

INSTRUCTIONAL PACKAGE

ACC 145

Accounting for Sports Tourism

2018-2019

INSTRUCTIONAL PACKAGE

PART I: COURSE INFORMATION

Effective Term: 2018-2019 Academic Year

COURSE PREFIX: ACC 145 COURSE TITLE: Accounting for Sports Tourism

CONTACT HOURS: 3 CREDIT HOURS: 3

RATIONALE FOR THE COURSE:

Accounting is the "language of business", and it is used to communicate financial information, enabling managers to make informed decisions about the business. After completing this course you will have a basic knowledge and understanding of financial and managerial accounting.

COURSE DESCRIPTION:

This course provides students with an introductory review of basic financial processes of sports tourism that includes profit and non-profit and financial impact of sports tourism on the economy, community and environment.

PREREQUISITES:

(Credit level SPT 101 Minimum Grade of C or Credit level SPT 101 Minimum Grade of TC) and (Credit level SPT 102 Minimum Grade of C or Credit level SPT 102 Minimum Grade of TC)

REQUIRED MATERIALS:

Please visit the Bookstore online site for most current textbook information. Use the direct link below to find textbooks.

BOOKSTORE

Enter the semester, course prefix, number and section when prompted and you will be linked to the correct textbook.

Important Note: You must purchase an access code in order to do your homework. If you purchase a new textbook, you will also be purchasing a passcode. You may elect to purchase an e-book and the passcode online at http://connect.customer.mcgraw-hill.com/student-start/.

Please follow the link in D2L under Content to register for the correct course.

ADDITIONAL MATERIALS:

A basic calculator that will add, subtract, multiply, divide and take percentages
YOU DO NOT NEED AN EXPENSIVE CALCULATOR

TECHNICAL REQUIREMENTS:

Access to Desire2Learn (D2L), HGTC's student portal for course materials. WaveNet and D2L email access.

STUDENT IDENTIFICATION VERIFICATION

Students enrolled in online courses will be required to participate in a minimum of one (1) proctored assignment and/or one (1) virtual event to support student identification verification. Please refer to your Instructor Information Sheet for information regarding this requirement.

CLASSROOM ETIQUETTE:

As a matter of courtesy to other students and your professor, please turn off cell phones and other communication/entertainment devices before class begins. If you are monitoring for an emergency, please notify your professor prior to class and switch cell phone ringers to vibrate.

NETIQUETTE: is the term commonly used to refer to conventions adopted by Internet users on the web, mailing lists, public forums, and in live chat focused on online communications etiquette. For more information regarding Netiquette expectations for distance learning courses, please visit: Online Netiquette.

Part II: Student Learning Outcomes

COURSE LEARNING OUTCOMES and ASSESSMENTS*:

- 1. Recognize financial transactions, record them into journals, summarize them, adjust accounts where necessary, and prepare financial statements.
- Use the financial statements: (income statement, balance sheet, statement of retained earnings, and statement of cash flows) to interpret a company's financial position, results of operations, and cash flows.
- Recognize differences between business entities.
- 4. Recognize overall effective internal control systems, and relate general procedures to specifically control cash, inventory, and fixed assets.
- 5. Account for sales and accounts receivable
- 6. Account for purchases and accounts payable.
- 7. Calculate Payroll.
- 8. Determine appropriate valuation procedures for inventory and fixed assets.
- 9. Account for depreciation and record the effects of plant asset disposals.

*Students – please refer to the Instructor's Course Information sheet for specific information on assessments and due dates.

Part III: Grading and Assessment

EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS*

Students' performance will be assessed and the weight associated with the various measures/artifacts are listed below.

HOMEWORK:

All assignments will be completed in Connect. Homework assignments **MUST** be submitted in a timely manner. The due date is displayed in Connect for each assignment and is also listed on the D2L course homepage. Homework problems in Connect will be graded as soon as they are completed. There is a due date for each problem. If you miss the due date, you will be able to complete the homework, but you will be penalized 20% of your grade for each day that you are late. Practice Exercises and Audio Files have been assigned in Connect for you to practice the work. All of the homework is designed to be used by you as a learning tool. To that end, you can click on the link button if you are unsure of a concept and you will be directed online to the specific section of the text where the concept is located. If you answer incorrectly, the problem will give you hints to point you to the correct answer.

EXAMS: There will be 4 exams on various units of the text as well as a comprehensive final exam.

EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS:

	<u>Points</u>	<u>%</u>
Homework assignments	280	36%
Unit Tests	400	51%
Final Examination	100	13%
Total	780	100%

GRADING SYSTEM:

The Business Department has a seven day grading policy. Please note the College adheres to a 10 point grading scale A = 100 - 90, B = 89 - 80, C = 79 - 70, D = 69 - 60, F = 59 and below. You must have your Dean's approval if changes in the scale are made.

Grades earned in courses impact academic progression and financial aid status. Before withdrawing from a course, be sure to talk with your instructor and financial aid counselor about the implications of that course of action. Ds, Fs, Ws, WFs and Is also negatively impact academic progression and financial aid status.

The Add/Drop Period is the first 5 days of the semester for **full term** classes. Add/Drop periods are shorter for accelerated format courses. Please refer to the academic calendar for deadlines for add/drop (<u>ACADEMIC CALENDAR</u>). You must attend at least one meeting of all of your classes during that period. If you do not, you will be dropped from the course(s) and your Financial Aid will be reduced accordingly.

Part IV: Attendance

Horry-Georgetown Technical College maintains a general attendance policy requiring students to be present for a minimum of eighty percent (80%) of his or her classes in order to be eligible to receive credit for any course. However, due to the varied nature of courses taught at the College, a more rigid attendance policy may be required by individual instructors. At a minimum, a student may be withdrawn from a course(s) after he or she has been absent in excess of ten percent (10%) of the total contact hours for a course. Instructors define absentee limits for their class at the beginning of each term; please refer to the Instructor Course Information Sheet.

For online and hybrid courses, check your Instructor's Course Information Sheet for any required on-site meeting times. Please note, instructors may require tests to be taken at approved testing sites, if you use a testing center other than those provided by HGTC, the center may charge a fee for its services.

Part V: Student Resources



The Student Success and Tutoring Center (SSTC)

The SSTC offers to all students the following **free** resources:

- 1. Academic coaches for most subject areas, Writing Center Support, and college success skills.
- 2. On-line student success and academic support resources.

Visit the SSTC website: Student Success & Tutoring Center and visit the student services tab in your WaveNet account to schedule appointments using TutorTrac. For more information, call: SSTC Conway, 349-7872; SSTC Grand Strand, 477-2113; and SSTC Georgetown, 520-1455. Room locations and Live Chat is available on the SSTC website.



Student Information Center: WaveNet Central (WNC)

WNC offers to all students the following free resources:

- 1. **Getting around HGTC**: General information and guidance for enrollment!
- 2. Use the <u>Online Resource Center (ORC)</u> for COMPASS support, technology education, and online tools.
- 3. **Drop-in technology support or scheduled training** in the Center or in class.
- 4. **In-person workshops, online tutorials and more services** are available.

Visit the WNC website: <u>Wavenet Central</u>. Live Chat and Center locations are posted on the website. Or please call one of the following locations: WNC Conway, 349-5182; WNC Grand Strand, 477-2076; and WNC Georgetown, 520-1473.

Student Testing: (If course is offered in multiple format include this section, delete if only F2F sections are offered.)

Testing in an online/hybrid course may be accomplished in a variety of ways:

- Test administered within D2L
- Test administered in writing on paper
- Test administered through Publisher Platforms

Further more tests may have time limits and/or require a proctor.

Proctoring can be accomplished either face-to-face at an approved site or online through RPNow, our online proctoring service. To find out more about proctoring services, please visit the Online Testing section of the HGTC's Testing Center webpage.

The **Instructor Information Sheet** will have more details on test requirements for your course.

Disability Services

HGTC is committed to providing an accessible environment for students with disabilities. Inquiries may be directed to Jocelyn Williams, Director of Student Development on the Conway Campus Jaime Davis, Counselor/Advisor on the Georgetown Campus or Kristin Griffin, Counselor on the Grand Strand Campus. These individuals will review documentation of the student's disability and, in a confidential setting with the student, develop an educational accommodation plan.

Note: It is the student's responsibility to self-identify as needing accommodations and to provide acceptable documentation. After a student has self-identified and submitted documentation of a disability, accommodations may be determined, accepted, and provided.

Statement of Equal Opportunity/Non-Discrimination Statement

Horry Georgetown Technical College prohibits discrimination and harassment, including sexual harassment and abuse, on the basis of race, color, gender, national or ethnic origin, age, religion, disability, marital status, veteran status, sexual orientation, gender identity, or pregnancy in educational programs and/or activities.

Title IX Requirements

Horry Georgetown Technical College prohibits the offenses of domestic violence, dating violence, sexual assault, and stalking. Any student who believe he or she has experienced or witnessed discrimination including sexual harassment, domestic violence, dating violence, sexual assault or stalking is encouraged to report such incidents to one of the College's Title IX Coordinators.

*Faculty and Staff are required to report incidents to the Title IX Coordinators when involving students. The only HGTC employees exempt from mandatory reporting are licensed mental health professionals (only as part of their job description such as counseling services).

Inquiries regarding the non-discrimination policies:		
Student and prospective student inquiries	Employee and applicant inquiries concerning	
concerning Section 504, Title II, and Title IX	Section 504, Title II, and Title IX and their	
and their application to the College or any	application to the College may be directed to	
student decision may be directed to the	the Associate Vice President for Human	
Associate Vice President for Student Affairs.	Resources.	
Dr. Melissa Batten, AVP Student Affairs	Jacquelyne Snyder, AVP Human Resources	
Title IX Coordinator	Section 504, Title II, and Title IX Coordinator	
Building 1100, Room 107A, Conway Campus	Building 200, Room 212A, Conway Campus	
PO Box 261966, Conway, SC 29528-6066	PO Box 261966, Conway, SC 29528-6066	
843-349-5228	843-349-5212	
Melissa.Batten@hgtc.edu_	Jacquelyne.Snyder@hgtc.edu	