignment is submitted at any time on Monday (the next day), the student will lose one letter grade on the assignment.

4. The above policy does not apply to the tests or any other assignment that may be due during the Final Exam period. No assignments due during the last week of classes will be accepted late to allow me to submit the course grades to the college on time. **There are no extensions on ANY of the tests.** If you do not submit them by the due date, you will earn a grade of zero.

5. Class participation will not be accepted late unless you have contacted me and we have mutually agreed on an alternate submission date in advance. Posting class participation messages late will add little to the class discussion of those topics.

6. Internet connection problems are not an acceptable excuse for late work. You should have a plan in place for internet access in case your primary method is unavailable. I strongly recommend submitting assignments at least one full day early to allow time to recover from technical problems.

7. If you are unable to access the online classroom due to a College server outage on the date that an assignment is due, the following guidelines apply. If I have not heard from you before the deadline I will not waive the late penalty described above.

a. Send me an internet email before the assignment is due and attach the assignment to the email if applicable.

b. If you don't have access to the internet, leave a message at the phone number listed at the top of the Syllabus.

c. If there is a problem with the D2L server that prevents completing an exam or quiz, I will make a reasonable accommodation and publish the information in the online classroom as soon as I am able to log on myself.

8. If you are out of contact and miss a deadline due to an extenuating circumstance, I expect you to contact me as soon as possible to discuss the situation. No exceptions will be made to the above policies unless you can provide documentation of the situation that I consider adequate.

### **Class Participation**

Class participation is defined as posting a minimum number of substantial, separate, and distinct messages to the various Discussion Forums. These discussion board messages must be posted before the deadlines in the Course Calendar to count toward your participation grade.

**For the purposes of this class, a substantial message must:**

1. Provide a good explanation of a concept or concepts related to the material discussed in the forum, or give a good example of how a concept can be applied, or provide an insightful response to a previous post.
2. Be factually correct. The post should help your classmates, and yourself, learn the material.
3. Have acceptable spelling and grammar. Although this is not a writing class, this is college. Students should get into the habit of writing complete sentences that are grammatically correct. I don't expect your grammar to be perfect, but it should be generally correct. Take advantage of the spell check feature in D2L.
4. Be your own work. Do not plagiarize from any source (internet, textbook, etc) as the body of your post. Study the concept, and then express it in your own words. Make certain to cite and document your references.

Other key points:

1. Only messages that meet all of the requirements of a substantial post listed above will earn full credit for participation.
2. It is acceptable (and encouraged!) for more than one student to respond to the same message. The best way to be sure you understand a topic is to try to explain it to someone else.
3. Please use the discussion forums to ask all of the questions you have about the class material. I want you to ask a lot of questions, and these questions will contribute to your class participation grade.
4. Off-topic messages will not count toward your participation grade.
5. If your final average is on the borderline between two letter grades, active participation (posting several messages to each forum, on average) will work to your advantage as I decide which of the two letter grades you have earned.
6. Messages must have content that contributes to the discussion. Messages that contain a few words and merely say "I agree with you" or something similar will not earn any credit.
7. These participation points are the easiest part of your grade to earn, and also the easiest to forget to do. Don't forget!

8. Copying and pasting from any source, even if you cite the source, is not acceptable. You should study the source document and paraphrase what you learned when typing a message.

**To earn 100% for your class participation grade, you must do the following by the dates published in the Course Calendar:**

1. Post an introductory message to the class in the Introductions forum.
2. Post one substantial message in each discussion forum at any time during the week in which that forum is scheduled. (If two forums are scheduled during the same week, then one message must be posted in each forum.)
3. Respond to one classmate posting in each discussion forum. Your response must be substantive and add value to the discussion. Again, "I agree" or "I like your post" is NOT substantial.

**Withdrawal Policy**

1. Students may withdraw without academic penalty from any course by the established deadline published in the College's calendar. This will result in a grade of 'W' for the course and will not count against the student's GPA.
2. Students will be permitted a maximum of two withdrawals per course. Upon the third attempt, the student WILL NOT be permitted to withdraw in accordance with State of Florida regulations and will receive an earned grade for that course.
3. It is the responsibility of the student wishing to withdraw from the course to do so by the date published in the College Academic Calendar.
4. Students who abandon the course or do not withdraw themselves by the published deadline are subject to receiving a grade of F.
5. An instructor may withdraw a student from courses for excessive absences and/or non-attendance up to the 70% point in the semester.

**Tests**

1. I recommend the following general process for studying each chapter:
  - a. Read each chapter once to get an idea of its contents.
  - b. Read the chapter carefully, ensuring you understand each concept.
  - c. Use the powerpoint presentation and chapter outline available in the online classroom to supplement the textbook.

d. Post any questions you have in the appropriate discussion forum. I or a classmate will be sure to help you.

2. Tests may be taken any time during the testing period listed in the Course Calendar. They will be available beginning on the Monday prior to the due date, unless otherwise specified.

3. Tests will be given online via D2L. There is no requirement to take tests on campus.

4. Tests are open book and open notes. Calculators may be used.

5. The questions and problems will be challenging. You should study as if the tests were closed book, because you won't have time to look up every answer. If you have to look up more than a few answers, you will run out of time.

6. Question types will be a combination of multiple choice, matching, true/false, and problems.

7. On occasion, computer problems will occur during a test. Plan in advance and give yourself plenty of time. If your regular internet access method is not reliable, you need to find a reliable access method for tests. The College has computer labs available for your use.

### **Extra Credit Work**

There will be at least one opportunity for extra credit towards the end of the semester. The extra credit will be posted in D2L in the course home area.

### **How Much Study Time You Should Expect To Devote To This Course**

1. Most educators recommend that students spend 1-2 hours outside of class studying and completing assignments for every hour spent in class. For a typical 3 credit hour class, this translates into a total of 6-9 hours every week per course. This same guideline applies to online courses. You should expect to spend a total of 6-9 hours each week studying and completing assignments for each course you take.

2. This is a guideline. Some classes will require more time and effort than this guideline and some will require less, and the time any individual student will need to spend will vary. You should expect the study time you will need in any class will be toward the high side of the guideline until at least after the first test. Then you can compare the effort you expended with the results you earned and make any adjustments necessary.

3. This class covers a lot of material and there are some concepts that may be difficult to grasp. Experience has shown that students who are successful in this class generally have study time totals on the higher of the scale.

4. Few students do well in this course if they are spending fewer than 5 or 6 hours studying every week. If you do not have a strong background in this subject, your study time will almost certainly need to be on the higher end of the scale if you want to earn a good grade.

### **Academic Honesty & Plagiarism**

1. Students are expected to respect and uphold the standards of honesty in submitting written work to instructors. Though occurring in many forms, plagiarism in essence involves the presentation of another person's work as if it were the work of the presenter. Any cheating or plagiarism will result in disciplinary action to be determined by the instructor based on the severity and nature of the offense. It is the student's responsibility to review the College's policy on Academic Honesty.

2. Collaboration and discussion is encouraged in all course aspects other than actually completing the tests. Indeed, collaboration often leads to increased understanding of the material being covered. If you have questions about an assignment, I encourage you to speak up and ask questions about it.

3. Plagiarism is a form of fraud and will not be tolerated. You are expected to do your own work. Copying text or images from any source and claiming it as your own is considered plagiarism. Submitting copied text as most or all of your answer on a homework or project is also a form of dishonesty, even if you cite the source. I want to read YOUR words, not someone else's words. Using quoted text to support your answer will not usually be necessary in this class.

4. If I catch you in any form of academic dishonesty, you will receive a grade of zero for that assignment. If I catch you a second time, you will earn a failing grade for this class and be reported to the College.

### **Attendance Policy**

1. I will monitor student attendance and participation in educational activities on a weekly basis. Students are required to participate in their online course each week as verified by activity within the D2L Learning Management System.

2. There will be at least one assignment in this course that is due every week of the semester, unless the College is officially closed for the entire week. These may include discussion forum posts for class participation, tests, homework, or a combination of these. I will take attendance each week based on your submission of the assignments that are due that week, so it is important that you submit every assignment on time. If you submit all of the week's assignments late, you will be marked as absent from class

for that week. If at least one assignment is submitted on time each week, you will be marked as present.

3. Simply logging into the online classroom without submitting any of the assignments due is not sufficient to count for attendance purposes.

4. Students who do not regularly participate in class by submitting the assignments that are due each week are considered absent from the class.

5. An instructor may withdraw a student from courses for excessive absences and/or non-attendance up to the 70% point in the semester.

### **Delays in Getting the Textbook**

Having regular access to the textbook is a requirement for this class. Whenever possible students should have the text in hand before the first day of class each semester, but there will be times that students are unable to get the text until after the class begins. If you are in this situation, follow the guidelines below. These guidelines are intended to be general enough to apply to all classes you take, and they may not all apply to this class. Not having the text is not an acceptable excuse for doing no work at all in this class.

1. The FKCC library has reserve copies of the textbook available for student use. These textbook copies cannot be removed from the library.

2. During the first week of the semester, complete all of the administrative items. This includes printing the Syllabus, posting an introduction to the class, and returning the Class Contract. The text is not needed for any of these tasks.

3. Use any resources that are available in the online classroom. This includes links to web sites, review activities, handouts, PowerPoint slide shows, and anything else that may be available.

4. Reading all messages posted in the discussion forums may be the best way to keep up until you have the book in hand.

5. Look at the publisher's web site for the text. Most publisher text sites have student resources that can help you, and many of these are available even if you do not have the text. As a minimum, the web sites usually have a Table of Contents, which can also help you get an idea what topics we will cover.

6. Please let me know if you don't have the text by the end of the first week of class. I will not be sympathetic if you wait until after the first week of the semester to tell me you don't have the text.

The above guidelines will probably not be enough to replace the text entirely, but they will allow you to learn enough to participate in the discussion forums each week. This participation is critical to your grade and also for attendance purposes.

### **Sources of Technical Assistance**

If you are having any technical difficulties (e.g., logging in, accessing the discussion board, etc.) please contact the Office of Distance Learning helpline at 305-809-3177 Monday-Friday 8:00AM to 4:00PM or email your question to [FKCC.helpdesk@online.fkcc.edu](mailto:FKCC.helpdesk@online.fkcc.edu).

### **Special Needs**

If you have any special needs or requirements pertaining to this course, please discuss them with the instructor early in the term. If you have special needs as addressed by the Americans with Disabilities Act (ADA) and need assistance, please notify the Office for Students with Disabilities at 305-809-3292 via email at: [karla.malsheimer@fkcc.edu](mailto:karla.malsheimer@fkcc.edu) or the course instructor immediately. Reasonable efforts will be made to accommodate your special needs.

### **Community Decorum**

A positive learning experience depends upon respect among all members of this classroom community. Disregard or disrespect for the process, the group or toward any individual will result in removal from the class and may result in you being dropped from the course. Respectful discourse in discussion and email areas is expected and anonymous posting will not be tolerated.

### **Sexual Predators**

Federal and State law requires a person designated as a "sexual predator or offender" to register with the Florida Department of Law Enforcement (FDLE). The FDLE then is required to notify the local law enforcement agency where the registrant resides, attends or is employed by an institution of higher learning. Information regarding sexual predators or offenders attending or employed by an institution of higher learning may be obtained from the local law enforcement agency with jurisdiction for the particular campus, by calling the FDLE hotline (1-888-FL-PREDATOR) or (1-888-357-7332), or by visiting the FDLE website at [http://www.fdle.state.fl.us/sexual\\_predators](http://www.fdle.state.fl.us/sexual_predators). If there are questions or concerns regarding personal safety, please contact the Campus Security Officer on your campus.

### **Class Contract**

The Class Contract assignment is my method of ensuring you know what you should expect from me, and what I expect from you. By returning the Class Contract to me, you are acknowledging that you:

- a. Understand the policies detailed in this Syllabus.
- b. Understand the expectations and due dates listed in the Course Calendar and Assessment Measures.
- c. Understand that you will be held accountable to the standards published in this document.
- d. The Class Contract must be submitted via the dropbox by the date published in the Course Calendar and Assessment Measures.

By signing my name I acknowledge the above.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_