

**SEMINOLE STATE COLLEGE
BOARD OF REGENTS REGULAR MEETING
Thursday, May 20, 2021**

**Luncheon
Enoch Kelly Haney Center – Room #204**

**Business Session
Enoch Kelly Haney Center – Board Room
1:00 P.M.**

I. CALL TO ORDER

II. ROLL CALL OF MEMBERS

III. INTRODUCTION OF GUESTS

IV. READING AND APPROVAL OF MINUTES

- [Regular Meeting March 25, 2021](#)
- Special Meeting April 6, 2021

V. COMMUNICATIONS TO THE BOARD

Financial Report – April 30, 2021

- E&G and Auxiliary Purchases over \$15,000 for March - None

- E&G and Auxiliary Purchases over \$15,000 for April - Bytespeed - \$28,470

VI. HEARING OF DELEGATIONS

None at the time of filing of the agenda.

VII. PRESIDENT'S REPORT

- ✓ Personnel Update
- ✓ Update on Campus Repairs, Renovations and Projects
- ✓ Online Degree Programs
- ✓ Technology Services Task Force
- ✓ COVID Update
- ✓ Campus Honors
- ✓ Campus Activities
- ✓ Sports Updates
- ✓ Diversity, Equity, and Inclusion Efforts

VIII. BUSINESS

A. Possible Executive Session

Pursuant to Policy II-4-1 the Board may vote to convene into executive session to discuss the employment of the President pursuant to Section 307(b)(1) of the Oklahoma Open Meeting Act, 25 O.S.2011, 301-314, *“discussing the employment, hiring, appointment, promotion, disciplining or resignation of any individual salaried public officer or employee”*

1. Discussion of letter of resignation from the Vice President for Fiscal Affairs
2. Vote to Return to Open Session

Board Action: As Appropriate

B. Possible action regarding the position of Vice President for Fiscal Affairs

Board Action: As Appropriate

C. Review and consider possible action regarding campus mask mandate

Board Action: As Appropriate

D. Review and consider approval of bid from Central Sheet Metal, LLC of \$158,040 for roof replacement in the Raymond Harbor Field House

Board Action: As Appropriate

E. Consideration of any matter not known about or which could not have been reasonably foreseen prior to the posting of the agenda

Board Action: As Appropriate

IX. CONSENT AGENDA

Consider approval of the following items:

- 2021-2022 Events and Employee Holiday Schedule
- Cooperative Agreement Request for the Associate in Applied Science in Business Operations (114) – Wes Watkins Technology Center
- Cooperative Agreement Request for the Associate in Applied Science in Business Operations (114) – High Plains Technology Center
- Cooperative Agreement Request for the Associate in Applied Science in Business Operations (114) – Gordon Cooper Technology Center
- Cooperative Agreement Request for the Associate in Applied Science in Business Operations (114) – Meridian Technology Center
- Cooperative Agreement Request for the Associate in Applied Science in Business Operations (114) – Central Technology Center
- Program Modification – Online delivery of LPN to RN option through the Associate of Applied Science Degree in Nursing

X. ADJOURNMENT

If you need a disability-related accommodation or wheelchair access information, please contact: Office of ADA compliance at 405-382-9216. Requests should be made by May 19, 2021.

Minutes

SEMINOLE STATE COLLEGE BOARD OF REGENTS REGULAR MEETING March 25, 2021

I. Call to Order

The Seminole State College Board of Regents' regular monthly meeting was called to order at 1:00 p.m. in the Utterback Ballroom of the Enoch Kelly Haney Center.

II. Roll Call of Members

Roll call was conducted. Regent Franklin, Regent Pitts and Regent McQuiston were absent. Regents present were Morgan, Cain, Donaho, and Hyden.

III. Introduction of Guests

President Reynolds introduced administrators and staff present at the meeting. Special recognition was given to Ed Lemmings, Director of Physical Plant & Campus Safety; Danny Morgan, RBRC Director; Mindy Choate, Faculty Senate President, and Jeff Cheng, Assistant Professor of Business.

Special Presentation: Rita Story-Schell and SSC Women's Basketball Player Kryslyn Jones were presented a plaque recognizing the 50-year anniversary of the SSC Belles' Basketball program.

IV. Minutes

There being no additions or corrections to the minutes of the meeting held January 21, 202, Regent Hyden made a motion to approve the minutes as written and Regent Cain seconded the motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

V. Communications to the Board

Financial Report – Ms. Courtney Jones, Vice President for Fiscal Affairs, presented a review of the College's revenue and expenses through February 28, 2021. Regent Cain made a motion to approve the Financial Report as presented and Regent Donaho seconded the motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Purchases over \$15,000 for January- None

Purchases over \$15,000 for February – Elsevier/Labster - \$21,481.80

VI. Hearing of Delegations

None

VII. President's Report

President Reynolds discussed items under the President's Report and the Business portion of the agenda by utilizing a PowerPoint presentation. (See enclosed copy of the PowerPoint presentation)

Personnel Update – President Reynolds informed the Board that letters of resignation have been received from Jason Cook, STEM Division Chair; Kirsten Stevenson, Assistant Professor of Math; Bobbie Coon, NASNTI Coaching Specialist; and Valarie Watts, Director of Nursing. Letters of intent to retire have been received from Susan Shumaker, Payroll Clerk and Patty Bland, TRiO Office Manager. Crystal Bray has been hired as the Director of Nursing and Danny Morgan has been hired by the SSC Educational Foundation as the Director of the Rural Business Resource Center.

Update on Enrollment – President Reynolds gave the Board members an update on the current enrollment numbers for the spring semester.

Snowstorm Damages and Repairs – President Reynolds, Courtney Jones and Ed Lemmings gave the Board members an update on the damages to campus property from the winter storm in February as part of the State of Emergency declaration.

COVID-19 Update – President Reynolds gave the Board members an update on COVID-19 related numbers and events. She stated that the Citizen Pottawatomie Nation, Alliance Health Seminole and the Oklahoma Department of Health have all distributed vaccines to various groups, including faculty, staff and students. SSC nursing students have helped give the COVID-19 vaccine at the Medicine Shoppe in Shawnee. Quarantine and positive case numbers are at zero when last checked. Additional CARES Act funding will be distributed to students and used for other COVID-related expenditures such as offering counseling for students, and the creation of a Virtual Learning Lab.

Campus Activities – President Reynolds gave the Board members information about the following campus activities:

- PLC Women's Leadership Luncheon
- PLC Virtual Higher Education Day
- Phi Theta Kappa Virtual Induction
- SSC Students of the Month
- President's Cabinet creation and inaugural meeting
- Gateway to Prevention and Recovery NARCAN Kit donation
- Great Western Dining honored by Seminole Chamber of Commerce
- SSC Employees honored by the Seminole Chamber of Commerce

- SSC Student Hannah Potter awarded the Nigh Institute Scholarship
- Regent Brian Cain included in the Journal Record 2021 Power List in Banking and Finance
- The 2021 Spring Banquet Plans
- Plans for Commencement

VIII. **Business**

Consideration of Approval to Grant Tenure Status to Mr. Chunfu “Jeff” Cheng –

President Reynolds presented the Board with a copy of Policy II-6-4 concerning faculty tenure, a letter of recommendation and approval from both Dr. Linda Goeller, Vice President for Academic Affairs and Tammy Kasterke, Business & Education Division Chair, in addition to Mr. Cheng’s Tenure Application Summary of Evidence. President Reynolds recommended approval of granting tenure status to Mr. Cheng. Regent Donaho made a motion to approve tenure status to Mr. Cheng and Regent Cheng seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Approval of Resolution Supporting Current Restrictions Regarding Guns on

Campus – President Reynolds presented the Board with a proposed resolution for the SSC Board of Regents supporting the current restrictions regarding guns on college campuses. President Reynolds recommended approval. Regent Hyden made a motion to approve the resolution as presented and Regent Donaho seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Tabling of Bid from Dense Mechanical –

President Reynolds gave the Board members information about bids for the replacement of the heat and air units for the Raymond Harber Field House. Chairman Morgan inquired about the number of bids received for this project. Courtney Jones stated that this is the only bid received for this project. Chairman Morgan recommended that this item be tabled, and a new RFP be submitted in an attempt to obtain additional bids for the project. Regent Cain made a motion to resubmit the bid request and Regent Hyden seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Authorization to Participate in a Master Lease Agreement with the State of

Oklahoma – President Reynolds presented the Board with information about participating in a master lease agreement with the State of Oklahoma in the amount of \$875,000 for parking lot repairs, Raymond Harber Field House roof replacement and the renovation of the natatorium. She recommended approval of this item. Regent Donaho made a motion to authorize the participation in the master lease agreement with the State of Oklahoma and Regent Cain seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Acceptance of Bid from A-Tech Paving – President Reynolds provided information about bids for campus parking lot repairs. A-Tech Paving submitted the lowest and best bid and she recommended approval of this bid in the amount of \$558,695.18 to repair college parking lots. Regent Hyden made a motion to approve the bid from A-Tech

Paving in the amount of \$585,695.18 contingent upon the approval of the master lease agreement with the State of Oklahoma and Regent Cain seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Tabling of Bid from Central Sheet Metal, LLC – President Reynolds presented information about bids received for the replacement of the Raymond Harber Field House roof. The lowest bid in the amount of \$154,340.00 was received from Central Sheet Metal, LLC. President Reynolds recommended the tabling of this item for submission of licensing from Central Sheet Metal, LLC. This project is contingent upon the approval of the master lease agreement with the State of Oklahoma. Regent Cain made a motion to table this item and Regent Hyden seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

Acceptance of Bid from Silver Star – President Reynolds presented information about bids for the renovation of the natatorium. The lowest and best bid was received from Silver Star in the amount of \$93,684.00. President Reynolds recommended approval of this bid. Regent Donaho made a motion to accept this bid from Silver Star in the amount of \$93,684.00 contingent upon approval of the master lease agreement with the State of Oklahoma and Regent Cain seconded this motion. Roll call was as follows: Cain, yes; Hyden, yes; Donaho, yes; and Morgan, yes.

IX. Consent Agenda

Regents were presented information concerning items on the Consent Agenda. President Reynolds recommended approval of these items. Regent Cain made a motion to approve the Consent Agenda items and Regent Hyden seconded the motion. This motion was approved unanimously.

The Consent Agenda was as follows:

- Program modification for the Associate in Arts in Language Arts and Humanities (201)
- Program Modification for the Associate in Science in Agriculture (234)
- Program Modification for the Associate in Science in Elementary Education – ECU Option (204)

X. Adjournment

There being no further business or discussion the meeting was adjourned at 1:55 p.m.

Curtis Morgan, Chair

Minutes

SEMINOLE STATE COLLEGE BOARD OF REGENTS SPECIAL MEETING April 6, 2021

I. Call to Order

The Seminole State College Board of Regents' special meeting was called to order at 1:30 p.m. in the Enoch Kelly Haney Center Board Room.

II. Roll Call of Members

Roll call was conducted. Regents Pitts and Cain were absent. Regents present were: Morgan, McQuiston, Hyden, Donaho and Franklin.

VII. Business

Ratification of a Declaration of a State of Emergency – President Reynolds recommended approval of ratification of a Declaration of a State of Emergency because of the 2021 winter storms. Vice President for Fiscal Affairs Courtney Jones informed the Board that repairs of damages due to the winter storm are valued at around \$1 million at the current time. Regent Donaho made a motion to ratify the Declaration of a State of Emergency and Regent McQuiston seconded this motion. Roll call was as follows: Donaho, yes; McQuiston, yes; Hyden, yes; Franklin, yes; and Morgan, yes.

VIII. Adjournment

There being no further business or discussion the meeting was adjourned at 12:07 p.m.

Curtis Morgan, Chair

**Seminole State College
Combining Statement of Net Assets
As of March 31, 2021**

	Education and General Fund	Auxiliary and Restricted Fund	Capital Projects Fund	Payroll Withholding Fund	OKHEEI Trust Fund	Federal Restricted Fund	CARES Act Fund	Capital Assets and Long-Term Debt Fund	Total All Funds
Cash and Cash Equivalents Current	2,731,085	204,151	\$ 521,041	\$ (1,636)	\$ -	\$ 20,353	\$ 63,169	\$ -	\$ 3,538,163
Accounts Receivable, net	2,133,495	776,483	-	-	-	-	-	-	2,909,978
Capital Assets, net	-	-	-	-	-	-	-	18,906,846	18,906,846
Total Assets	4,864,581	980,634	521,041	(1,636)	-	20,353	63,169	18,906,846	25,354,987
Accounts Payable	(2,639)	105,088	-	-	12,464	-	-	-	114,913
Other Accrued Expenses	-	-	-	(1,636)	-	-	-	-	(1,636)
Due To/From Other Funds	(24,159)	(8,120)	-	-	32,955	-	(588)	-	89
Unearned Revenue	2,133,495	776,483	-	-	-	-	-	-	2,909,978
Current Portion of Noncurrent Liabilities	-	-	-	-	-	-	-	1,417,185	1,417,185
Premiums	-	-	-	-	-	-	-	573,577	573,577
Capital Lease Obligations Payable to State Agencies	-	-	-	-	-	-	-	12,629,745	12,629,745
Total Liabilities	2,106,698	873,451	-	(1,636)	45,419	-	(588)	14,620,507	17,643,851
Beginning Net Position	1,265,946	148,769	443,114	-	37,175	19,770	690,732	4,286,339	6,891,845
Change in Net Position	1,491,937	(41,586)	77,927	-	(82,595)	583	(626,975)	-	819,290
Ending Net Position	2,757,883	107,183	\$ 521,041	\$ -	\$ (45,419)	\$ 20,353	\$ 63,757	\$ 4,286,339	\$ 7,711,136

Seminole State College
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ended March 31, 2021

	Education and General Fund	Auxiliary and Restricted Fund	Capital Projects Fund	Payroll Withholding Fund	OKHEEI Trust Fund	Federal Restricted Fund	CARES Act Fund	Capital Assets and Long-Term Debt Fund	Total All Funds
Operating Revenues									
Tuition and fees, net	\$ 4,789,954	\$ 897,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,686,990
Federal grants and contracts	107,558	3,044,052	-	-	-	-	132,060	-	3,283,670
State and private grants and contracts	-	954,124	-	-	-	6,800	-	-	960,924
Auxiliary enterprise charges:	-	-	-	-	-	-	-	-	-
Housing	-	736,642	-	-	-	-	-	-	736,642
Food Service	-	559,123	-	-	-	-	-	-	559,123
Bookstore	-	849,963	-	-	-	-	-	-	849,963
Student Union	-	250	-	-	-	-	-	-	250
Athletics	-	170	-	-	-	-	-	-	170
All other	-	-	-	-	-	-	-	-	-
Other operating revenues	694,574	107,811	-	-	-	-	-	-	802,385
Total operating revenues	5,592,086	7,149,171	-	-	-	6,800	132,060	-	12,880,117
Operating Expenses									
Compensation and benefits	5,168,620	1,950,106	-	-	82,595	-	28,633	-	7,229,954
Contractual services	559,901	277,261	-	-	-	-	40,813	-	877,974
Supplies and materials	170,142	1,545,164	63,542	-	-	-	212,799	-	1,991,647
Scholarships and fellowships	881,697	6,727,467	-	-	-	-	265,308	-	7,874,472
Communications	45,772	25,297	-	-	-	6,217	-	-	77,286
Depreciation	-	-	-	-	-	-	-	-	-
Utilities	258,958	62,286	-	-	-	-	-	-	321,243
Other	511,574	1,406,798	425,482	-	-	-	211,482	-	2,555,336
Total Operating Expenses	7,596,663	11,994,378	489,024	-	82,595	6,217	759,035	-	20,927,913
Operating income (loss)	(2,004,577)	(4,845,207)	(489,024)	-	(82,595)	583	(626,975)	-	(8,047,795)
Non-operating Revenues (Expenses)									
State appropriations	3,496,514	-	-	-	-	-	-	-	3,496,514
Federal grants - non-operating	-	4,235,212	-	-	-	-	-	-	4,235,212
State grants - non-operating	-	563,752	-	-	-	-	-	-	563,752
Contributions and other nonoperating revenues	-	-	-	-	-	-	-	-	-
Investment revenue	-	4,657	-	-	-	-	-	-	4,657
Net non-operating revenue (expenses)	3,496,514	4,803,621	-	-	-	-	-	-	8,300,135
Income (loss) before other revenues, expenses, gains, losses and transfers	1,491,937	(41,586)	(489,024)	-	(82,595)	583	(626,975)	-	252,339
Capital appropriations - state	-	-	566,951	-	-	-	-	-	566,951
Contributed capital-donated capital asset	-	-	-	-	-	-	-	-	-
Transfers from (to)	-	-	-	-	-	-	-	-	-
Change in Net Position	1,491,937	(41,586)	77,927	-	(82,595)	583	(626,975)	-	819,290
Net Assets, Beginning of Year	1,265,946	148,769	443,114	-	37,175	19,770	690,732	4,286,339	6,891,845
Net Assets, End of Year	\$ 2,757,883	\$ 107,183	\$ 521,041	\$ -	\$ (45,419)	\$ 20,353	\$ 63,757	\$ 4,286,339	\$ 7,711,136

Seminole State College
Combining Statement of Changes in Cash and Cash Equivalents
For the Period Ended March 31, 2021

	Education and General Fund	Auxiliary and Restricted Fund	Capital Projects Fund	Payroll Withholding Fund	OKHEEI Trust Fund	Federal Restricted Fund	CARES Act Fund	Capital Assets and Long-Term Debt Fund	Total All Funds
Cash and Cash Equivalents, Beginning	\$ 1,260,016	\$ 341,227	\$ 443,114	\$ (1,936)	\$ 75,805	\$ 19,770	\$ 546,238	\$ -	\$ 2,684,232
Change in Net Position	1,491,937	(41,586)	77,927	-	(82,595)	583	(626,975)	-	819,290
Items not providing/using cash									
Accounts payable	6,340	(9,326)							(2,986)
Other accrued liabilities	(3,049)	40,240		300					37,191
Due to/from other funds	(24,159)	(126,403)			6,790		143,907		300
Due to/from other funds									135
Non cash changes to Net Position	(20,868)	(95,489)	-	300	6,790	-	143,907	-	34,640
Cash and Cash Equivalents, Ending	<u>\$ 2,731,085</u>	<u>\$ 204,152</u>	<u>\$ 521,041</u>	<u>\$ (1,636)</u>	<u>\$ -</u>	<u>\$ 20,353</u>	<u>\$ 63,169</u>	<u>\$ -</u>	<u>\$ 3,538,163</u>

Seminole State College
Education and General - Statement of Budgeted Revenues and Expenditures
For the Period Ended March 31, 2021

	<u>ACTUAL</u>		<u>BUDGET</u>	
	<u>CURRENT</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL</u>	<u>YEAR-TO-DATE</u>
<u>REVENUE</u>				
State Appropriations	\$ 784,737	\$ 3,496,514	\$ 4,513,429	\$ 3,385,072
Tuition	174,289	2,826,246	3,401,424	3,013,662
Non-Resident Tuition Fees	12,938	454,431	352,450	312,271
Remedial Course Fee	1,334	35,207	42,000	37,212
Tuition	<u>188,560</u>	<u>3,315,884</u>	<u>3,795,874</u>	<u>3,363,144</u>
STEM Academic Excellence Fee	6,198	108,729	123,000	108,978
LAH Academic Excellence Fee	2,940	47,553	55,000	48,730
Bus & Ed Academic Excellence Fee	5,072	57,088	63,000	55,818
Health Science Academic Excellence Fee	515	13,185	15,000	13,290
Social Science Academic Excellence Fee	2,668	47,468	55,000	48,730
Physical Therapist Assistance Fee	-	5,640	6,000	5,316
Technology Service Fee	17,359	246,434	275,000	243,650
Bus And Ind Additional Fees	-	-	-	-
Nursing Fee	4,116	76,697	84,000	74,424
Laboratory Fees	4,108	70,456	87,000	77,082
Medical Lab Tech Fee	-	9,620	11,000	9,746
Electronic Academic Access Fee	4,275	74,515	86,000	76,196
Dist Education/Outreach Fee	16,987	231,824	159,000	140,874
Academic Course Fees	<u>64,239</u>	<u>989,209</u>	<u>1,019,000</u>	<u>902,834</u>
Other Student Fees	<u>33,925</u>	<u>484,861</u>	<u>527,000</u>	<u>466,922</u>
Total Tuition and Fees	<u>286,725</u>	<u>4,789,954</u>	<u>5,341,874</u>	<u>4,732,900</u>
Other Income	<u>132,780</u>	<u>802,132</u>	<u>889,627</u>	<u>788,210</u>
Total Revenue	<u>1,204,241</u>	<u>9,088,600</u>	<u>10,744,930</u>	<u>8,906,182</u>
<u>EXPENDITURES</u>				
Instruction	457,899	3,216,405	4,661,853	3,384,505
Research	-	-	-	-
Public Service	-	-	-	-
Academic Support	27,749	251,225	409,453	297,263
Student Services	76,828	805,704	1,173,128	851,691
Institutional Support	129,583	1,278,212	1,723,513	1,251,270
Physical Plant	153,279	1,163,421	1,875,085	1,361,312
Scholarships and Tuition Waivers	8,330	881,697	901,898	654,778
Total Expenditures	<u>853,668</u>	<u>7,596,663</u>	<u>10,744,930</u>	<u>7,800,819</u>
Total Revenue Over (Under) Expenditures	<u>\$ 350,573</u>	<u>\$ 1,491,937</u>	<u>\$ -</u>	<u>\$ 1,105,362</u>

Seminole State College
Auxiliary Summary Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	CURRENT MONTH	YEAR TO DATE	BUDGET	
			ANNUAL	YEAR-TO-DATE
<u>REVENUES</u>				
Contractual Food Service	\$ 31,025	\$ 559,123	\$ 735,100	\$ 606,458
Bookstore	22,921	852,761	1,443,500	1,341,012
Institutional Support	37,916	604,932	707,707	614,290
Seminole/Roesler Residential Centers	28,059	960,591	1,059,300	830,491
Student Activities	23,043	333,293	382,500	332,010
Total Revenues	142,963	3,310,701	4,328,107	3,724,260
<u>EXPENDITURES</u>				
Contractual Food Service	83,929	497,799	700,400	571,526
Bookstore	24,862	737,666	885,437	775,643
Institutional Support	30,432	1,097,075	1,311,200	1,204,993
Seminole/Roesler Residential Centers	61,213	597,317	700,120	545,393
Student Activities	102,572	466,591	730,950	671,743
Total Expenditures	303,008	3,396,449	4,328,107	3,769,299
Revenue Over (Under) Expenditures	\$ (160,045)	\$ (85,747)	\$ (0)	\$ (45,039)

Seminole State College
Food Service - Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	ACTUAL		BUDGET	
	CURRENT	YEAR-TO-DATE	ANNUAL	YEAR-TO-DATE
Meals revenue	\$ 30,660	\$ 558,079	\$ 654,100	\$ 539,633
Other revenue	365	1,045	81,000	66,825
Total revenue	<u>31,025</u>	<u>559,123</u>	<u>735,100</u>	<u>606,458</u>
Travel	-	-	-	-
Supplies	-	-	2,000	1,632
Miscellaneous Expenditures	83,929	497,799	697,400	569,078
Contractual Service	-	-	1,000	816
Sponsorships	-	-	-	-
Advertising	-	-	-	-
Telephone	-	-	-	-
Postage	-	-	-	-
Equipment	-	-	-	-
Total expenditures	<u>83,929</u>	<u>497,799</u>	<u>700,400</u>	<u>571,526</u>
Net profit (loss)	<u>\$ (52,904)</u>	<u>\$ 61,325</u>	<u>\$ 34,700</u>	<u>\$ 34,931</u>

Seminole State College
Bookstore Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	ACTUAL		BUDGET	
	CURRENT	YEAR-TO-DATE	ANNUAL	YEAR-TO-DATE
Sales revenue	\$ 22,914	\$ 849,454	\$ 1,440,000	\$ 1,337,760
Other revenue	7	3,307	3,500	\$ 3,252
Total revenue	22,921	852,761	1,443,500	1,341,012
Purchase For Resale	13,221	635,010	750,000	657,000
Professional Salaries, F.T.	3,520	31,684	42,245	37,007
Classified Salaries, F.T.	2,150	19,244	25,545	22,377
Classified Salaries, P.T.	-	-	-	-
Student Wages	-	-	8,310	7,280
Professional Services	-	-	-	-
Fringe Benefits	2,949	26,215	28,900	25,316
Compensation expenditures	8,619	77,142	105,000	91,980
Travel	-	-	1,587	1,391
Supplies	184	5,405	2,850	2,497
Bookstore Supplies	-	62	-	-
Miscellaneous Expenditures	179	962	1,000	876
Contractual Service	2,659	19,036	25,000	21,900
Sponsorships	-	-	-	-
Advertising	-	-	-	-
Telephone	-	-	-	-
Postage	-	49	-	-
Equipment	-	-	-	-
Other expenditures	3,022	25,514	30,437	26,663
Total expenditures	24,862	737,666	885,437	775,643
Net profit (loss)	\$ (1,941)	\$ 115,095	\$ 558,063	\$ 565,368

Seminole State College
Institutional Support- Statement of Budgeted Revenues and Expenditures
For the Period Ended March 31, 2021

	<u>ACTUAL</u>		<u>BUDGET</u>	
	<u>CURRENT</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL</u>	<u>YEAR-TO-DATE</u>
<u>REVENUE</u>				
Student Service Fee	\$ 18,541	\$ 271,209	\$ 310,707	\$ 269,693.68
Infrastructure Fee	19,141	292,534	342,000	296,856
Student Fees	<u>37,682</u>	<u>563,743</u>	<u>652,707</u>	<u>566,550</u>
Other Income-Overpayment	-	9,182	20,000	17,360
Refunds / Reimbursements	7	30,641	35,000	30,380
Seminar fees	-	-	-	-
Vending machine commissions	227	1,117	-	-
Photocopy revenue	-	-	-	-
Repair and replacement, damaged property	-	-	-	-
Haney Center	-	250	-	-
Other income	<u>234</u>	<u>41,189</u>	<u>55,000</u>	<u>47,740</u>
Total Revenue	<u>37,916</u>	<u>604,932</u>	<u>707,707</u>	<u>614,290</u>
<u>EXPENDITURES</u>				
Professional Salaries, F.T.	-	250	-	-
Classified Salaries, F.T.	-	-	-	-
Classified Salaries, P.T.	-	-	-	-
Student Wages	-	-	-	-
Professional Services	1,350	81,327	190,000	174,610
Fringe Benefits	-	4,149	-	-
Personnel expenditures	<u>1,350</u>	<u>85,726</u>	<u>190,000</u>	<u>174,610</u>
Travel	-	8	9,000	8,271
Supplies	386	106,101	15,000	13,785
Bookstore Supplies	-	-	-	-
Miscellaneous Expenditures	9,765	88,059	132,200	121,492
Contractual Service	-	-	-	-
Sponsorships	-	-	-	-
Advertising	-	182	-	-
Telephone	-	-	-	-
Postage	-	-	-	-
Equipment	-	-	-	-
Housing and book scholarships	18,931	811,250	900,000	827,100
Haney Center	-	5,749	60,000	55,140
			5,000	4,595
Total Expenditures	<u>30,432</u>	<u>1,097,075</u>	<u>1,311,200</u>	<u>1,204,993</u>
Total Revenue Over (Under) Expenditures	<u>\$ 7,484</u>	<u>\$ (492,143)</u>	<u>\$ (603,493)</u>	<u>\$ (590,703)</u>

Seminole State College
Housing - Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	ACTUAL		BUDGET	
	<u>CURRENT</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL</u>	<u>YEAR-TO-DATE</u>
Rental revenue - Dorms	\$ 27,779	\$ 733,538	\$ 820,300	643,115
Rent - Talent Search	-	-	100,000	78,400
Rent - Upward Bound	-	-	129,000	101,136
Other revenue	279	227,053	10,000	7,840
Total revenue	<u>28,059</u>	<u>960,591</u>	<u>1,059,300</u>	<u>830,491</u>
Professional Salaries, F.T.	-	-	-	-
Classified Salaries, F.T.	-	-	-	-
Classified Salaries, P.T.	-	-	-	-
Student Wages	-	-	-	-
Professional Services	-	-	-	-
Fringe Benefits	-	-	-	-
Personnel expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Travel	-	-	-	-
Supplies	322	13,445	20,040	15,611
Miscellaneous Expenditures	49,353	520,878	574,120	447,239
Contractual Service	-	-	20,000	15,580
Sponsorships	-	-	-	-
Advertising	-	-	-	-
Telephone	80	708	960	748
Utilities	11,458	62,286	85,000	66,215
Postage	-	-	-	-
Equipment	-	-	-	-
Other expenditures	<u>61,213</u>	<u>597,317</u>	<u>700,120</u>	<u>545,393</u>
Total expenditures	<u>61,213</u>	<u>597,317</u>	<u>700,120</u>	<u>545,393</u>
Net profit (loss)	<u>\$ (33,154)</u>	<u>\$ 363,274</u>	<u>\$ 359,180</u>	<u>\$ 285,098</u>

Seminole State College
Student Activities - Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	ACTUAL		BUDGET	
	CURRENT	YEAR-TO-DATE	ANNUAL	YEAR-TO-DATE
Student activity fee	\$ 20,812	\$ 299,785	\$ 342,000	\$ 296,856
Cultural & recreation fee	2,231	33,508	39,000	33,852
Athletic Administration	-	-	-	-
Golf-Women	-	-	-	-
Golf-Men	-	-	-	-
Womens Soccer	-	-	-	-
Men's Basketball	-	-	1,000	868
Women's Basketball	-	-	-	-
Volleyball	-	-	-	-
Baseball	-	-	250	217
Softball	-	-	250	217
Total Revenue	23,043	333,293	382,500	332,010
Athletic Administration	20,062	162,949	312,533	287,218
National Tournaments	-	-	25,000	22,975
Golf-Women	865	12,922	14,654	13,467
Golf-Men	1,966	15,400	14,967	13,755
Womens Soccer	12,954	36,730	28,500	26,192
Men's Basketball	13,082	35,586	45,098	41,445
Women's Basketball	12,713	35,801	37,022	34,023
Volleyball	4,745	23,021	37,022	34,023
Baseball	21,808	81,179	103,998	95,574
Softball	14,220	59,872	80,156	73,663
Student Government	-	1,122	10,000	9,190
Livestock Judging Team	-	55	10,000	9,190
PLC	156	1,454	10,000	9,190
SSC Aggie (AFAC)	-	500	500	460
Phi Theta Kappa (AFAC)	-	-	500	460
NASA (AFAC)	-	-	500	460
Student Nurse Association(AFAC)	-	-	500	460
Total Expenditures	102,572	466,591	730,950	671,743
Revenue Over (Under) Expenditures	\$ (79,529)	\$ (133,298)	\$ (348,450)	\$ (339,733)

Seminole State College
Restricted Funds - Statement of Revenue and Expenditures
For the Period Ended March 31, 2021

	<u>Revenue</u>	<u>Expenditures</u>	<u>Net</u>
PELL	\$ 2,556,209	\$ 2,556,209	\$ -
PELL Recovery	896	-	896
SEOG	68,500	68,500	-
Direct Loans	1,610,503	1,610,503	-
Student loan repayment	804	-	804
College Work Study	32,879	32,879	-
SSC Foundation	78,237	81,152	(2,916)
Private Scholarships	391,857	484,141	(92,284)
Private Loans	85,670	-	85,670
Cherokee Student Grants	25,000	25,000	-
Shawnee Tribe Student Grants	7,937	7,937	-
Citizen Pottawatomie Stud Grnt	66,397	66,000	397
Chickasaw Tribe Std Grants	76,915	76,917	(2)
OHLAP	380,952	380,224	728
Misc Indial Tribal Grants	86,686	85,827	859
Oklahoma Tuition Aid Grant	182,800	182,000	800
Subtotal Financial Aid	<u>5,652,242</u>	<u>5,657,290</u>	<u>(5,048)</u>
Title III Engaging Students in Science	215,157	215,157	-
Ub Math/Science #2	193,274	192,610	665
Ub Math/Science #1	167,498	166,863	635
Upward Bound #2	181,240	181,280	(40)
Upward Bound #1	233,668	233,428	240
Talent Search West	207,046	207,046	-
Talent Search Central	289,585	289,585	-
Dream Catcher Gear Up	640,864	641,470	(606)
STEM Student Support	184,800	183,374	1,426
Student Support Serices	203,107	203,107	-
NASNTI Grant	256,725	256,802	(76)
Carl Perkins	15,518	13,359	2,159
Subtotal Federal Grants	<u>2,788,483</u>	<u>2,784,082</u>	<u>4,402</u>
Care Bears	12,400	6,299	6,102
Nursing Student'S	1,642	2,135	(493)
Residential Deposits	6,845	-	6,845
Professional Staff Council	1,890	1,057	833
Upward Bound #2 Fund Raiser	944	2,160	(1,216)
Upward Bound M/S Fund Raiser	3,789	2,579	1,210
Ub Ms #2 Fund Raiser	428	1,542	(1,114)
Upward Bound #1 Fundraiser	3,170	2,277	894
Subtoal Other Restricted	<u>31,109</u>	<u>18,049</u>	<u>13,061</u>
Total	<u>\$ 8,471,834</u>	<u>\$ 8,459,420</u>	<u>\$ 12,415</u>

ALBERT B. Rice
2300 N. BRYAN AVE
SHAWNEE, OK 74801

January 28, 2021

Human Resources
Seminole State College
P.O. Box 351
Seminole, Oklahoma 74818-0351

Dear Search Committee,

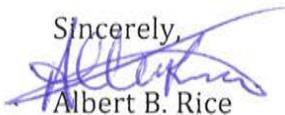
I am interested in the position of GEAR UP Student/Parent Coordinator at your university. My experience, enthusiasm and commitment will be an asset to your current staff of qualified and dedicated professionals.

I am presently retired and wanting to get back into the TRIO programs. I was instrumental in drafting the proposal that was awarded Southwestern Christian College an Upward Bound Program grant in 1995. I served as the Director of the program until my retirement. Under my direction, the programs reputation is renown on the college campus as well as in the community. I established a solid working rapport with area target school districts Administrators and Teachers.

My qualifications for the above referenced position include a Master's Degree in Student Personnel Guidance and Counseling, proven and effective communication skills, counseling experience at the High School and Collegiate Levels, and the administrative experience that comes from directing a variety of student and civic service programs. I have worked directly with first-generation low-income students and parents for a number of years. I also served on the Executive Board of Terrell, Texas Chamber of Commerce and a diligent member of the Kiwanis club and other civic organizations.

Upon review of my credentials, I would welcome an interview at your earliest convenience. Thank you for your consideration and look forward to hearing from you.

Sincerely,



Albert B. Rice

Albert Rice
2300 N Bryan Ave.
Shawnee, OK 74804
(469)-693-1775

PROFESSIONAL EXPERIENCE

- 08/88-2019** ***SOUTHWESTERN CHRISTIAN COLLEGE, Terrell, Texas***
- 08/93-2019** ***Title: Director of Upward Bound***
Duties: Responsible for the overall operations of the program; coordination of staffs and participants; planning; budgeting; staffing and evaluation of the program. Directly responsible for administering the program in accordance with federal guidelines. Very high profile position in small town requiring extensive community involvement and great communication skills. Coordinate Mentoring Program and Advisory Council.
- 08/88-08/94** ***Title: Director of Counseling Services***
Duties: Coordinated and conducted human relations guidance and counseling program for 300 students Maintained students folders; administered, scored, and interpreted standardized tests; provided group sessions with developmental activities for students. Counseled with students, staff, and parents. Planned and conducted guidance workshops, quality of life seminars; special interest groups; career counseling; coordinated college community programs.
- 08/91-08/94** ***Title: Director of Food Services***
Duties: Budget preparation; menu planning; employee scheduling; coordinated catering activities; and student union activities. Responsible for contacts with vendors and service providers.
- 08/87-05/88** ***OKMULGEE PUBLIC SCHOOLS, Okmulgee, Oklahoma***
Title: Adult Education Teacher
Duties: Prepared students for GED testing. Helped students receive the education needed for high school completion.
- 09/86-05/87** ***SHAWNEE PUBLIC SCHOOLS, Shawnee, Oklahoma***
Title: Adult Education Teacher
Duties: Met the educational needs of students who had dropped out of school. Administered and scored standardized tests as an instrument for determining each student's educational needs. Taught the basic course work: English, Math, Science, Reading, and Spelling. Prepared students to pass the GED test.

03/83-04/87

GRAND RESTAURANT, Shawnee, Oklahoma

Title: Chef

Duties: responsible for day-to-day management of three dining rooms. Responsible for weekly advertisements; coordinated banquets, parties. Purchased all foods and supplies. Supervised employees.

05/82-03/83

JEREMIAH'S RESTAURANT, Shawnee, Oklahoma

Title: Executive Chief

Duties: Assured proper preparation of food for three dining rooms. Coordinated banquets, parties, and catering services. Supervised employees. Responsible for food marketing and maintaining a low food cost budget.

01/80-08/82

LANGSTON UNIVERSITY, Langston, Oklahoma

Title: Assistant Director of Food Services

Duties: Responsible for day-to-day management of a 14-person food service staff. Conducted a weekly inventory, purchased all food and supplies. Coordinated on-campus banquets, presidential luncheons and other university catered activities.

08/79-12/81

BOLEY PUBLIC SCHOOLS, Boley, Oklahoma

Title: School counselor, K-12

Duties: Coordinated and conducted a human relations guidance and counseling program based on the state model. Maintained pupils' folders, provided group sessions, administered and scored standardized tests coordinated school and community programs.

**DEPARTMENT OF HUMAN SERVICES, Boley State School for Boys
Boley, Oklahoma; held the following positions:**

05/78-08/79 Staff Assistant

09/76-05/78 Program Supervisor

04/75-09/76 Social Worker

Duties: included responsible day-to-day management of residential cottages; developed studies and methodologies necessary for growth and on-going development of each student. Counseled delinquent youth who had been committed to the Institution.

08/72-05/74

SOUTHWESTERN CHRISTIAN COLLEGE, Terrell, Texas

Title: History Instructor

Duties: Caused learning in classroom with college students. Responsible for various student activities, including History Club, Afro-American History Club, Student Senate, and Student Grievance Committee.

Education

Central State University, Edmond, Oklahoma
Masters, Education, 1981

East Texas State University, Commerce, Texas
Graduate Work, 1973-74
Bachelor of Science, 1972
Majors: Sociology and History
Special Emphasis: Social Work

Southwestern Christian College, Terrell, Texas
Associate of Arts, 1969
Major: Business

REFERENCES

Robert Edison
315 Murdeaux
Dallas, Texas 75217
Phone: 214-403-4216
Occupation: Instructor for Dallas Independent School District
Dallas, Texas

Shelton Gibbs, III
122 Lincoln Lane
Terrell, Texas 75160
Phone: 214-695-0874
Work: 972-644-2335
Occupation: Bible Professor, Southwestern Christian College Pastor, Greenville Avenue Church of
Christ
Dallas, Texas

Dr. James Maxwell
200 Bowser
Terrell, Texas 75160
Phone: 972-524-8928
Work: 972-524-3341
Occupation: Vice President of Southwestern Christian College
Terrell, Texas

SOUTHWESTERN CHRISTIAN COLLEGE

Office of Academic Affairs



May 3, 2021

To: Whom It May Concern:

I would like to verify that Albert Rice graduated from Southwestern Christian College. He received an Associates of Arts degree with a Sociology Concentration on December 1980 in Terrell, Texas 75160. He attended fall, 1967 through spring, 1969. Due to the fire in 2008, all records for students during that year and other years were destroyed. He was employed at Southwestern for 37 years. If you have any questions, you may call 972-524-3341, ext. 179.

Sincerely,

Deborah Hodridge, Ed. D.

Vice President of Academic Affairs

200 Bowser Circle
P.O. Box 10
Terrell, TX 75160

PHONE 972-524-3341 ext. 125
FAX 972-563-7133
EMAIL Deborah.Hodridge@swcc.edu
WEB SITE www.swcc.edu

Melanie Rinehart

14502 Econtuchka Rd
Shawnee, OK 74804
Phone: 405-201-4451
E-mail: m.rinehart@sscok.edu

To Dr. Linda Goeller:

I am a goal achieving, team playing, out of the box thinker that is interested in the Director of Distance Education Center position. As you will note from my enclosed resume, my experiences have afforded me the ability to gain and refine many skill sets, not only in the higher education industry but also, in management, leadership and accounting. It is exciting to know that Seminole State College will be an industry trailblazer in the endeavor of developing fully online Associate level programs.

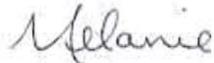
As SSC's Director of Financial Assistance, I handle multiple aspects of the financial aid office, however, my principal responsibility is leading my department and reviewing federal, state and institutional regulations, rules and policies. Not only am I responsible for knowing them, but I ensure that my staff and my administration also stay aware and up-to-date on all things financial aid. Regulatory compliance is of the utmost importance for any financial aid office.

Additionally, I have seized opportunities to diversify my knowledge and skill sets by serving as an instructor and a Returning Student Academic Advisor. I have taught Introduction to Business and Learning Strategies in an in-person environment, as well as currently developing an online Speech course. To ensure that I serve students to the highest level, I sought out, paid for, and achieved a Quality Matter's certificate in "Improving Your Online Course". I have purchased the Quality Matter's Higher Education Rubric to further my skill set.

I have a serious passion to help students obtain their degree by the most fiscally responsible means possible which drives my interest in this position. Due to the recent pandemic, it is more important than ever to meet students wherever they are in their lives. We can do that with fully online programs and intrusive student support. It would be an honor to serve as the Director of Distance Education for Seminole State College.

My background in leadership and customer service, my MBA and my knowledge of the industry, makes me a perfect candidate for your position and an asset to your organization. Thank you for your consideration and your time.

Sincerely,



Melanie Rinehart
405-201-4451

Melanie Rinehart, MBA CFAA

14502 Econtuchka Rd

Shawnee, OK 74804

Phone: 405-201-4451 E-mail: m.rinehart@sscok.edu

Objective

To be an asset for a company/organization with an outstanding reputation and who promotes both professional and personal growth in employees

Summary of Skills

- Effective leader by fostering a teamwork atmosphere with permanent and temporary staff
- Efficacious collegiate level academic instructor and advisor
- Develop and execute multiple budgets. Negotiate and secure contracts.
- Firsthand experience with worldwide range of cultures
- Excelled communicator with various demographics
- Educated in identifying personalities and assessing the best means of communication
- Built and maintained social media accounts for supervised programs
- Experienced in developing marketing strategies for different publics
- Poised and eloquent public speaker
- Strongly self-motivated, enthusiastic and profit oriented
- Sharp, innovative, quick learner; proven ability to adapt quickly to a challenge
- Knowledgeable in Microsoft Word, Excel, PowerPoint. Types 55 – 60 wpm with 100% accuracy
- Knowledgeable in COD, NSLDS, FAFSA, EdExpress, EDConnect, G5, Jenzabar and PowerFAIDs software

Relevant Experience

Seminole State College (November 2015 – Present)

Director of Financial Assistance

- Developed skills as an instructor of Introduction to Business, Learning Strategies, and Speech (online)
- Achieved QM certificate in Improving Your Online Course – March 2021
- Served on SSC Student Success Committee and as an Returning Student Advisor to 30+ students
- Encouraged and developed three full time employees through training and daily interaction
- Responsible for insuring all rules and regulations (both federal and state) are implemented and followed
- Continually update SSC's Policy and Procedures manual
- Responsible for monthly reconciliation, internal/external audits, IFAP, FISAP and many other reports
- Designed and executed FAFSA Days. An event to help students complete FAFSA on October 1st
- Developed student-centric presentations for Freshman orientation class and other learning opportunities
- Successfully lead and executed a complete IT overhaul moving from Poise to Jenzabar EX/PowerFAIDs
- Successfully navigated renewing SSC's PPA agreement
- Implemented the use of social media to improve communications with students
- Served on Oklahoma Association of Student Financial Aid Administrators (OASFAA) Board, Southwest Association of Student Financial Aid Administrators (SWASFAA) Board and the National Association of Student Financial Aid Administrators' (NASFAA) Advocacy Network
- Attended and/or presented at multiple conferences including FSA, NASFAA, PowerFAIDs, Jenzabar, OASFAA, SWASFAA
- Obtained NASFAA Certified Financial Aid Administrator (FAAC) certification
- Achieved nine nationally recognized credentials from NASFAA
- Obtained NFEC Certified Financial Educator Instructor (CFEI) certification
- 2017 SSC/Seminole Chamber of Commerce Staff Employee of the Month
- 2018 OASFAA/SWASFAA Philo Brasher Award Recipient

St. Gregory's University – Shawnee, OK (January 2013 – November 2015)

Staff Accountant (Sept 2014 – November 2015)

- Responsible for daily review, balancing and reconciling bank accounts
- Maintaining and generating draws from the Federal G5 account for Financial Aid
- Responsible for setup and maintenance of budgets within CVUE
- Assist with student receivables accounts and accounts payable when needed
- Coordinating and overseeing yearly audit

Senior Financial Aid Counselor (August 2013 – September 2014)

- Responsible for counseling, awarding and processing financial aid for traditional and adult students
- Daily review of notices from IFAP and Oklahoma State Regents concerning changes and updates
- Achieved five nationally recognized credentials from the National Association of Student Financial Aid Administrators (NASFAA)
- Configured and developed all aspects of Financial Aid in CampusVue software
 - Responsible for continued updates and reconfiguration in system
 - Attended 2014 CampusVue National Conference
- Researched and developed institutional financial aid policies
- Developed and presented Financial Aid information sessions for parents, students and adult students

Financial Aid Counselor (January 2013 – August 2013)

- Responsible for counseling, awarding and processing financial aid for traditional and adult students
 - Attended 14 + web seminars to educate myself on financial aid
 - Became knowledgeable of the financial aid industry in a limited amount of time
 - Counseled students and parents in face to face sessions as well as over the phone/email
 - Developed and maintained tracking documents
- Proficient in EdExpress, EdConnect and Poise Software
- Knowledgeable on IFAP, NSLDS, FAFSA and other government/financial aid websites
- Developed and designed forms needed for the department
- Assisted with validation and set up for IT upgrade

YWCA Oklahoma City – Oklahoma City, OK (August 2012 – October 2012)

Event Coordinator

- Managed five fundraising events
 - Golf tournament, luncheon, breakfast, 5K run and gala/auction
 - Experienced three of the five events within two months
 - Was an immediate asset with little training required

National Reining Horse Association – Oklahoma City, OK (May 2004 – August 2012)

Director of Events

- Managed five Reining horse events
 - Two in Oklahoma City, OK; one in Fort Worth, TX; one in Kreuth, Germany; one in Manerbio, Italy
 - One event is two weeks and the largest Reining event in the world with over 1,500 exhibitors and 80,000 spectators (both international and domestic)
 - Effectively created the Fort Worth event from scratch achieving many goals
- Organized all aspects of a convention for 300 people and produced a year end banquet
- Created outreach and marketing tools to help educate members on programs
- Liaison for multiple committees
- Assisted in writing SOWs for a \$750,000 IT upgrade across the organization
- Prepared and presented departmental and organizational reports to the Board of Directors
- Honored as a guest speaker at Central New York Reining Horse Association's Awards Banquet

Education

St. Gregory's University – Shawnee, OK

Masters in Business Administration (2014 – 2015)

- Graduated with a 4.0 GPA and a member of Golden Key International Honour Society
- 3rd place finish the 2015 Oklahoma Governor's Cup business plan competition – Graduate Level
- Distinguished as the 2014-15 Outstanding MBA Student

University of Oklahoma – Norman, OK

B.A. in Journalism and Mass Communication with emphasis in Public Relations (1998-2002)

- Minor in History and in Communication
- Member of Phi Sigma Pi, Honors Fraternity
- Member of Alpha Phi Omega, Community Service Fraternity
 - Held many leadership positions and offices within the organization

Redland Community College – El Reno, OK

Associates in Equine Science (2002-2004)

- Equine Science Student of the Year

Personal Involvement and Achievements

- Member of Rotary International and Seminole Rotary Club
- 2018-2019 Seminole Rotary President
- Selected to participate in and completed the Leadership Seminole program
- Sought out to serve as a volunteer Subject Matter Expert for NASFAA's Certified Financial Aid Administrator® (CFAA) Program Knowledge Exam Item-Writing Workshop

References

Courtney Jones

Vice President of Fiscal Affairs

Seminole State College

405-382-9277

Natalie Heim

Principal

Epic Charter School

580-747-6690

Mendy Schmerer

Director, Office of Financial Aid

University of Oklahoma Health Sciences Center

2020-2021 SWASFAA President

405-271-2118, x 48817

Tammy Madden

Employment Specialist, HIRE

Moore Norman Technology Center

405-618-0182



TRIO...

Serving Students...

Promoting Education...

Committed to success...

Have Questions?

Call Now: (405) 382-9706

Fax: 405-382-9583

March 30, 2021

Lana Reynolds, President
Seminole State College
Seminole, OK 74868

Dear President Reynolds,

I am writing this letter to inform you that I will be retiring next year effective April 1, 2022. Also, I would like to request to be in the retirement and insurance incentive plan.

I have really love working here, first with Talent Search and mainly with Upward Bound. I will truly miss the college and the people that work here, it has been like family. Upward Bound is a very challenging, rewarding program and Richard Thornton has been the best boss ever.

Thank you,

A handwritten signature in black ink, appearing to read 'R. Williamson'.

Ronnie Williamson
Upward Bound Coordinator
Seminole State College
405-382-9718
r.williamson@sscok.edu



*Seminole State College
Upward Bound Projects
2701 Boren Blvd.
P.O. Box 351
Seminole, OK 74818-0351*

April 26, 2021

Dear Julie,

Please accept this letter as formal notification that I am resigning from my position as GEAR UP Student/Parent Coordinator. My last day will be Wednesday, June 30.

Thank you so much for the opportunity to work in this position for the past 3.5 years. I have greatly enjoyed and appreciated working with such a remarkable grant program and team. I am so grateful for the opportunity to attend some fantastic out-of-state workshops and conferences, which I will certainly take that information with me personally and throughout my career. I am extremely blessed to have gotten to know all my students and I hope I made a positive impact in their lives.

I will do everything possible to wrap up my duties and prepare my replacement. Please let me know if there is anything else I can do to help during this transition.

I wish GEAR UP and Seminole State College continued success, and I hope to stay in touch in the future.

Sincerely,

Misty Cooper

May 4, 2021

Dear President Reynolds,

Please accept this letter as formal notice of my resignation from the position of Vice President for Fiscal Affairs at Seminole State College. I have accepted a job at Oklahoma City Community College. That said, my last day of employment here will be May 31, 2021.

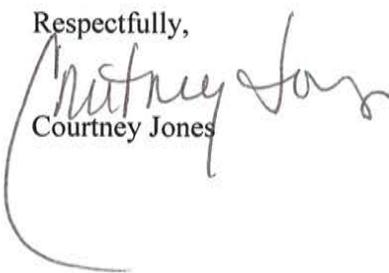
While working at Seminole State College, I led my department with compassion and respect and have encouraged and celebrated excellence in an environment of transparency. It is bittersweet to leave my team- Carol, Ed, Edie, Holly, Julie G., Julie H., Melissa, and Natasha. They show up each day with passion and commitment to serve this college and to care for our students and employees. I hope they know how much I appreciate each of them. I would like them to know they have grown me both personally and professionally.

As the Chief Business Officer, I have made all decisions with integrity, which must be at the center of all financial decisions. I hope to have conveyed this to you during my tenure in this role. I am proud to have successfully completed the FY 21 Oklahoma State Regents Budget submission and subsequent reporting as promised, tackled deferred maintenance issues, and have helped to identify issues related to the audit that, once corrected, will provide a better working environment for our employees.

President Reynolds, thank you for this opportunity and for allowing me to learn and grow. I would also like to thank the Seminole State College Board of Regents for entrusting me with this role. I will do whatever is necessary to make this a smooth transition, including wrapping up my responsibilities with the assistance of those identified by you and the Board.

Thank you again for the opportunity, and I wish you and Seminole State College all the best in the future.

Respectfully,


Courtney Jones

Seminole State College Board of Regents

Covid-19 Safety Declaration

The Seminole State College Board of Regents [Board], do hereby acknowledge and declare that, in light of growing numbers of active cases of Covid-19 and increased exposure:

The Board hereby implements a requirement for all employees, students and visitors of Seminole State College wear a face covering while at the campus, except in special circumstances when individuals are isolated. Allowable masks will include fabric or disposable surgical-style masks covering the mouth and nose.

The Board hereby declares that face covering will not be required for employees who:

- a. are alone in an enclosed room;
- b. are engaging in an activity where a mask would not be feasible, such as eating or drinking;
- c. or, who provide documentation to the Human Resources Office that compliance is not possible due to medical reasons

The Board hereby declares that face coverings will not be required for a student when:

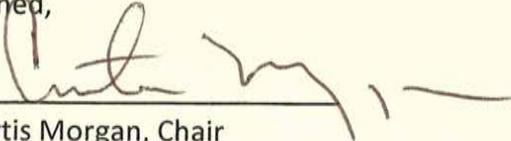
- a. the student is alone in an enclosed room;
- b. the student is engaging in an activity that a mask would not be feasible such as eating and drinking;
- c. the student is a resident in campus housing and in their residence hall room;
- d. the student is an athlete and participating in physical athletic activities;
- e. or, when the student provides documentation to the Vice President for Student Affairs Office that compliance is not possible due to medical reasons

Visitors to campus will be required to wear face masks, unless special accommodations based on medical reasons are approved by the Office of the President.

This declaration will go in effect immediately in accordance with recommendations from the Centers for Disease Control (CDC) and to help ensure the safety of the faculty, staff, students and visitors of Seminole State College. As the circumstances change, the President of Seminole State College will re-evaluate this declaration and make changes as appropriate.

Dated this 23rd day of July, 2020.

Signed,



Curtis Morgan, Chair

Memorandum

To: Lana Reynolds, President
From: Courtney Jones, Vice President for Fiscal Affairs
Date: May 13, 2021
Re: Raymond Harbor Field House Roof Replacement

Seminole State College has followed policy set forth for the purchasing of more than \$25,000.00 for the Raymond Harbor Field House Roof Replacement:

Central Sheet Metal L.L.C. Add Alternate Proposal -\$158,040.00

Given the above sole bid, I would recommend that we accept the bid. Notification of awards will be made upon approval of this request, it will Project timeline will be established upon the awarding of the bid.

2021-22 SSC EVENTS AND EMPLOYEE HOLIDAY SCHEDULE

HOLIDAYS

<i>DATE</i>		<i># OF DAYS</i>
JULY 5	INDEPENDENCE DAY OBSERVANCE	(1)
SEPT 6	LABOR DAY	(1)
OCT 14 – 15	FALL BREAK	(2)
NOV 24 – 27	THANKSGIVING	(3)
DEC 20 – DEC 31	WINTER HOLIDAY BREAK	(10)
JAN 17	MARTIN L. KING, JR.	(1)
FEB 21	WASHINGTON'S BIRTHDAY	(1)
MAR 14 – 19	SPRING BREAK	(5)
MAY 30	MEMORIAL DAY	(1)

SPECIAL ACADEMIC EVENTS

JAN 7	FACULTY PROF. DEVELOPMENT DAY	All employees work. Professional development sessions will be scheduled.
MAR 24	SSC INTERSCHOLASTIC MEET	Classes cancelled; all employees work. Faculty not involved in the meet will be assigned a school-related activity by their Division Chair.
MAY 6	COMMENCEMENT (Friday)	This is a work day. Offices closed to the public until 1:30 p.m. Faculty, Administrators and Professional staff are required to participate in commencement unless exempted by the president.

May 20, 2022

Oklahoma State Regents for Higher Education

Cooperative Agreement Program ADDITION FORM*

Seminole State College
Institution Submitting Proposal

Business Operations Associate in Applied Science (114)
Program name and State Regents' program code

Wes Watkins Technology Center

Wetumka, OK
Technology Center Location

* This form is to be used for the addition of Contractual Arrangements, Transfer Credit, or Technical Assessments (PLA)

Business Operations A.A.S. Oklahoma Technology Center Transfer Agreement

Academic Year: 2021-22

Oklahoma Technology Center: Wes Watkins Technology Center

**Technology Center
Instructional Leader or Designee:** Vic Woods

Technology Center Superintendent: Linda Sanford

In accordance with Oklahoma State Regents for Higher Education (OSRHE) policy 3.11.5, the above Oklahoma technology center certifies that the technology center course(s) whose box in the right column is initialed meets the minimum course outcomes outlined in the corresponding Business, Marketing, and Information Technology Education statewide course syllabi. This agreement is valid only for the academic year listed above.

Technology center partners shall inform students the transfer credit is awarded by Seminole State College (SSC) and will only apply to the Associate in Applied Sciences in Business Operations degree at SSC and may not be transferred to another public higher education institution in Oklahoma. All publications and advertisements regardless of medium will note that SSC is awarding the transfer credit. Additionally, all publications and advertisements must adhere to the consumer protection requirements that prohibit state system institutions or technology centers from making misleading, deceptive, and/or inaccurate statements in brochures, web sites, catalogs, and/or other media/publications. Failure to comply with this requirement may result in the nullification of the course(s) listed on the Statewide Articulation Agreement and the Statewide Technical Course Articulation Matrix.

To complete the transfer process, students or technology centers must provide SSC an official transcript from the technology center that includes all essential elements to document the completed technical course(s). Transcript" for the purpose of this agreement is defined as the official document issued by a state system institution or an Oklahoma technology center with student information that is a complete and accurate reflection of a student's academic career. At minimum, an official transcript must include essential elements as described by the American Association of Collegiate Registrars and *Admission Officers Academic Record and Transcript Guide*. Detailed information is available in the State Regents' *Academic Affairs Procedures Handbook* (pp. 91-93) online. Passing grades for technical center transfer courses will be recorded on official SSC student transcripts with a letter grade of "P" and will be denoted as technology center transfer credit.

SSC Course	Equivalent Oklahoma Technology Center Course(s)	Instr. Leader Initials
ACCT 1413 Introduction to Accounting	8107 Accounting I and 8108 Accounting II	LS

Cooperative Agreement Program (CAP) Request Form

Please complete this portion for all requests.

The proposal for a CAP should provide the following information.

NOTE: INFORMATION NOT INCLUDED IN THE COOPERATIVE AGREEMENT PROGRAM PROPOSAL MAY CAUSE A DELAY IN PROCESSING.

1. A CAP signature page (president and superintendent) that includes the names of the participating college and technology center(s). Superintendent signature is only required for a CAP that includes a contract or transfer credit.
2. Name of college-level certificate or degree program(s) and any options[†] toward which credit will be awarded, including the State Regents' three-digit program code.
3. Will this arrangement include (select all that apply):
 - Contractual Arrangement (complete section A)
 - Technical Assessments/Prior Learning Assessment (PLA) (complete section B)
 - Transfer Courses (complete section C)
4. Detail the maximum number of college credit hours to be articulated through 1) contractual technical courses, 2) technical assessments, and/or 3) course transfer and the maximum college credit awarded toward the degree for work completed outside the institution.

Total credit hours articulated through contractual technical courses: 0

Total credit hours articulated through technical assessments (PLA): 0

Total credit hours articulated through course transfer: 9

Total credit hours that can be applied to the degree through approved methods described above: 9

Total credit hours in general education: 0

Total credit hours required for the degree: 62

Note: the Higher Learning Commission requires that at least "15 of the 60 credits for the associate's degree be credits earned at the institution itself, through arrangements with other accredited institutions, or through contractual relationships approve by the Commission." However, any time the credit from outside the institution surpasses 50%, a higher level of scrutiny/review from HLC should be expected.

5. Will general education courses be offered as part of the CAP? (Select all that apply.)
 - By the college at the technology center
 - On the college campus
 - Via electronic deliveryIf yes, list here:
General Education Courses:

[†] Option must already be approved as provided for in State Regents' policy 3.4, *Academic Program Approval*. To submit a request for a new option, complete and submit the Option Addition Form.

6. To maintain quality courses, the higher education institution will designate an appropriate individual to work as liaison between the technology center(s) and higher education institution. Provide the name of the individual as well as the criteria and procedures that will be used for an annual evaluation of courses.

Tammy Kasterke

SSC has established course outcomes for each course along with a pre-posttest that assesses the student learning of these outcomes. Career Technology teachers will meet with Tammy Kasterke via video conference(s) annually to go over the objectives of each course and discuss the results of the pre-posttests. Participating Career Technology Faculty will participate in SSC Faculty orientation and will be included in training opportunities for SSC faculty. In the annual meeting, instructors will provide documentation that the course outcomes were taught.

Wes Watkins Technology Center has designated that the courses listed will be taught using the Oklahoma Career Tech approved syllabus for that course. When going over the course outcomes, these syllabi will be checked for accuracy and coordination with the corresponding course objectives from SSC.

7. Describe the student support service available to students enrolled in the CAP.
SSC offers a multitude of student support services including tutoring through our departments, instructors, NASNTI grant, Student Support Services grant, and STEM grant. We have an ADA office and several different labs on campus including the CAT Lab, the Math Lab, the Writing Center and the Boren Library Labs. We also have an internet café in Tanner Hall that is close to the Language Arts office if students need assistance.

Student Learning Outcomes

For contract and transfer courses (sections A and C), specify how each student learning outcome for the college course is met in the technology center course(s). Add rows as needed.

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 1413 Introduction to Acctg	Demonstrate an understanding of accounting concepts and procedures	8107 Acctg I and 8108 Acctg II Course Details 1 Carnegie Unit = 120 clock hours 8107 Acctg I – 120 clock hours 8108 Acctg. II – 120 Clock Hours	Understand operations and production costs of a business. Prepare, journalize and post-closing entries/prepare post-closing trials balance. Understand the steps of the accounting cycle.
	Analyze and process financial data through the entire accounting cycle		Analyze business transactions using the accounting equation. Journalize transactions/post journal entries to ledgers. Prepare, journalize and post adjusting entries. Prepare a worksheet/prepare financial statements Prepare, journalize and post closing entries/prepare post-closing trial balance Understand the steps of the accounting cycle.
	Demonstrate an understanding of the purpose of internal control of cash through the use of petty cash, checking accounts and bank reconciliations.		Perform accounting for cash control and banking activities
	Analyze and process financial data through the entire accounting cycle for a merchandising company.		Perform accounting for sales and purchases
	Analyze and process financial data through the entire accounting cycle for a corporation.		Perform accounting for partnerships and corporations

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2143 QuickBooks	Demonstrate an understanding of accounting concepts and procedures	8109 Computerized Accounting	Set up a company.
	Apply the accounting equation in given business situations	Course Details 1 Carnegie Unit = 120 Clock Hours	Maintain chart of accounts
	Apply automated methods for the preparation of reconciliations, financial statements and trial balances	8109 Computerized Accounting – 120 Clock Hours	Set up and maintain vendors and customers Record journal transactions Create customer invoices and process cash receipts Enter purchases on account and process cash payments Prepare bank reconciliation
	Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system		Set up and maintain inventory
	Apply the accounting cycle in an automated system		Set up and maintain payroll Set up and maintain plant assets
	Recognize the importance and the major purposes of accounting procedures in a business environment.		Record adjusting entries
	Analyze the functions of accounting documents		Prepare financial statements

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2233 Payroll Tax Acctg.	Understand the need and purpose of payroll in business	8110 Payroll Accounting	Understand payroll laws and regulations
	Apply procedures for processing and reporting payroll	Course Details 1 Carnegie Unit = 120 Clock Hours 8110 Payroll Accounting – 120 Clock Hours	Maintain employee earnings records Calculate time and work records Determine gross earnings Determine payroll deductions Maintain payroll register Record journal entries for payroll Calculate federal and state payroll taxes

Required Attachments for Any Requests Including Sections A and/or C

Check each box to certify that each **required attachment** is included:

- A syllabus for each higher education course listing course-specific student learning outcomes.
- A syllabus for each technology center course listing course-specific student learning outcomes. These outcomes **must** align with the student learning outcomes for the college course.
- A degree sheet for each program into which technology center credit will be transferred.

Section C—Transfer Courses

Complete this section only if this CAP includes transfer credit. Transfer courses must be reviewed in accordance with State Regents Policy 3.11.5, Transfer of Course Work from Oklahoma Technology Centers Through the Statewide Articulation Agreement.

Higher Education Institution Course Prefix	Higher Education Institution Course Number	Higher Education Institution Course Title	Equivalent Technology Center Course(s)
ACCT	1413	Intro to Accounting	Accounting I and Accounting II
ACCT	2143	Quickbooks	Computerized Accounting
ACCT	2233	Payroll Tax Accounting	Payroll Accounting

Insert rows as necessary

Course Syllabus
Spring 2020

Course: ACCT 1413 Introduction to Accounting

Instructor: Tammy Kasterke

Office Number: CCLZ #4

Office Phone: 405-382-9692

Catalog Description: Introduction to Accounting is a preparatory course for Financial Accounting. The course deals with the complete accounting cycle. Students enter daily transactions, keep standard accounting records, and prepare financial statements. This course enriches business and accounting vocabulary. Offered at SSC, GCTC, and WWTC

Semesters Offered: Fall and Spring

Rationale: This course was designed to introduce students to a Sole-Proprietorship Accounting System.

- Associate in Science in Business - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.
- Associate in Science in Computer Science - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.

Required Text(s): College Accounting: A Practical Approach, Slater, 13th ed., Pearson, 2016

Additional Materials:

- Inexpensive Calculator
- Pencils—No Pens Allowed
- Ledger Paper

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A. Demonstrate an understanding of Accounting Concepts and Procedures
Outcome 1, 2, 3	B. Analyze and Process financial data through the entire Accounting Cycle
Outcome 1, 2, 3	C. Demonstrate an understanding of the purpose of Internal Control of Cash through the use of Petty Cash, Checking Accounts and Bank Reconciliations
Outcome 1, 2, 3	D. Analyze and Process financial data through the entire Accounting Cycle for a Merchandising Company
Outcome 1, 2, 3	E. Analyze and Process financial data through the entire Accounting Cycle for a Corporation

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Define and list the functions of accounting2. Demonstrate an understanding of the accounting equation.3. Classify accounts as either asset, liability, owner's equity, revenue or expense.
Outcome B	<ol style="list-style-type: none">1. Analyze source documents and transactions and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions.3. Demonstrate an understanding of the adjusting process.4. Prepare in proper form the financial statements from a trial balance and a worksheet.5. Prepare and post the necessary closing entries.6. List in proper sequence the steps in the complete accounting cycle.
Outcome C	<ol style="list-style-type: none">1. Demonstrate an understanding of the purpose of internal controls.2. Reconcile a bank statement3. Establish and replenish a petty cash fund4. Handle transactions involving cash short and over
Outcome D	<ol style="list-style-type: none">1. Analyze source documents and transactions in a merchandising firm and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions utilizing subsidiary ledgers.3. Demonstrate an understanding of the adjusting process for a merchandising firm.4. Prepare in proper form the financial statements from a trial balance and a worksheet for a merchandising firm.

Outcome E

1. Analyze source documents and transactions in a corporation and decide what accounts are affected.
2. Demonstrate an understanding of the adjusting process for a corporation.
3. Prepare in proper form the financial statements from a trial balance and a worksheet for a corporation.
4. Prepare and post the proper closing entries for a corporation.

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Testing:

Major tests over the Introduction to Accounting Chapters will be announced in advance. Prior to each examination there will be a review.

Exams can be made up only if you notify the instructor in advance that you will not be able to take the examination in the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup exams.**

Quizzes:

There will be a series of announced quizzes. Quizzes can be made up only if you notify the instructor in advance that you will not be able to take the quizzes during the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup quizzes.**

Homework:

In each chapter there will be assigned homework problems. Homework due dates will be announced in advance. ***Late homework assignments will be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned material.***

Study Guides:

In each chapter there will be assigned study guides. Study guides will be due prior to taking the exam. ***Late study guides will be reduced by one point per day late. No study guide will be accepted after the test has been taken over the assigned material.***

Evaluation System:

Tests:	50% of final grade
Quizzes:	10% of final grade
Homework:	30% of final grade
Study Guides	10% of final grade

Points for final grades are earned in the following manner;

A:	89.5-100%
B:	79.5-89.4%
C:	69.5-79.4%
D:	59.5-69.4%
F:	0 – 59.4%
I:	See below

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No

food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2143 QuickBooks

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: QuickBooks covers the recording and interpretation of accounting and financial data in the form of computer output. Basic area of financial accounting including general ledger, accounts receivable, accounts payable, and payroll are included.

Semesters Offered: Fall and Spring

Rationale: This course was designed to combine a practical knowledge of accounting systems and procedures with the computer.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: [Delete this and type appropriate information. If no additional materials are needed or suggested, please make a statement to that effect.]

Prerequisites: ACCT 1413 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below.

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A: Understand basic principles and applications of accounting
Outcome 1, 2, 3	B: Apply procedures for processing accounting data
Outcome 1, 2, 3	C: Understand accounting concepts and procedures
Outcome 1, 2, 3	D: Understand principles, processes, and procedures related to financial statements.

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Demonstrate an understanding of the accounting cycle2. Apply the accounting equation in given business situations
Outcome B	<ol style="list-style-type: none">1. Apply automated methods for the preparation of reconciliations, financial statements and trial balances
Outcome C	<ol style="list-style-type: none">1. Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system2. Apply the accounting cycle in an automated system
Outcome D	<ol style="list-style-type: none">1. Recognize the importance and the major purposes of accounting procedures in a business environment.2. Analyze the functions of accounting documents

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and

outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2233 Payroll Tax Accounting

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: Payroll Tax Accounting covers payroll systems, payroll legislation, recording and payment of salaries, recording and payment of taxes, and reporting or payroll taxes to governmental agencies.

Semesters Offered: Spring

Rationale: This course was designed to introduce student to a Payroll Accounting System.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: Inexpensive Calculator, Pencils (no ink pens)

Prerequisites: ACCT 2033 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below. [Please **bold** the outcome(s) addressed by this course. Then delete this bracketed statement.]

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1	A: Understand the need and purpose of payroll in business
Outcome 1	B: Apply procedures for processing and reporting payroll

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	Understand the need for payroll record Understand the need for personnel records
Outcome B	Compute and pay wages and salaries Compute, collect, report and pay Social Security taxes Compute, collect, report and pay Income Tax withholdings Compute, collect, report and pay Unemployment Compensation taxes Analyze and journalize payroll transactions

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, questions and answer, in-class group activates, problem solving, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

Seminole State College Empowers People for Academic Success, Personal Development and Lifelong Learning

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Notes: [This is for comments unique to this course. If none apply

Finance Cluster

Accounting I Syllabus

Course Title:	Accounting I
Course Number:	8107
Pre-requisite:	Fundamentals of Technology or Business and Computer Technology
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

Course Description: This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries
- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

- **Instruction:** (Based on 175 class periods)

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Testing: (Select from the following options)

ODCTE: Accounts Payable Clerk (0001)
 Accounts Receivable Clerk (0002)

Brainbench:

Select one:

- Accounts Payable Fundamentals (0053)
- Accounts Receivable/Billing Fundamentals (0052)
- Business Math (0055)
- Math Fundamentals (0056)
- Data Entry 10-Key (0054)

Precision Exams: • Accounting I 210 (0005)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Finance Cluster

Accounting II Syllabus

Course Title: Accounting II

Course Number: 8108

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Accounts Payable/Receivable Clerk, and Full Charge Bookkeeper

Course Description: This course will provide students with a strong foundation in advanced accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand GAAP
- Understand operations and production costs of a business
- Understand the steps of the accounting cycle
- Understand inventory evaluations methods and cost of goods
- Understand sales and sales collection
- Understand purchasing and depreciation methods
- Perform accounting for promissory notes
- Perform accounting for valuation of receivables, inventory, plant and equipment
- Perform accounting for partnerships and corporations
- Perform accounting for decision making and manufacturing
- Analyze financial statements
- Understand ethics in accounting

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certifications:

Required Testing: (Select from the following options)

ODCTE: Full Charge Bookkeeper (0003)

Brainbench: **Select one:**
Bookkeeping Fundamentals (0065)

Precision Exams: Accounting, II 212 (0006)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Computerized Accounting Syllabus

*career*tech

BMITE Business, Marketing and
Information Technology Education

Course Title: Computerized Accounting

Course Number: 8109 (OK Promise Approved)

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk and Full Charge Bookkeeper

Course Description: This course is designed to integrate accounting principles using a computerized accounting software package.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Set up a company
- Maintain chart of accounts
- Set up and maintain inventory
- Set up and maintain payroll
- Set up and maintain vendors and customers
- Set up and maintain plant assets
- Record journal transactions
- Create customer invoices and process cash receipts
- Enter purchases on account and process cash payments
- Prepare bank reconciliation
- Record adjusting entries
- Prepare financial statements and reports

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: Lectures, class discussions, demonstrations, hands-on training, projects and performance evaluation.

Required Certification (choose one or more):

Required Testing:	(Select from the following options)
Industry:	Certiport: <ul style="list-style-type: none">• Quickbooks Certified User (10)
ODCTE:	Accounting Services: <ul style="list-style-type: none">• Accounts Payable Clerk (1)• Accounts Receivable Clerk (2)
Precision Exams:	Accounting I 210 (5)
Brainbench:	Quicken (0058) Peachtree (0059) Oracle Financials (0060) QuickBooks (0066)

Recognized Primary Course Textbooks and Instructional Resources:

Using QuickBooks® Accountant 2015 for Accounting, 14th Edition, © 2016. Glenn Owen. ISBN-13: 9781305084773. Available: <http://www.cengage.com/us/>

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources: <https://ctyou.org/mod/book/view.php?id=1268>

Ok CareerTech.org: <https://okcareerguide.kuder.com/landing-page>

Payroll Accounting Syllabus

Course Title:	Payroll Accounting
Course Number:	8110
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk, Full Charge Bookkeeper

Objective: This course will provide students with a strong foundation in payroll principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand payroll laws and regulations
- Calculate time and work records
- Determine gross earnings
- Determine payroll deductions
- Maintain payroll register
- Maintain employee earnings records
- Calculate federal and state payroll taxes
- Record journal entries for payroll

Instruction:

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certification (choose one)

Required Testing: (Select from the following options)

ODCTE: Payroll Clerk (0004)

Brainbench: Payroll Fundamentals (0061)

Recognized Primary Course Textbooks and Instructional Resources:

Payroll Accounting ©2018. Bernard J. Bieg, Judith Toland Cengage NOWv2 for Paroll Accounting 2018

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Business Operations Associate in Applied Science

Degree Program Mentor

For additional information regarding this degree, contact the Degree Program Mentor.



Tammy Kasterke
Assistant Professor
405-382-9692
t.kasterke@ssocok.edu
Division Office: 405-382-9252

Program Objective

The objective of the Business Technology Associate in Applied Science is to prepare students to enter the workforce in an entry level position in a business setting.

Requirements for Graduation

1. At least sixty-two designated semester credit hours.
2. Grade of "C" or better required in all Occupational Requirement courses.
3. Grade Point Average of 2.0 or better.
4. Fifteen semester credit hours in attendance at SSC.
5. Completion of Graduate Exit Survey.

Please Note: Students who begin an Associate in Applied Science degree program are permitted to change to a transfer degree program should their goals change to include the pursuit of a four-year degree upon graduation from Seminole State.

General Education Requirements 20

GOV 1113	American National Government	3
HIST 1483	American History Survey to 1877 or	
HIST 1493	American History Survey since 1877.....	3
ENG 1113	Composition I	3
ENG 1213	Composition II	3
SPCH 1143	Speech.....	3
BA 1603	Workplace and Cultural Competence	3
STSC 1002	Learning Strategies	2

Technical-Occupational Core Requirements 27

BA 1123	Introduction to Business (QM)
BA 1223	Introduction to Economics
BA 1423	International Business or
BA 1323	Global Studies in International Business
BA 2233	Business Communication
BA 2423	Business Ethics
CAP 1103	Introduction to Microsoft Office (QM)
CAP 2103	Advanced Microsoft Word
CAP 2643	Advanced Microsoft Excel
CS 1003	Elementary Computer Literacy

Technical-Occupational Specialty Option Requirements 15

Accounting Option

ACCT 1413	Introduction to Accounting
ACCT 2033	Financial Accounting
ACCT 2123	Managerial Accounting
ACCT 2143	QuickBooks
ACCT 2233	Payroll Tax Accounting

Entrepreneurship Option

ACCT 1413	Introduction to Accounting
ACCT 2143	QuickBooks
BA 2123	Entrepreneurship
BA 2133	Human Relations
BA 2513	Marketing

Office Applications and Management Option

ACCT 2143	QuickBooks
BA 2133	Human Relations
BA 2403	Business Management
CAP 2263	Desktop Publishing
CAP 2603	Advanced Microsoft Access

MINIMUM TOTAL HOURS REQUIRED FOR ASSOCIATE DEGREE 62

Suggested Sequence of Major Field Courses

<u>First Semester</u>	<u>Second Semester</u>	<u>Third Semester</u>	<u>Fourth Semester</u>
BA 2123	ACCT 1413	Spec. Option Course	Spec. Option Course
BA 2233	BA 2423	Spec. Option Course	Spec. Option Course
CAP 1103	Spec. Option Course	Spec. Option Course	Spec. Option Course
Specialty Option Course			

Oklahoma State Regents for Higher Education

Cooperative Agreement Program ADDITION FORM*

Seminole State College
Institution Submitting Proposal

Business Operations Associate in Applied Science (114)
Program name and State Regents' program code

High Plains Technology Center
Technology Center†

Woodward, OK
Technology Center Location

* This form is to be used for the addition of Contractual Arrangements, Transfer Credit, or Technical Assessments (PLA)

† Please complete a separate form for each Technology Center.

Business Operations A.A.S. Oklahoma Technology Center Transfer Agreement

Academic Year: 2021-22

Oklahoma Technology Center: High Plains Technology Center

Technology Center

Instructional Leader or Designee: Donald Gaines

Technology Center Superintendent: Dwight Hughes

In accordance with Oklahoma State Regents for Higher Education (OSRHE) policy 3.11.5, the above Oklahoma technology center certifies that the technology center course(s) whose box in the right column is initialed meets the minimum course outcomes outlined in the corresponding Business, Marketing, and Information Technology Education statewide course syllabi. This agreement is valid only for the academic year listed above.

Technology center partners shall inform students the transfer credit is awarded by Seminole State College (SSC) and will only apply to the Associate in Applied Sciences in Business Operations degree at SSC and may not be transferred to another public higher education institution in Oklahoma. All publications and advertisements regardless of medium will note that SSC is awarding the transfer credit. Additionally, all publications and advertisements must adhere to the consumer protection requirements that prohibit state system institutions or technology centers from making misleading, deceptive, and/or inaccurate statements in brochures, web sites, catalogs, and/or other media/publications. Failure to comply with this requirement may result in the nullification of the course(s) listed on the Statewide Articulation Agreement and the Statewide Technical Course Articulation Matrix.

To complete the transfer process, students or technology centers must provide SSC an official transcript from the technology center that includes all essential elements to document the completed technical course(s). "Transcript" for the purpose of this agreement is defined as the official document issued by a state system institution or an Oklahoma technology center with student information that is a complete and accurate reflection of a student's academic career. At minimum, an official transcript must include essential elements as described by the American Association of Collegiate Registrars and *Admission Officers Academic Record and Transcript Guide*. Detailed information is available in the State Regents' *Academic Affairs Procedures Handbook* (pp. 91-93) online. Passing grades for technical center transfer courses will be recorded on official SSC student transcripts with a letter grade of "P" and will be denoted as technology center transfer credit.

SSC Course	Equivalent Oklahoma Technology Center Course(s)	Instr. Leader Initials
ACCT 1413 Introduction to Accounting	8107 Accounting I and 8108 Accounting II	

ACCT 2143 QuickBooks	8109 Computerized Accounting	
ACCT 2233 Payroll Tax Accounting	8110 Payroll Accounting	

Signatures

Technology Center, Instructional Leader

4/12/21
Date

Technology Center, Superintendent

4/12/21
Date

Tammy Kasterke, Bus. & Educ. Division Chair
Seminole State College

5-4-21
Date

Lana Reynolds, President

Date

Cooperative Agreement Program (CAP) Request Form

Please complete this portion for all requests.

The proposal for a CAP should provide the following information.

NOTE: INFORMATION NOT INCLUDED IN THE COOPERATIVE AGREEMENT PROGRAM PROPOSAL MAY CAUSE A DELAY IN PROCESSING.

1. A CAP signature page (president and superintendent) that includes the names of the participating college and technology center(s). Superintendent signature is only required for a CAP that includes a contract or transfer credit.
2. Name of college-level certificate or degree program(s) and any options[†] toward which credit will be awarded, including the State Regents' three-digit program code.
3. Will this arrangement include (select all that apply):
 - Contractual Arrangement (complete section A)
 - Technical Assessments/Prior Learning Assessment (PLA) (complete section B)
 - Transfer Courses (complete section C)
4. Detail the maximum number of college credit hours to be articulated through 1) contractual technical courses, 2) technical assessments, and/or 3) course transfer and the maximum college credit awarded toward the degree for work completed outside the institution.

Total credit hours articulated through contractual technical courses: 0

Total credit hours articulated through technical assessments (PLA): 0

Total credit hours articulated through course transfer: 9

Total credit hours that can be applied to the degree through approved methods described above: 9

Total credit hours in general education: 0

Total credit hours required for the degree: 62

Note: the Higher Learning Commission requires that at least "15 of the 60 credits for the associate's degree be credits earned at the institution itself, through arrangements with other accredited institutions, or through contractual relationships approve by the Commission." However, any time the credit from outside the institution surpasses 50%, a higher level of scrutiny/review from HLC should be expected.

5. Will general education courses be offered as part of the CAP? (Select all that apply.)
 - By the college at the technology center
 - On the college campus
 - Via electronic deliveryIf yes, list here:
General Education Courses:

[†] Option must already be approved as provided for in State Regents' policy 3.4, *Academic Program Approval*. To submit a request for a new option, complete and submit the Option Addition Form.

6. To maintain quality courses, the higher education institution will designate an appropriate individual to work as liaison between the technology center(s) and higher education institution. Provide the name of the individual as well as the criteria and procedures that will be used for an annual evaluation of courses.

Tammy Kasterke

SSC has established course outcomes for each course along with a pre-posttest that assesses the student learning of these outcomes. Career Technology teachers will meet with Tammy Kasterke via video conference(s) annually to go over the objectives of each course and discuss the results of the pre-posttests. Participating Career Technology Faculty will participate in SSC Faculty orientation and will be included in training opportunities for SSC faculty. In the annual meeting, instructors will provide documentation that the course outcomes were taught.

High Plains Technology Center has designated that the courses listed will be taught using the Oklahoma Career Tech approved syllabus for that course. When going over the course outcomes, these syllabi will be checked for accuracy and coordination with the corresponding course objectives from SSC.

7. Describe the student support service available to students enrolled in the CAP.
SSC offers a multitude of student support services including tutoring through our departments, instructors, NASNTI grant, Student Support Services grant, and STEM grant. We have an ADA office and several different labs on campus including the CAT Lab, the Math Lab, the Writing Center and the Boren Library Labs. We also have an internet café in Tanner Hall that is close to the Language Arts office if students need assistance.

Student Learning Outcomes

For contract and transfer courses (sections A and C), specify how each student learning outcome for the college course is met in the technology center course(s). Add rows as needed.

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 1413 Introduction to Acctg	Demonstrate an understanding of accounting concepts and procedures	8107 Acctg I and 8108 Acctg II Course Details 1 Carnegie Unit = 120 clock hours 8107 Acctg I – 120 clock hours 8108 Acctg. II – 120 Clock Hours	Understand operations and production costs of a business. Prepare, journalize and post-closing entries/prepare post-closing trials balance. Understand the steps of the accounting cycle.
	Analyze and process financial data through the entire accounting cycle		Analyze business transactions using the accounting equation. Journalize transactions/post journal entries to ledgers. Prepare, journalize and post adjusting entries. Prepare a worksheet/prepare financial statements Prepare, journalize and post closing entries/prepare post-closing trial balance Understand the steps of the accounting cycle.
	Demonstrate an understanding of the purpose of internal control of cash through the use of petty cash, checking accounts and bank reconciliations.		Perform accounting for cash control and banking activities
	Analyze and process financial data through the entire accounting cycle for a merchandising company.		Perform accounting for sales and purchases
	Analyze and process financial data through the entire accounting cycle for a corporation.		Perform accounting for partnerships and corporations

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2143 QuickBooks	Demonstrate an understanding of accounting concepts and procedures	8109 Computerized Accounting	Set up a company.
	Apply the accounting equation in given business situations	Course Details 1 Carnegie Unit = 120 Clock Hours	Maintain chart of accounts
	Apply automated methods for the preparation of reconciliations, financial statements and trial balances	8109 Computerized Accounting – 120 Clock Hours	Set up and maintain vendors and customers Record journal transactions Create customer invoices and process cash receipts Enter purchases on account and process cash payments Prepare bank reconciliation
	Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system		Set up and maintain inventory
	Apply the accounting cycle in an automated system		Set up and maintain payroll Set up and maintain plant assets
	Recognize the importance and the major purposes of accounting procedures in a business environment.		Record adjusting entries
	Analyze the functions of accounting documents		Prepare financial statements

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2233 Payroll Tax Acctg.	Understand the need and purpose of payroll in business	8110 Payroll Accounting Course Details 1 Carnegie Unit = 120 Clock Hours	Understand payroll laws and regulations Maintain employee earnings records
	Apply procedures for processing and reporting payroll	8110 Payroll Accounting – 120 Clock Hours	Calculate time and work records Determine gross earnings Determine payroll deductions Maintain payroll register Record journal entries for payroll Calculate federal and state payroll taxes

Required Attachments for Any Requests Including Sections A and/or C

Check each box to certify that each **required attachment** is included:

- A syllabus for each higher education course listing course-specific student learning outcomes.
- A syllabus for each technology center course listing course-specific student learning outcomes. These outcomes **must** align with the student learning outcomes for the college course.
- A degree sheet for each program into which technology center credit will be transferred.

Section C—Transfer Courses

Complete this section only if this CAP includes transfer credit. Transfer courses must be reviewed in accordance with State Regents Policy 3.11.5, Transfer of Course Work from Oklahoma Technology Centers Through the Statewide Articulation Agreement.

Higher Education Institution Course Prefix	Higher Education Institution Course Number	Higher Education Institution Course Title	Equivalent Technology Center Course(s)
ACCT	1413	Intro to Accounting	Accounting I and Accounting II
ACCT	2143	Quickbooks	Computerized Accounting
ACCT	2233	Payroll Tax Accounting	Payroll Accounting

Insert rows as necessary

Course Syllabus
Spring 20

Course: ACCT 1413 Introduction to Accounting
Instructor: Tammy Kasterke

Office Number: CCLZ #4

Office Phone: 405-382-9692

Catalog Description: Introduction to Accounting is a preparatory course for Financial Accounting. The course deals with the complete accounting cycle. Students enter daily transactions, keep standard accounting records, and prepare financial statements. This course enriches business and accounting vocabulary. Offered at SSC, GCTC, and WWTC

Semesters Offered: Fall and Spring

Rationale: This course was designed to introduce students to a Sole-Proprietorship Accounting System.

- Associate in Science in Business - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.
- Associate in Science in Computer Science - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.

Required Text(s): College Accounting: A Practical Approach, Slater, 13th ed., Pearson, 2016

Additional Materials:

- Inexpensive Calculator
- Pencils—No Pens Allowed
- Ledger Paper

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A. Demonstrate an understanding of Accounting Concepts and Procedures
Outcome 1, 2, 3	B. Analyze and Process financial data through the entire Accounting Cycle
Outcome 1, 2, 3	C. Demonstrate an understanding of the purpose of Internal Control of Cash through the use of Petty Cash, Checking Accounts and Bank Reconciliations
Outcome 1, 2, 3	D. Analyze and Process financial data through the entire Accounting Cycle for a Merchandising Company
Outcome 1, 2, 3	E. Analyze and Process financial data through the entire Accounting Cycle for a Corporation

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Define and list the functions of accounting2. Demonstrate an understanding of the accounting equation.3. Classify accounts as either asset, liability, owner's equity, revenue or expense.
Outcome B	<ol style="list-style-type: none">1. Analyze source documents and transactions and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions.3. Demonstrate an understanding of the adjusting process.4. Prepare in proper form the financial statements from a trial balance and a worksheet.5. Prepare and post the necessary closing entries.6. List in proper sequence the steps in the complete accounting cycle.
Outcome C	<ol style="list-style-type: none">1. Demonstrate an understanding of the purpose of internal controls.2. Reconcile a bank statement3. Establish and replenish a petty cash fund4. Handle transactions involving cash short and over
Outcome D	<ol style="list-style-type: none">1. Analyze source documents and transactions in a merchandising firm and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions utilizing subsidiary ledgers.3. Demonstrate an understanding of the adjusting process for a merchandising firm.4. Prepare in proper form the financial statements from a trial balance and a worksheet for a merchandising firm.

Outcome E

1. Analyze source documents and transactions in a corporation and decide what accounts are affected.
2. Demonstrate an understanding of the adjusting process for a corporation.
3. Prepare in proper form the financial statements from a trial balance and a worksheet for a corporation.
4. Prepare and post the proper closing entries for a corporation.

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Testing:

Major tests over the Introduction to Accounting Chapters will be announced in advance. Prior to each examination there will be a review.

Exams can be made up only if you notify the instructor in advance that you will not be able to take the examination in the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup exams.**

Quizzes:

There will be a series of announced quizzes. Quizzes can be made up only if you notify the instructor in advance that you will not be able to take the quizzes during the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup quizzes.**

Homework:

In each chapter there will be assigned homework problems. Homework due dates will be announced in advance. ***Late homework assignments will be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned material.***

Study Guides:

In each chapter there will be assigned study guides. Study guides will be due prior to taking the exam. ***Late study guides will be reduced by one point per day late. No study guide will be accepted after the test has been taken over the assigned material.***

Evaluation System:

Tests:	50% of final grade
Quizzes:	10% of final grade
Homework:	30% of final grade
Study Guides	10% of final grade

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No

food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2143 QuickBooks

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: QuickBooks covers the recording and interpretation of accounting and financial data in the form of computer output. Basic area of financial accounting including general ledger, accounts receivable, accounts payable, and payroll are included.

Semesters Offered: Fall and Spring

Rationale: This course was designed to combine a practical knowledge of accounting systems and procedures with the computer.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: [Delete this and type appropriate information. If no additional materials are needed or suggested, please make a statement to that effect.]

Prerequisites: ACCT 1413 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below.

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A: Understand basic principles and applications of accounting
Outcome 1, 2, 3	B: Apply procedures for processing accounting data
Outcome 1, 2, 3	C: Understand accounting concepts and procedures
Outcome 1, 2, 3	D: Understand principles, processes, and procedures related to financial statements.

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Demonstrate an understanding of the accounting cycle2. Apply the accounting equation in given business situations
Outcome B	<ol style="list-style-type: none">1. Apply automated methods for the preparation of reconciliations, financial statements and trial balances
Outcome C	<ol style="list-style-type: none">1. Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system2. Apply the accounting cycle in an automated system
Outcome D	<ol style="list-style-type: none">1. Recognize the importance and the major purposes of accounting procedures in a business environment.2. Analyze the functions of accounting documents

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and

outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2233 Payroll Tax Accounting

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: Payroll Tax Accounting covers payroll systems, payroll legislation, recording and payment of salaries, recording and payment of taxes, and reporting or payroll taxes to governmental agencies.

Semesters Offered: Spring

Rationale: This course was designed to introduce student to a Payroll Accounting System.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: Inexpensive Calculator, Pencils (no ink pens)

Prerequisites: ACCT 2033 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below. [Please **bold** the outcome(s) addressed by this course. Then delete this bracketed statement.]

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1	A: Understand the need and purpose of payroll in business
Outcome 1	B: Apply procedures for processing and reporting payroll

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	Understand the need for payroll record Understand the need for personnel records
Outcome B	Compute and pay wages and salaries Compute, collect, report and pay Social Security taxes Compute, collect, report and pay Income Tax withholdings Compute, collect, report and pay Unemployment Compensation taxes Analyze and journalize payroll transactions

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, questions and answer, in-class group activates, problem solving, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

Seminole State College Empowers People for Academic Success, Personal Development and Lifelong Learning

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Notes: [This is for comments unique to this course. If none apply

Finance Cluster

Accounting I Syllabus

Course Title:	Accounting I
Course Number:	8107
Pre-requisite:	Fundamentals of Technology or Business and Computer Technology
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

Course Description: This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries
- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

- **Instruction:** (Based on 175 class periods)

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Testing: (Select from the following options)

ODCTE: Accounts Payable Clerk (0001)
 Accounts Receivable Clerk (0002)

Brainbench: **Select one:**

- Accounts Payable Fundamentals (0053)
- Accounts Receivable/Billing Fundamentals (0052)
- Business Math (0055)
- Math Fundamentals (0056)
- Data Entry 10-Key (0054)

Precision Exams: • Accounting I 210 (0005)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Finance Cluster

Accounting II Syllabus

Course Title: Accounting II

Course Number: 8108

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Accounts Payable/Receivable Clerk, and Full Charge Bookkeeper

Course Description: This course will provide students with a strong foundation in advanced accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand GAAP
- Understand operations and production costs of a business
- Understand the steps of the accounting cycle
- Understand inventory evaluations methods and cost of goods
- Understand sales and sales collection
- Understand purchasing and depreciation methods
- Perform accounting for promissory notes
- Perform accounting for valuation of receivables, inventory, plant and equipment
- Perform accounting for partnerships and corporations
- Perform accounting for decision making and manufacturing
- Analyze financial statements
- Understand ethics in accounting

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certifications:

Required Testing: (Select from the following options)

ODCTE: Full Charge Bookkeeper (0003)

Brainbench: **Select one:**
Bookkeeping Fundamentals (0065)

Precision Exams: Accounting, II 212 (0006)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Computerized Accounting Syllabus

careertech

BMITE Business, Marketing and
Information Technology Education

Course Title:	Computerized Accounting
Course Number:	8109 (OK Promise Approved)
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk and Full Charge Bookkeeper

Course Description: This course is designed to integrate accounting principles using a computerized accounting software package.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Set up a company
- Maintain chart of accounts
- Set up and maintain inventory
- Set up and maintain payroll
- Set up and maintain vendors and customers
- Set up and maintain plant assets
- Record journal transactions
- Create customer invoices and process cash receipts
- Enter purchases on account and process cash payments
- Prepare bank reconciliation
- Record adjusting entries
- Prepare financial statements and reports

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: Lectures, class discussions, demonstrations, hands-on training, projects and performance evaluation.

Required Certification (choose one or more):

Required Testing: (Select from the following options)

Industry:	Certiport: <ul style="list-style-type: none">• Quickbooks Certified User (10)
ODCTE:	Accounting Services: <ul style="list-style-type: none">• Accounts Payable Clerk (1)• Accounts Receivable Clerk (2)
Precision Exams:	Accounting I 210 (5)
Brainbench:	Quicken (0058) Peachtree (0059) Oracle Financials (0060) QuickBooks (0066)

Recognized Primary Course Textbooks and Instructional Resources:

Using QuickBooks® Accountant 2015 for Accounting, 14th Edition, © 2016. Glenn Owen. ISBN-13: 9781305084773. Available: <http://www.cengage.com/us/>

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources: <https://ctyou.org/mod/book/view.php?id=1268>

Ok CareerTech.org: <https://okcareerguide.kuder.com/landing-page>

Payroll Accounting Syllabus

Course Title:	Payroll Accounting
Course Number:	8110
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk, Full Charge Bookkeeper

Objective: This course will provide students with a strong foundation in payroll principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand payroll laws and regulations
- Calculate time and work records
- Determine gross earnings
- Determine payroll deductions
- Maintain payroll register
- Maintain employee earnings records
- Calculate federal and state payroll taxes
- Record journal entries for payroll

Instruction:

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certification (choose one)

Required Testing: (Select from the following options)

ODCTE: Payroll Clerk (0004)

Brainbench: Payroll Fundamentals (0061)

Recognized Primary Course Textbooks and Instructional Resources:

Payroll Accounting ©2018. Bernard J. Bieg, Judith Toland Cengage NOWv2 for Paroll Accounting 2018

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Business Operations Associate in Applied Science

Degree Program Mentor

For additional information regarding this degree, contact the Degree Program Mentor.



Tammy Kasterke
Assistant Professor
405-382-9692
t.kasterke@sscok.edu
Division Office: 405-382-9252

Program Objective

The objective of the Business Technology Associate in Applied Science is to prepare students to enter the workforce in an entry level position in a business setting.

Requirements for Graduation

1. At least sixty-two designated semester credit hours.
2. Grade of "C" or better required in all Occupational Requirement courses.
3. Grade Point Average of 2.0 or better.
4. Fifteen semester credit hours in attendance at SSC.
5. Completion of Graduate Exit Survey.

Please Note: Students who begin an Associate in Applied Science degree program are permitted to change to a transfer degree program should their goals change to include the pursuit of a four-year degree upon graduation from Seminole State.

General Education Requirements 20

GOV 1113	American National Government 3
HIST 1483	American History Survey to 1877 or
HIST 1493	American History Survey since 1877..... 3
ENG 1113	Composition I 3
ENG 1213	Composition II 3
SPCH 1143	Speech..... 3
BA 1603	Workplace and Cultural Competence 3
STSC 1002	Learning Strategies 2

Technical-Occupational Core Requirements 27

BA 1123	Introduction to Business (QM)
BA 1223	Introduction to Economics
BA 1423	International Business or
BA 1323	Global Studies in International Business
BA 2233	Business Communication
BA 2423	Business Ethics
CAP 1103	Introduction to Microsoft Office (QM)
CAP 2103	Advanced Microsoft Word
CAP 2643	Advanced Microsoft Excel
CS 1003	Elementary Computer Literacy

Technical-Occupational Specialty Option Requirements 15

Accounting Option

ACCT 1413	Introduction to Accounting
ACCT 2033	Financial Accounting
ACCT 2123	Managerial Accounting
ACCT 2143	QuickBooks
ACCT 2233	Payroll Tax Accounting

Entrepreneurship Option

ACCT 1413	Introduction to Accounting
ACCT 2143	QuickBooks
BA 2123	Entrepreneurship
BA 2133	Human Relations
BA 2513	Marketing

Office Applications and Management Option

ACCT 2143	QuickBooks
BA 2133	Human Relations
BA 2403	Business Management
CAP 2263	Desktop Publishing
CAP 2603	Advanced Microsoft Access

MINIMUM TOTAL HOURS REQUIRED FOR ASSOCIATE DEGREE 62

Suggested Sequence of Major Field Courses

<u>First Semester</u>	<u>Second Semester</u>	<u>Third Semester</u>	<u>Fourth Semester</u>
BA 2123	ACCT 1413	Spec. Option Course	Spec. Option Course
BA 2233	BA 2423	Spec. Option Course	Spec. Option Course
CAP 1103	Spec. Option Course	Spec. Option Course	Spec. Option Course
Specialty Option Course			

Oklahoma State Regents for Higher Education

Cooperative Agreement Program ADDITION FORM*

Seminole State College
Institution Submitting Proposal

Business Operations Associate in Applied Science (114)
Program name and State Regents' program code

Gordon Cooper Technology Center
Technology Center†

Shawnee, OK
Technology Center Location

* This form is to be used for the addition of Contractual Arrangements, Transfer Credit, or Technical Assessments (PLA)

† Please complete a separate form for each Technology Center.

Business Operations A.A.S. Oklahoma Technology Center Transfer Agreement

Academic Year: 2021-22

Oklahoma Technology Center: Gordon Cooper Technology Center

Technology Center

Instructional Leader or Designee: J. Lowden Director of Instruction

Technology Center Superintendent: Mr. Roger Farris

In accordance with Oklahoma State Regents for Higher Education (OSRHE) policy 3.11.5, the above Oklahoma technology center certifies that the technology center course(s) whose box in the right column is initialed meets the minimum course outcomes outlined in the corresponding Business, Marketing, and Information Technology Education statewide course syllabi. This agreement is valid only for the academic year listed above.

Technology center partners shall inform students the transfer credit is awarded by Seminole State College (SSC) and will only apply to the Associate in Applied Sciences in Business Operations degree at SSC and may not be transferred to another public higher education institution in Oklahoma. All publications and advertisements regardless of medium will note that SSC is awarding the transfer credit. Additionally, all publications and advertisements must adhere to the consumer protection requirements that prohibit state system institutions or technology centers from making misleading, deceptive, and/or inaccurate statements in brochures, web sites, catalogs, and/or other media/publications. Failure to comply with this requirement may result in the nullification of the course(s) listed on the Statewide Articulation Agreement and the Statewide Technical Course Articulation Matrix.

To complete the transfer process, students or technology centers must provide SSC an official transcript from the technology center that includes all essential elements to document the completed technical course(s). Transcript" for the purpose of this agreement is defined as the official document issued by a state system institution or an Oklahoma technology center with student information that is a complete and accurate reflection of a student's academic career. At minimum, an official transcript must include essential elements as described by the American Association of Collegiate Registrars and *Admission Officers Academic Record and Transcript Guide*. Detailed information is available in the State Regents' *Academic Affairs Procedures Handbook* (pp. 91-93) online. Passing grades for technical center transfer courses will be recorded on official SSC student transcripts with a letter grade of "P" and will be denoted as technology center transfer credit.

SSC Course	Equivalent Oklahoma Technology Center Course(s)	Instr. Leader Initials
ACCT 1413 Introduction to Accounting	8107 Accounting I and 8108 Accounting II	

ACCT 2143 QuickBooks	8109 Computerized Accounting	N/A
ACCT 2233 Payroll Tax Accounting	8110 Payroll Accounting	N/A

Signatures

J. Lowden
Technology Center, Instructional Leader

[Signature]
Technology Center, Superintendent

Tammy Kasterke
Tammy Kasterke, Bus. & Educ. Division Chair
Seminole State College

Lana Reynolds, President

4/8/2021
Date

4/9/2021
Date

5-4-21
Date

Date

Cooperative Agreement Program (CAP) Request Form

Please complete this portion for all requests.

The proposal for a CAP should provide the following information.

NOTE: INFORMATION NOT INCLUDED IN THE COOPERATIVE AGREEMENT PROGRAM PROPOSAL MAY CAUSE A DELAY IN PROCESSING.

1. A CAP signature page (president and superintendent) that includes the names of the participating college and technology center(s). Superintendent signature is only required for a CAP that includes a contract or transfer credit.
2. Name of college-level certificate or degree program(s) and any options[†] toward which credit will be awarded, including the State Regents' three-digit program code.
3. Will this arrangement include (select all that apply):
 - Contractual Arrangement (complete section A)
 - Technical Assessments/Prior Learning Assessment (PLA) (complete section B)
 - Transfer Courses (complete section C)
4. Detail the maximum number of college credit hours to be articulated through 1) contractual technical courses, 2) technical assessments, and/or 3) course transfer and the maximum college credit awarded toward the degree for work completed outside the institution.

Total credit hours articulated through contractual technical courses: 0

Total credit hours articulated through technical assessments (PLA): 0

Total credit hours articulated through course transfer: 9

Total credit hours that can be applied to the degree through approved methods described above: 9

Total credit hours in general education: 0

Total credit hours required for the degree: 62

Note: the Higher Learning Commission requires that at least "15 of the 60 credits for the associate's degree be credits earned at the institution itself, through arrangements with other accredited institutions, or through contractual relationships approved by the Commission." However, any time the credit from outside the institution surpasses 50%, a higher level of scrutiny/review from HLC should be expected.

5. Will general education courses be offered as part of the CAP? (Select all that apply.)
 - By the college at the technology center
 - On the college campus
 - Via electronic deliveryIf yes, list here:
General Education Courses:

[†] Option must already be approved as provided for in State Regents' policy 3.4, *Academic Program Approval*. To submit a request for a new option, complete and submit the Option Addition Form.

6. To maintain quality courses, the higher education institution will designate an appropriate individual to work as liaison between the technology center(s) and higher education institution. Provide the name of the individual as well as the criteria and procedures that will be used for an annual evaluation of courses.

Tammy Kasterke

SSC has established course outcomes for each course along with a pre-posttest that assesses the student learning of these outcomes. Career Technology teachers will meet with Tammy Kasterke via video conference(s) annually to go over the objectives of each course and discuss the results of the pre-posttests. Participating Career Technology Faculty will participate in SSC Faculty orientation and will be included in training opportunities for SSC faculty. In the annual meeting, instructors will provide documentation that the course outcomes were taught.

Gordon Cooper Career Tech has designated that the courses listed will be taught using the Oklahoma Career Tech approved syllabus for that course. When going over the course outcomes, these syllabi will be checked for accuracy and coordination with the corresponding course objectives from SSC.

7. Describe the student support service available to students enrolled in the CAP.
SSC offers a multitude of student support services including tutoring through our departments, instructors, NASNTI grant, Student Support Services grant, and STEM grant. We have an ADA office and several different labs on campus including the CAT Lab, the Math Lab, the Writing Center and the Boren Library Labs. We also have an internet café in Tanner Hall that is close to the Language Arts office if students need assistance.

Student Learning Outcomes

For contract and transfer courses (sections A and C), specify how each student learning outcome for the college course is met in the technology center course(s). Add rows as needed.

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 1413 Introduction to Acctg	Demonstrate an understanding of accounting concepts and procedures	8107 Acctg I and 8108 Acctg II Course Details 1 Carnegie Unit = 120 clock hours 8107 Acctg I – 120 clock hours 8108 Acctg. II – 120 Clock Hours	Understand operations and production costs of a business. Prepare, journalize and post-closing entries/prepare post-closing trials balance. Understand the steps of the accounting cycle.
	Analyze and process financial data through the entire accounting cycle		Analyze business transactions using the accounting equation. Journalize transactions/post journal entries to ledgers. Prepare, journalize and post adjusting entries. Prepare a worksheet/prepare financial statements Prepare, journalize and post closing entries/prepare post-closing trial balance Understand the steps of the accounting cycle.
	Demonstrate an understanding of the purpose of internal control of cash through the use of petty cash, checking accounts and bank reconciliations.		Perform accounting for cash control and banking activities
	Analyze and process financial data through the entire accounting cycle for a merchandising company.		Perform accounting for sales and purchases
	Analyze and process financial data through the entire accounting cycle for a corporation.		Perform accounting for partnerships and corporations

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2143 QuickBooks	Demonstrate an understanding of accounting concepts and procedures	8109 Computerized Accounting	Set up a company.
	Apply the accounting equation in given business situations	Course Details 1 Carnegie Unit = 120 Clock Hours	Maintain chart of accounts
	Apply automated methods for the preparation of reconciliations, financial statements and trial balances	8109 Computerized Accounting – 120 Clock Hours	Set up and maintain vendors and customers Record journal transactions Create customer invoices and process cash receipts Enter purchases on account and process cash payments Prepare bank reconciliation
	Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system		Set up and maintain inventory
	Apply the accounting cycle in an automated system		Set up and maintain payroll Set up and maintain plant assets
	Recognize the importance and the major purposes of accounting procedures in a business environment.		Record adjusting entries
	Analyze the functions of accounting documents		Prepare financial statements

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2233 Payroll Tax Acctg.	Understand the need and purpose of payroll in business	8110 Payroll Accounting Course Details 1 Carnegie Unit = 120 Clock Hours	Understand payroll laws and regulations Maintain employee earnings records
	Apply procedures for processing and reporting payroll	8110 Payroll Accounting – 120 Clock Hours	Calculate time and work records Determine gross earnings Determine payroll deductions Maintain payroll register Record journal entries for payroll Calculate federal and state payroll taxes

Required Attachments for Any Requests Including Sections A and/or C

Check each box to certify that each **required attachment** is included:

- A syllabus for each higher education course listing course-specific student learning outcomes.
- A syllabus for each technology center course listing course-specific student learning outcomes. These outcomes **must** align with the student learning outcomes for the college course.
- A degree sheet for each program into which technology center credit will be transferred.

Section C—Transfer Courses

Complete this section only if this CAP includes transfer credit. Transfer courses must be reviewed in accordance with State Regents Policy 3.11.5, Transfer of Course Work from Oklahoma Technology Centers Through the Statewide Articulation Agreement.

Higher Education Institution Course Prefix	Higher Education Institution Course Number	Higher Education Institution Course Title	Equivalent Technology Center Course(s)
ACCT	1413	Intro to Accounting	Accounting I and Accounting II
ACCT	2143	Quickbooks	Computerized Accounting
ACCT	2233	Payroll Tax Accounting	Payroll Accounting

Insert rows as necessary

Course Syllabus
Spring 20

Course: ACCT 1413 Introduction to Accounting

Instructor: Tammy Kasterke

Office Number: CCLZ #4

Office Phone: 405-382-9692

Catalog Description: Introduction to Accounting is a preparatory course for Financial Accounting. The course deals with the complete accounting cycle. Students enter daily transactions, keep standard accounting records, and prepare financial statements. This course enriches business and accounting vocabulary. Offered at SSC, GCTC, and WWTC

Semesters Offered: Fall and Spring

Rationale: This course was designed to introduce students to a Sole-Proprietorship Accounting System.

- Associate in Science in Business - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.
- Associate in Science in Computer Science - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.

Required Text(s): College Accounting: A Practical Approach, Slater, 13th ed., Pearson, 2016

Additional Materials:

- Inexpensive Calculator
- Pencils—No Pens Allowed
- Ledger Paper

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A. Demonstrate an understanding of Accounting Concepts and Procedures
Outcome 1, 2, 3	B. Analyze and Process financial data through the entire Accounting Cycle
Outcome 1, 2, 3	C. Demonstrate an understanding of the purpose of Internal Control of Cash through the use of Petty Cash, Checking Accounts and Bank Reconciliations
Outcome 1, 2, 3	D. Analyze and Process financial data through the entire Accounting Cycle for a Merchandising Company
Outcome 1, 2, 3	E. Analyze and Process financial data through the entire Accounting Cycle for a Corporation

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Define and list the functions of accounting2. Demonstrate an understanding of the accounting equation.3. Classify accounts as either asset, liability, owner's equity, revenue or expense.
Outcome B	<ol style="list-style-type: none">1. Analyze source documents and transactions and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions.3. Demonstrate an understanding of the adjusting process.4. Prepare in proper form the financial statements from a trial balance and a worksheet.5. Prepare and post the necessary closing entries.6. List in proper sequence the steps in the complete accounting cycle.
Outcome C	<ol style="list-style-type: none">1. Demonstrate an understanding of the purpose of internal controls.2. Reconcile a bank statement3. Establish and replenish a petty cash fund4. Handle transactions involving cash short and over
Outcome D	<ol style="list-style-type: none">1. Analyze source documents and transactions in a merchandising firm and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions utilizing subsidiary ledgers.3. Demonstrate an understanding of the adjusting process for a merchandising firm.4. Prepare in proper form the financial statements from a trial balance and a worksheet for a merchandising firm.

- Outcome E
1. Analyze source documents and transactions in a corporation and decide what accounts are affected.
 2. Demonstrate an understanding of the adjusting process for a corporation.
 3. Prepare in proper form the financial statements from a trial balance and a worksheet for a corporation.
 4. Prepare and post the proper closing entries for a corporation.

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Testing:

Major tests over the Introduction to Accounting Chapters will be announced in advance. Prior to each examination there will be a review.

Exams can be made up only if you notify the instructor in advance that you will not be able to take the examination in the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup exams.**

Quizzes:

There will be a series of announced quizzes. Quizzes can be made up only if you notify the instructor in advance that you will not be able to take the quizzes during the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup quizzes.**

Homework:

In each chapter there will be assigned homework problems. Homework due dates will be announced in advance. **Late homework assignments will be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned material.**

Study Guides:

In each chapter there will be assigned study guides. Study guides will be due prior to taking the exam. ***Late study guides will be reduced by one point per day late. No study guide will be accepted after the test has been taken over the assigned material.***

Evaluation System:

Tests:	50% of final grade
Quizzes:	10% of final grade
Homework:	30% of final grade
Study Guides	10% of final grade

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No

food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2143 QuickBooks

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: QuickBooks covers the recording and interpretation of accounting and financial data in the form of computer output. Basic area of financial accounting including general ledger, accounts receivable, accounts payable, and payroll are included.

Semesters Offered: Fall and Spring

Rationale: This course was designed to combine a practical knowledge of accounting systems and procedures with the computer.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: [Delete this and type appropriate information. If no additional materials are needed or suggested, please make a statement to that effect.]

Prerequisites: ACCT 1413 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below.

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A: Understand basic principles and applications of accounting
Outcome 1, 2, 3	B: Apply procedures for processing accounting data
Outcome 1, 2, 3	C: Understand accounting concepts and procedures
Outcome 1, 2, 3	D: Understand principles, processes, and procedures related to financial statements.

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Demonstrate an understanding of the accounting cycle2. Apply the accounting equation in given business situations
Outcome B	<ol style="list-style-type: none">1. Apply automated methods for the preparation of reconciliations, financial statements and trial balances
Outcome C	<ol style="list-style-type: none">1. Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system2. Apply the accounting cycle in an automated system
Outcome D	<ol style="list-style-type: none">1. Recognize the importance and the major purposes of accounting procedures in a business environment.2. Analyze the functions of accounting documents

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and

outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2233 Payroll Tax Accounting

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: Payroll Tax Accounting covers payroll systems, payroll legislation, recording and payment of salaries, recording and payment of taxes, and reporting or payroll taxes to governmental agencies.

Semesters Offered: Spring

Rationale: This course was designed to introduce student to a Payroll Accounting System.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: Inexpensive Calculator, Pencils (no ink pens)

Prerequisites: ACCT 2033 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below. [Please **bold** the outcome(s) addressed by this course. Then delete this bracketed statement.]

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

Gen Ed Outcomes

Course Outcomes

Outcome 1

A: Understand the need and purpose of payroll in business

Outcome 1

B: Apply procedures for processing and reporting payroll

Learning Objectives:

Course Outcomes

Learning Objectives

Outcome A

Understand the need for payroll record
Understand the need for personnel records

Outcome B

Compute and pay wages and salaries
Compute, collect, report and pay Social Security taxes
Compute, collect, report and pay Income Tax withholdings
Compute, collect, report and pay Unemployment Compensation taxes
Analyze and journalize payroll transactions

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, questions and answer, in-class group activities, problem solving, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

Seminole State College Empowers People for Academic Success, Personal Development and Lifelong Learning

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Notes: [This is for comments unique to this course. If none apply

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Finance Cluster

Accounting I Syllabus

Course Title:	Accounting I
Course Number:	8107
Pre-requisite:	Fundamentals of Technology or Business and Computer Technology
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

Course Description: This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries
- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

- **Instruction:** (Based on 175 class periods)

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Testing: (Select from the following options)

ODCTE: Accounts Payable Clerk (0001)
 Accounts Receivable Clerk (0002)

Brainbench:

Select one:

- Accounts Payable Fundamentals (0053)
- Accounts Receivable/Billing Fundamentals (0052)
- Business Math (0055)
- Math Fundamentals (0056)
- Data Entry 10-Key (0054)

Precision Exams: • Accounting I 210 (0005)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Finance Cluster

Accounting II Syllabus

Course Title:	Accounting II
Course Number:	8108
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)
Possible Career Outcome:	Accounts Payable/Receivable Clerk, and Full Charge Bookkeeper

Course Description: This course will provide students with a strong foundation in advanced accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand GAAP
- Understand operations and production costs of a business
- Understand the steps of the accounting cycle
- Understand inventory evaluations methods and cost of goods
- Understand sales and sales collection
- Understand purchasing and depreciation methods
- Perform accounting for promissory notes
- Perform accounting for valuation of receivables, inventory, plant and equipment
- Perform accounting for partnerships and corporations
- Perform accounting for decision making and manufacturing
- Analyze financial statements
- Understand ethics in accounting

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certifications:

Required Testing: (Select from the following options)

ODCTE: Full Charge Bookkeeper (0003)

Brainbench: **Select one:**
Bookkeeping Fundamentals (0065)

Precision Exams: Accounting, II 212 (0006)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Computerized Accounting Syllabus

careertech

BMITE Business, Marketing and
Information Technology Education

Course Title:	Computerized Accounting
Course Number:	8109 (OK Promise Approved)
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk and Full Charge Bookkeeper

Course Description: This course is designed to integrate accounting principles using a computerized accounting software package.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Set up a company
- Maintain chart of accounts
- Set up and maintain inventory
- Set up and maintain payroll
- Set up and maintain vendors and customers
- Set up and maintain plant assets
- Record journal transactions
- Create customer invoices and process cash receipts
- Enter purchases on account and process cash payments
- Prepare bank reconciliation
- Record adjusting entries
- Prepare financial statements and reports

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: Lectures, class discussions, demonstrations, hands-on training, projects and performance evaluation.

Required Certification (choose one or more):

Required Testing:	(Select from the following options)
Industry:	Certiport: <ul style="list-style-type: none">• Quickbooks Certified User (10)
ODCTE:	Accounting Services: <ul style="list-style-type: none">• Accounts Payable Clerk (1)• Accounts Receivable Clerk (2)
Precision Exams:	Accounting I 210 (5)
Brainbench:	Quicken (0058) Peachtree (0059) Oracle Financials (0060) QuickBooks (0066)

Recognized Primary Course Textbooks and Instructional Resources:

Using QuickBooks® Accountant 2015 for Accounting, 14th Edition, © 2016. Glenn Owen. ISBN-13: 9781305084773. Available: <http://www.cengage.com/us/>

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources: <https://ctyou.org/mod/book/view.php?id=1268>

Ok CareerTech.org: <https://okcareerguide.kuder.com/landing-page>

Payroll Accounting Syllabus

Course Title:	Payroll Accounting
Course Number:	8110
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk, Full Charge Bookkeeper

Objective: This course will provide students with a strong foundation in payroll principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand payroll laws and regulations
- Calculate time and work records
- Determine gross earnings
- Determine payroll deductions
- Maintain payroll register
- Maintain employee earnings records
- Calculate federal and state payroll taxes
- Record journal entries for payroll

Instruction:

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certification (choose one)

Required Testing: (Select from the following options)

ODCTE: Payroll Clerk (0004)

Brainbench: Payroll Fundamentals (0061)

Recognized Primary Course Textbooks and Instructional Resources:

Payroll Accounting ©2018. Bernard J. Bieg, Judith Toland Cengage NOWv2 for Paroll Accounting 2018

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Business Operations Associate in Applied Science

Degree Program Mentor

For additional information regarding this degree, contact the Degree Program Mentor.



Tammy Kasterke
Assistant Professor
405-382-9692
t.kasterke@ssocok.edu
Division Office: 405-382-9252

Program Objective

The objective of the Business Technology Associate in Applied Science is to prepare students to enter the workforce in an entry level position in a business setting.

Requirements for Graduation

1. At least sixty-two designated semester credit hours.
2. Grade of "C" or better required in all Occupational Requirement courses.
3. Grade Point Average of 2.0 or better.
4. Fifteen semester credit hours in attendance at SSC.
5. Completion of Graduate Exit Survey.

Please Note: Students who begin an Associate in Applied Science degree program are permitted to change to a transfer degree program should their goals change to include the pursuit of a four-year degree upon graduation from Seminole State.

General Education Requirements 20

GOV 1113	American National Government 3
HIST 1483	American History Survey to 1877 <u>or</u>
HIST 1493	American History Survey since 1877..... 3
ENG 1113	Composition I 3
ENG 1213	Composition II 3
SPCH 1143	Speech..... 3
BA 1603	Workplace and Cultural Competence 3
STSC 1002	Learning Strategies 2

Technical-Occupational Core Requirements 27

BA 1123	Introduction to Business (QM)
BA 1223	Introduction to Economics
BA 1423	International Business <u>or</u>
BA 1323	Global Studies in International Business
BA 2233	Business Communication
BA 2423	Business Ethics
CAP 1103	Introduction to Microsoft Office (QM)
CAP 2103	Advanced Microsoft Word
CAP 2643	Advanced Microsoft Excel
CS 1003	Elementary Computer Literacy

Technical-Occupational Specialty Option Requirements 15

Accounting Option

ACCT 1413	Introduction to Accounting
ACCT 2033	Financial Accounting
ACCT 2123	Managerial Accounting
ACCT 2143	QuickBooks
ACCT 2233	Payroll Tax Accounting

Entrepreneurship Option

ACCT 1413	Introduction to Accounting
ACCT 2143	QuickBooks
BA 2123	Entrepreneurship
BA 2133	Human Relations
BA 2513	Marketing

Office Applications and Management Option

ACCT 2143	QuickBooks
BA 2133	Human Relations
BA 2403	Business Management
CAP 2263	Desktop Publishing
CAP 2603	Advanced Microsoft Access

MINIMUM TOTAL HOURS REQUIRED FOR ASSOCIATE DEGREE 62

Suggested Sequence of Major Field Courses

<u>First Semester</u>	<u>Second Semester</u>	<u>Third Semester</u>	<u>Fourth Semester</u>
BA 2123	ACCT 1413	Spec. Option Course	Spec. Option Course
BA 2233	BA 2423	Spec. Option Course	Spec. Option Course
CAP 1103	Spec. Option Course	Spec. Option Course	Spec. Option Course
Specialty Option Course			

Oklahoma State Regents for Higher Education

Cooperative Agreement Program ADDITION FORM*

Seminole State College
Institution Submitting Proposal

Business Operations Associate in Applied Science (114)
Program name and State Regents' program code

Meridian Technology Center
Technology Center†

Stillwater, OK
Technology Center Location

* This form is to be used for the addition of Contractual Arrangements, Transfer Credit, or Technical Assessments (PLA)
† Please complete a separate form for each Technology Center.

SEMINOLE STATE COLLEGE
BUSINESS AND EDUCATION DIVISION

OKLAHOMA DEPARTMENT OF CAREER AND TECHNICAL EDUCATION
BUSINESS, MARKETING, AND INFORMATION TECHNOLOGY EDUCATION

Business Operations A.A.S. Oklahoma Technology Center Transfer Agreement

Academic Year: 2021-22

Oklahoma Technology Center: Meridian Technology Center

Technology Center

Instructional Leader or Designee: Linda Thompson

Technology Center Superintendent: Douglas Major

In accordance with Oklahoma State Regents for Higher Education (OSRHE) policy 3.11.5, the above Oklahoma technology center certifies that the technology center course(s) whose box in the right column is initialed meets the minimum course outcomes outlined in the corresponding Business, Marketing, and Information Technology Education statewide course syllabi. This agreement is valid only for the academic year listed above.

Technology center partners shall inform students the transfer credit is awarded by Seminole State College (SSC) and will only apply to the Associate in Applied Sciences in Business Operations degree at SSC and may not be transferred to another public higher education institution in Oklahoma. All publications and advertisements regardless of medium will note that SSC is awarding the transfer credit. Additionally, all publications and advertisements must adhere to the consumer protection requirements that prohibit state system institutions or technology centers from making misleading, deceptive, and/or inaccurate statements in brochures, web sites, catalogs, and/or other media/publications. Failure to comply with this requirement may result in the nullification of the course(s) listed on the Statewide Articulation Agreement and the Statewide Technical Course Articulation Matrix.

To complete the transfer process, students or technology centers must provide SSC an official transcript from the technology center that includes all essential elements to document the completed technical course(s). Transcript for the purpose of this agreement is defined as the official document issued by a state system institution or an Oklahoma technology center with student information that is a complete and accurate reflection of a student's academic career. At minimum, an official transcript must include essential elements as described by the American Association of Collegiate Registrars and Admission Officers *Academic Record and Transcript Guide*. Detailed information is available in the State Regents' *Academic Affairs Procedures Handbook* (pp. 91-93) online. Passing grades for technical center transfer courses will be recorded on official SSC student transcripts with a letter grade of "P" and will be denoted as technology center transfer credit.

SSC Course	Equivalent Oklahoma Technology Center Course(s)	Instr. Leader Initials
ACCT 1413 Introduction to Accounting	8107 Accounting I and 8108 Accounting II	

Cooperative Agreement Program (CAP) Request Form

Please complete this portion for all requests.

The proposal for a CAP should provide the following information.

NOTE: INFORMATION NOT INCLUDED IN THE COOPERATIVE AGREEMENT PROGRAM PROPOSAL MAY CAUSE A DELAY IN PROCESSING.

1. A CAP signature page (president and superintendent) that includes the names of the participating college and technology center(s). Superintendent signature is only required for a CAP that includes a contract or transfer credit.
2. Name of college-level certificate or degree program(s) and any options[†] toward which credit will be awarded, including the State Regents' three-digit program code.
3. Will this arrangement include (select all that apply):
 - Contractual Arrangement (complete section A)
 - Technical Assessments/Prior Learning Assessment (PLA) (complete section B)
 - Transfer Courses (complete section C)
4. Detail the maximum number of college credit hours to be articulated through 1) contractual technical courses, 2) technical assessments, and/or 3) course transfer and the maximum college credit awarded toward the degree for work completed outside the institution.

Total credit hours articulated through contractual technical courses: 0

Total credit hours articulated through technical assessments (PLA): 0

Total credit hours articulated through course transfer: 9

Total credit hours that can be applied to the degree through approved methods described above: 9

Total credit hours in general education: 0

Total credit hours required for the degree: 62

Note: the Higher Learning Commission requires that at least "15 of the 60 credits for the associate's degree be credits earned at the institution itself, through arrangements with other accredited institutions, or through contractual relationships approve by the Commission." However, any time the credit from outside the institution surpasses 50%, a higher level of scrutiny/review from HLC should be expected.

5. Will general education courses be offered as part of the CAP? (Select all that apply.)
 - By the college at the technology center
 - On the college campus
 - Via electronic deliveryIf yes, list here:
General Education Courses:

[†] Option must already be approved as provided for in State Regents' policy 3.4, *Academic Program Approval*. To submit a request for a new option, complete and submit the Option Addition Form.

6. To maintain quality courses, the higher education institution will designate an appropriate individual to work as liaison between the technology center(s) and higher education institution. Provide the name of the individual as well as the criteria and procedures that will be used for an annual evaluation of courses.

Tammy Kasterke

SSC has established course outcomes for each course along with a pre-posttest that assesses the student learning of these outcomes. Career Technology teachers will meet with Tammy Kasterke via video conference(s) annually to go over the objectives of each course and discuss the results of the pre-posttests. Participating Career Technology Faculty will participate in SSC Faculty orientation and will be included in training opportunities for SSC faculty. In the annual meeting, instructors will provide documentation that the course outcomes were taught.

Meridian Technology Center has designated that the courses listed will be taught using the Oklahoma Career Tech approved syllabus for that course. When going over the course outcomes, these syllabi will be checked for accuracy and coordination with the corresponding course objectives from SSC.

7. Describe the student support service available to students enrolled in the CAP.
SSC offers a multitude of student support services including tutoring through our departments, instructors, NASNTI grant, Student Support Services grant, and STEM grant. We have an ADA office and several different labs on campus including the CAT Lab, the Math Lab, the Writing Center and the Boren Library Labs. We also have an internet café in Tanner Hall that is close to the Language Arts office if students need assistance.

Student Learning Outcomes

For contract and transfer courses (sections A and C), specify how each student learning outcome for the college course is met in the technology center course(s). Add rows as needed.

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 1413 Introduction to Acctg	Demonstrate an understanding of accounting concepts and procedures	8107 Acctg I and 8108 Acctg II Course Details 1 Carnegie Unit = 120 clock hours 8107 Acctg I – 120 clock hours 8108 Acctg. II – 120 Clock Hours	Understand operations and production costs of a business. Prepare, journalize and post-closing entries/prepare post-closing trials balance. Understand the steps of the accounting cycle.
	Analyze and process financial data through the entire accounting cycle		Analyze business transactions using the accounting equation. Journalize transactions/post journal entries to ledgers. Prepare, journalize and post adjusting entries. Prepare a worksheet/prepare financial statements Prepare, journalize and post closing entries/prepare post-closing trial balance Understand the steps of the accounting cycle.
	Demonstrate an understanding of the purpose of internal control of cash through the use of petty cash, checking accounts and bank reconciliations.		Perform accounting for cash control and banking activities
	Analyze and process financial data through the entire accounting cycle for a merchandising company.		Perform accounting for sales and purchases
Analyze and process financial data through the entire accounting cycle for a corporation.		Perform accounting for partnerships and corporations	

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2143 QuickBooks	Demonstrate an understanding of accounting concepts and procedures	8109 Computerized Accounting	Set up a company.
	Apply the accounting equation in given business situations	Course Details 1 Carnegie Unit = 120 Clock Hours	Maintain chart of accounts
	Apply automated methods for the preparation of reconciliations, financial statements and trial balances	8109 Computerized Accounting – 120 Clock Hours	Set up and maintain vendors and customers
			Record journal transactions
			Create customer invoices and process cash receipts
			Enter purchases on account and process cash payments
			Prepare bank reconciliation
	Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system		Set up and maintain inventory
Apply the accounting cycle in an automated system		Set up and maintain payroll	
		Set up and maintain plant assets	
Recognize the importance and the major purposes of accounting procedures in a business environment.		Record adjusting entries	
Analyze the functions of accounting documents		Prepare financial statements	

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2233 Payroll Tax Acctg.	Understand the need and purpose of payroll in business	8110 Payroll Accounting Course Details 1 Carnegie Unit = 120 Clock Hours	Understand payroll laws and regulations Maintain employee earnings records
	Apply procedures for processing and reporting payroll	8110 Payroll Accounting – 120 Clock Hours	Calculate time and work records Determine gross earnings Determine payroll deductions Maintain payroll register Record journal entries for payroll Calculate federal and state payroll taxes

Required Attachments for Any Requests Including Sections A and/or C

Check each box to certify that each **required attachment** is included:

- A syllabus for each higher education course listing course-specific student learning outcomes.
- A syllabus for each technology center course listing course-specific student learning outcomes. These outcomes **must** align with the student learning outcomes for the college course.
- A degree sheet for each program into which technology center credit will be transferred.

Section C—Transfer Courses

Complete this section only if this CAP includes transfer credit. Transfer courses must be reviewed in accordance with State Regents Policy 3.11.5, Transfer of Course Work from Oklahoma Technology Centers Through the Statewide Articulation Agreement.

Higher Education Institution Course Prefix	Higher Education Institution Course Number	Higher Education Institution Course Title	Equivalent Technology Center Course(s)
ACCT	1413	Intro to Accounting	Accounting I and Accounting II
ACCT	2143	Quickbooks	Computerized Accounting
ACCT	2233	Payroll Tax Accounting	Payroll Accounting

Insert rows as necessary

Course Syllabus
Spring 20

Course: ACCT 1413 Introduction to Accounting
Instructor: Tammy Kasterke

Office Number: CCLZ #4

Office Phone: 405-382-9692

Catalog Description: Introduction to Accounting is a preparatory course for Financial Accounting. The course deals with the complete accounting cycle. Students enter daily transactions, keep standard accounting records, and prepare financial statements. This course enriches business and accounting vocabulary. Offered at SSC, GCTC, and WWTC

Semesters Offered: Fall and Spring

Rationale: This course was designed to introduce students to a Sole-Proprietorship Accounting System.

- Associate in Science in Business - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.
- Associate in Science in Computer Science - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.

Required Text(s): College Accounting: A Practical Approach, Slater, 13th ed., Pearson, 2016

Additional Materials:

- Inexpensive Calculator
- Pencils—No Pens Allowed
- Ledger Paper

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A. Demonstrate an understanding of Accounting Concepts and Procedures
Outcome 1, 2, 3	B. Analyze and Process financial data through the entire Accounting Cycle
Outcome 1, 2, 3	C. Demonstrate an understanding of the purpose of Internal Control of Cash through the use of Petty Cash, Checking Accounts and Bank Reconciliations
Outcome 1, 2, 3	D. Analyze and Process financial data through the entire Accounting Cycle for a Merchandising Company
Outcome 1, 2, 3	E. Analyze and Process financial data through the entire Accounting Cycle for a Corporation

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Define and list the functions of accounting2. Demonstrate an understanding of the accounting equation.3. Classify accounts as either asset, liability, owner's equity, revenue or expense.
Outcome B	<ol style="list-style-type: none">1. Analyze source documents and transactions and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions.3. Demonstrate an understanding of the adjusting process.4. Prepare in proper form the financial statements from a trial balance and a worksheet.5. Prepare and post the necessary closing entries.6. List in proper sequence the steps in the complete accounting cycle.
Outcome C	<ol style="list-style-type: none">1. Demonstrate an understanding of the purpose of internal controls.2. Reconcile a bank statement3. Establish and replenish a petty cash fund4. Handle transactions involving cash short and over
Outcome D	<ol style="list-style-type: none">1. Analyze source documents and transactions in a merchandising firm and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions utilizing subsidiary ledgers.3. Demonstrate an understanding of the adjusting process for a merchandising firm.4. Prepare in proper form the financial statements from a trial balance and a worksheet for a merchandising firm.

Outcome E

1. Analyze source documents and transactions in a corporation and decide what accounts are affected.
2. Demonstrate an understanding of the adjusting process for a corporation.
3. Prepare in proper form the financial statements from a trial balance and a worksheet for a corporation.
4. Prepare and post the proper closing entries for a corporation.

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Testing:

Major tests over the Introduction to Accounting Chapters will be announced in advance. Prior to each examination there will be a review.

Exams can be made up only if you notify the instructor in advance that you will not be able to take the examination in the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup exams.**

Quizzes:

There will be a series of announced quizzes. Quizzes can be made up only if you notify the instructor in advance that you will not be able to take the quizzes during the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup quizzes.**

Homework:

In each chapter there will be assigned homework problems. Homework due dates will be announced in advance. ***Late homework assignments will be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned material.***

Study Guides:

In each chapter there will be assigned study guides. Study guides will be due prior to taking the exam. ***Late study guides will be reduced by one point per day late. No study guide will be accepted after the test has been taken over the assigned material.***

Evaluation System:

Tests:	50% of final grade
Quizzes:	10% of final grade
Homework:	30% of final grade
Study Guides	10% of final grade

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No

food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2143 QuickBooks

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: QuickBooks covers the recording and interpretation of accounting and financial data in the form of computer output. Basic area of financial accounting including general ledger, accounts receivable, accounts payable, and payroll are included.

Semesters Offered: Fall and Spring

Rationale: This course was designed to combine a practical knowledge of accounting systems and procedures with the computer.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: [Delete this and type appropriate information. If no additional materials are needed or suggested, please make a statement to that effect.]

Prerequisites: ACCT 1413 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below.

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A: Understand basic principles and applications of accounting
Outcome 1, 2, 3	B: Apply procedures for processing accounting data
Outcome 1, 2, 3	C: Understand accounting concepts and procedures
Outcome 1, 2, 3	D: Understand principles, processes, and procedures related to financial statements.

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Demonstrate an understanding of the accounting cycle2. Apply the accounting equation in given business situations
Outcome B	<ol style="list-style-type: none">1. Apply automated methods for the preparation of reconciliations, financial statements and trial balances
Outcome C	<ol style="list-style-type: none">1. Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system2. Apply the accounting cycle in an automated system
Outcome D	<ol style="list-style-type: none">1. Recognize the importance and the major purposes of accounting procedures in a business environment.2. Analyze the functions of accounting documents

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and

outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2233 Payroll Tax Accounting

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: Payroll Tax Accounting covers payroll systems, payroll legislation, recording and payment of salaries, recording and payment of taxes, and reporting or payroll taxes to governmental agencies.

Semesters Offered: Spring

Rationale: This course was designed to introduce student to a Payroll Accounting System.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: Inexpensive Calculator, Pencils (no ink pens)

Prerequisites: ACCT 2033 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below. [Please **bold** the outcome(s) addressed by this course. Then delete this bracketed statement.]

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

COMPASSION

OPPORTUNITY

RESPECT

EXCELLENCE

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1	A: Understand the need and purpose of payroll in business
Outcome 1	B: Apply procedures for processing and reporting payroll

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	Understand the need for payroll record Understand the need for personnel records
Outcome B	Compute and pay wages and salaries Compute, collect, report and pay Social Security taxes Compute, collect, report and pay Income Tax withholdings Compute, collect, report and pay Unemployment Compensation taxes Analyze and journalize payroll transactions

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, questions and answer, in-class group activates, problem solving, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

Seminole State College Empowers People for Academic Success, Personal Development and Lifelong Learning

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Notes: [This is for comments unique to this course. If none apply

Finance Cluster

Accounting I Syllabus

Course Title:	Accounting I
Course Number:	8107
Pre-requisite:	Fundamentals of Technology or Business and Computer Technology
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

Course Description: This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries
- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

- **Instruction:** (Based on 175 class periods)

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Testing: (Select from the following options)

ODCTE: Accounts Payable Clerk (0001)
 Accounts Receivable Clerk (0002)

Brainbench:

Select one:

- Accounts Payable Fundamentals (0053)
- Accounts Receivable/Billing Fundamentals (0052)
- Business Math (0055)
- Math Fundamentals (0056)
- Data Entry 10-Key (0054)

Precision Exams: • Accounting I 210 (0005)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Finance Cluster

Accounting II Syllabus

Course Title: Accounting II

Course Number: 8108

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Accounts Payable/Receivable Clerk, and Full Charge Bookkeeper

Course Description: This course will provide students with a strong foundation in advanced accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand GAAP
- Understand operations and production costs of a business
- Understand the steps of the accounting cycle
- Understand inventory evaluations methods and cost of goods
- Understand sales and sales collection
- Understand purchasing and depreciation methods
- Perform accounting for promissory notes
- Perform accounting for valuation of receivables, inventory, plant and equipment
- Perform accounting for partnerships and corporations
- Perform accounting for decision making and manufacturing
- Analyze financial statements
- Understand ethics in accounting

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certifications:

Required Testing: (Select from the following options)

ODCTE: Full Charge Bookkeeper (0003)

Brainbench: **Select one:**
Bookkeeping Fundamentals (0065)

Precision Exams: Accounting, II 212 (0006)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Computerized Accounting Syllabus

careertech

BMITE Business, Marketing and
Information Technology Education

Course Title: Computerized Accounting

Course Number: 8109 (OK Promise Approved)

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk and Full Charge Bookkeeper

Course Description: This course is designed to integrate accounting principles using a computerized accounting software package.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Set up a company
- Maintain chart of accounts
- Set up and maintain inventory
- Set up and maintain payroll
- Set up and maintain vendors and customers
- Set up and maintain plant assets
- Record journal transactions
- Create customer invoices and process cash receipts
- Enter purchases on account and process cash payments
- Prepare bank reconciliation
- Record adjusting entries
- Prepare financial statements and reports

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: Lectures, class discussions, demonstrations, hands-on training, projects and performance evaluation.

Required Certification (choose one or more):

Required Testing: (Select from the following options)

Industry:	Certiport: <ul style="list-style-type: none">• Quickbooks Certified User (10)
ODCTE:	Accounting Services: <ul style="list-style-type: none">• Accounts Payable Clerk (1)• Accounts Receivable Clerk (2)
Precision Exams:	Accounting I 210 (5)
Brainbench:	Quicken (0058) Peachtree (0059) Oracle Financials (0060) QuickBooks (0066)

Recognized Primary Course Textbooks and Instructional Resources:

Using QuickBooks® Accountant 2015 for Accounting, 14th Edition, © 2016. Glenn Owen. ISBN-13: 9781305084773. Available: <http://www.cengage.com/us/>

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources: <https://ctyou.org/mod/book/view.php?id=1268>

Ok CareerTech.org: <https://okcareerguide.kuder.com/landing-page>

Payroll Accounting Syllabus

Course Title:	Payroll Accounting
Course Number:	8110
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk, Full Charge Bookkeeper

Objective: This course will provide students with a strong foundation in payroll principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand payroll laws and regulations
- Calculate time and work records
- Determine gross earnings
- Determine payroll deductions
- Maintain payroll register
- Maintain employee earnings records
- Calculate federal and state payroll taxes
- Record journal entries for payroll

Instruction:

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certification (choose one)

Required Testing: (Select from the following options)

ODCTE: Payroll Clerk (0004)

Brainbench: Payroll Fundamentals (0061)

Recognized Primary Course Textbooks and Instructional Resources:

Payroll Accounting ©2018. Bernard J. Bieg, Judith Toland Cengage NOWv2 for Paroll Accounting 2018

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Business Operations Associate in Applied Science

Degree Program Mentor

For additional information regarding this degree, contact the Degree Program Mentor.



Tammy Kasterke
Assistant Professor
405-382-9692
t.kasterke@sscok.edu
Division Office: 405-382-9252

Program Objective

The objective of the Business Technology Associate in Applied Science is to prepare students to enter the workforce in an entry level position in a business setting.

Requirements for Graduation

1. At least sixty-two designated semester credit hours.
2. Grade of "C" or better required in all Occupational Requirement courses.
3. Grade Point Average of 2.0 or better.
4. Fifteen semester credit hours in attendance at SSC.
5. Completion of Graduate Exit Survey.

Please Note: Students who begin an Associate in Applied Science degree program are permitted to change to a transfer degree program should their goals change to include the pursuit of a four-year degree upon graduation from Seminole State.

General Education Requirements 20

GOV 1113	American National Government	3
HIST 1483	American History Survey to 1877 or	
HIST 1493	American History Survey since 1877.....	3
ENG 1113	Composition I	3
ENG 1213	Composition II	3
SPCH 1143	Speech.....	3
BA 1603	Workplace and Cultural Competence	3
STSC 1002	Learning Strategies	2

Technical-Occupational Core Requirements 27

BA 1123	Introduction to Business (QM)	
BA 1223	Introduction to Economics	
BA 1423	International Business or	
BA 1323	Global Studies in International Business	
BA 2233	Business Communication	
BA 2423	Business Ethics	
CAP 1103	Introduction to Microsoft Office (QM)	
CAP 2103	Advanced Microsoft Word	
CAP 2643	Advanced Microsoft Excel	
CS 1003	Elementary Computer Literacy	

Technical-Occupational Specialty Option Requirements 15

Accounting Option

ACCT 1413	Introduction to Accounting
ACCT 2033	Financial Accounting
ACCT 2123	Managerial Accounting
ACCT 2143	QuickBooks
ACCT 2233	Payroll Tax Accounting

Entrepreneurship Option

ACCT 1413	Introduction to Accounting
ACCT 2143	QuickBooks
BA 2123	Entrepreneurship
BA 2133	Human Relations
BA 2513	Marketing

Office Applications and Management Option

ACCT 2143	QuickBooks
BA 2133	Human Relations
BA 2403	Business Management
CAP 2263	Desktop Publishing
CAP 2603	Advanced Microsoft Access

MINIMUM TOTAL HOURS REQUIRED FOR ASSOCIATE DEGREE 62

Suggested Sequence of Major Field Courses

<u>First Semester</u>	<u>Second Semester</u>	<u>Third Semester</u>	<u>Fourth Semester</u>
BA 2123	ACCT 1413	Spec. Option Course	Spec. Option Course
BA 2233	BA 2423	Spec. Option Course	Spec. Option Course
CAP 1103	Spec. Option Course	Spec. Option Course	Spec. Option Course
Specialty Option Course			

Oklahoma State Regents for Higher Education

Cooperative Agreement Program ADDITION FORM*

Seminole State College
Institution Submitting Proposal

Business Operations Associate in Applied Science (114)
Program name and State Regents' program code

Central Technology Center

Drumright, OK
Technology Center Location

* This form is to be used for the addition of Contractual Arrangements, Transfer Credit, or Technical Assessments (PLA)

Business Operations A.A.S. Oklahoma Technology Center Transfer Agreement

Academic Year: 2021-22

Oklahoma Technology Center: Central Technology Center

Technology Center

Instructional Leader or Designee: Alanna Grigg

Technology Center Superintendent: Ron Dyer

In accordance with Oklahoma State Regents for Higher Education (OSRHE) policy 3.11.5, the above Oklahoma technology center certifies that the technology center course(s) whose box in the right column is initialed meets the minimum course outcomes outlined in the corresponding Business, Marketing, and Information Technology Education statewide course syllabi. This agreement is valid only for the academic year listed above.

Technology center partners shall inform students the transfer credit is awarded by Seminole State College (SSC) and will only apply to the Associate in Applied Sciences in Business Operations degree at SSC and may not be transferred to another public higher education institution in Oklahoma. All publications and advertisements regardless of medium will note that SSC is awarding the transfer credit. Additionally, all publications and advertisements must adhere to the consumer protection requirements that prohibit state system institutions or technology centers from making misleading, deceptive, and/or inaccurate statements in brochures, web sites, catalogs, and/or other media/publications. Failure to comply with this requirement may result in the nullification of the course(s) listed on the Statewide Articulation Agreement and the Statewide Technical Course Articulation Matrix.

To complete the transfer process, students or technology centers must provide SSC an official transcript from the technology center that includes all essential elements to document the completed technical course(s). Transcript" for the purpose of this agreement is defined as the official document issued by a state system institution or an Oklahoma technology center with student information that is a complete and accurate reflection of a student's academic career. At minimum, an official transcript must include essential elements as described by the American Association of Collegiate Registrars and *Admission Officers Academic Record and Transcript Guide*. Detailed information is available in the State Regents' *Academic Affairs Procedures Handbook* (pp. 91-93) online. Passing grades for technical center transfer courses will be recorded on official SSC student transcripts with a letter grade of "P" and will be denoted as technology center transfer credit.

SSC Course	Equivalent Oklahoma Technology Center Course(s)	Instr. Leader Initials
ACCT 1413 Introduction to Accounting	8107 Accounting I and 8108 Accounting II	AG

Cooperative Agreement Program (CAP) Request Form

Please complete this portion for all requests.

The proposal for a CAP should provide the following information.

NOTE: INFORMATION NOT INCLUDED IN THE COOPERATIVE AGREEMENT PROGRAM PROPOSAL MAY CAUSE A DELAY IN PROCESSING.

1. A CAP signature page (president and superintendent) that includes the names of the participating college and technology center(s). Superintendent signature is only required for a CAP that includes a contract or transfer credit.
2. Name of college-level certificate or degree program(s) and any options[†] toward which credit will be awarded, including the State Regents' three-digit program code.
3. Will this arrangement include (select all that apply):
 - Contractual Arrangement (complete section A)
 - Technical Assessments/Prior Learning Assessment (PLA) (complete section B)
 - Transfer Courses (complete section C)
4. Detail the maximum number of college credit hours to be articulated through 1) contractual technical courses, 2) technical assessments, and/or 3) course transfer and the maximum college credit awarded toward the degree for work completed outside the institution.

Total credit hours articulated through contractual technical courses: 0

Total credit hours articulated through technical assessments (PLA): 0

Total credit hours articulated through course transfer: 9

Total credit hours that can be applied to the degree through approved methods described above: 9

Total credit hours in general education: 0

Total credit hours required for the degree: 62

Note: the Higher Learning Commission requires that at least "15 of the 60 credits for the associate's degree be credits earned at the institution itself, through arrangements with other accredited institutions, or through contractual relationships approve by the Commission." However, any time the credit from outside the institution surpasses 50%, a higher level of scrutiny/review from HLC should be expected.

5. Will general education courses be offered as part of the CAP? (Select all that apply.)
 - By the college at the technology center
 - On the college campus
 - Via electronic deliveryIf yes, list here:
General Education Courses:

[†] Option must already be approved as provided for in State Regents' policy 3.4, *Academic Program Approval*. To submit a request for a new option, complete and submit the Option Addition Form.

6. To maintain quality courses, the higher education institution will designate an appropriate individual to work as liaison between the technology center(s) and higher education institution. Provide the name of the individual as well as the criteria and procedures that will be used for an annual evaluation of courses.

Tammy Kasterke

SSC has established course outcomes for each course along with a pre-posttest that assesses the student learning of these outcomes. Career Technology teachers will meet with Tammy Kasterke via video conference(s) annually to go over the objectives of each course and discuss the results of the pre-posttests. Participating Career Technology Faculty will participate in SSC Faculty orientation and will be included in training opportunities for SSC faculty. In the annual meeting, instructors will provide documentation that the course outcomes were taught.

Central Technology Center has designated that the courses listed will be taught using the Oklahoma Career Tech approved syllabus for that course. When going over the course outcomes, these syllabi will be checked for accuracy and coordination with the corresponding course objectives from SSC.

7. Describe the student support service available to students enrolled in the CAP.
SSC offers a multitude of student support services including tutoring through our departments, instructors, NASNTI grant, Student Support Services grant, and STEM grant. We have an ADA office and several different labs on campus including the CAT Lab, the Math Lab, the Writing Center and the Boren Library Labs. We also have an internet café in Tanner Hall that is close to the Language Arts office if students need assistance.

Student Learning Outcomes

For contract and transfer courses (sections A and C), specify how each student learning outcome for the college course is met in the technology center course(s). Add rows as needed.

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 1413 Introduction to Acctg	Demonstrate an understanding of accounting concepts and procedures	8107 Acctg I and 8108 Acctg II Course Details 1 Carnegie Unit = 120 clock hours 8107 Acctg I – 120 clock hours 8108 Acctg. II – 120 Clock Hours	Understand operations and production costs of a business. Prepare, journalize and post-closing entries/prepare post-closing trials balance. Understand the steps of the accounting cycle.
	Analyze and process financial data through the entire accounting cycle		Analyze business transactions using the accounting equation. Journalize transactions/post journal entries to ledgers. Prepare, journalize and post adjusting entries. Prepare a worksheet/prepare financial statements Prepare, journalize and post closing entries/prepare post-closing trial balance Understand the steps of the accounting cycle.
	Demonstrate an understanding of the purpose of internal control of cash through the use of petty cash, checking accounts and bank reconciliations.		Perform accounting for cash control and banking activities
	Analyze and process financial data through the entire accounting cycle for a merchandising company.		Perform accounting for sales and purchases
	Analyze and process financial data through the entire accounting cycle for a corporation.		Perform accounting for partnerships and corporations

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2143 QuickBooks	Demonstrate an understanding of accounting concepts and procedures	8109 Computerized Accounting	Set up a company.
	Apply the accounting equation in given business situations	Course Details 1 Carnegie Unit = 120 Clock Hours	Maintain chart of accounts
	Apply automated methods for the preparation of reconciliations, financial statements and trial balances	8109 Computerized Accounting – 120 Clock Hours	Set up and maintain vendors and customers
	Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system		Record journal transactions
	Apply the accounting cycle in an automated system		Create customer invoices and process cash receipts
	Recognize the importance and the major purposes of accounting procedures in a business environment.		Enter purchases on account and process cash payments
	Analyze the functions of accounting documents		Prepare bank reconciliation
			Set up and maintain inventory
		Set up and maintain payroll	
		Set up and maintain plant assets	
		Record adjusting entries	
		Prepare financial statements	

College Course	Student Learning Outcome	Technology Center Course	Describe how SLO is address in technology center course
ACCT 2233 Payroll Tax Acctg.	Understand the need and purpose of payroll in business	8110 Payroll Accounting Course Details 1 Carnegie Unit = 120 Clock Hours	Understand payroll laws and regulations Maintain employee earnings records
	Apply procedures for processing and reporting payroll	8110 Payroll Accounting – 120 Clock Hours	Calculate time and work records Determine gross earnings Determine payroll deductions Maintain payroll register Record journal entries for payroll Calculate federal and state payroll taxes

Required Attachments for Any Requests Including Sections A and/or C

Check each box to certify that each **required attachment** is included:

- A syllabus for each higher education course listing course-specific student learning outcomes.
- A syllabus for each technology center course listing course-specific student learning outcomes. These outcomes **must** align with the student learning outcomes for the college course.
- A degree sheet for each program into which technology center credit will be transferred.

Section C—Transfer Courses

Complete this section only if this CAP includes transfer credit. Transfer courses must be reviewed in accordance with State Regents Policy 3.11.5, Transfer of Course Work from Oklahoma Technology Centers Through the Statewide Articulation Agreement.

Higher Education Institution Course Prefix	Higher Education Institution Course Number	Higher Education Institution Course Title	Equivalent Technology Center Course(s)
ACCT	1413	Intro to Accounting	Accounting I and Accounting II
ACCT	2143	Quickbooks	Computerized Accounting
ACCT	2233	Payroll Tax Accounting	Payroll Accounting

Insert rows as necessary

Course Syllabus
Spring 2019

Course: ACCT 1413 Introduction to Accounting
Instructor: Tammy Kasterke

Office Number: CCLZ #4

Office Phone: 405-382-9692

Catalog Description: Introduction to Accounting is a preparatory course for Financial Accounting. The course deals with the complete accounting cycle. Students enter daily transactions, keep standard accounting records, and prepare financial statements. This course enriches business and accounting vocabulary. Offered at SSC, GCTC, and WWTC

Semesters Offered: Fall and Spring

Rationale: This course was designed to introduce students to a Sole-Proprietorship Accounting System.

- Associate in Science in Business - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.
- Associate in Science in Computer Science - Satisfies the requirements for General Education, Transfer Degrees in the required elective section.

Required Text(s): College Accounting: A Practical Approach, Slater, 13th ed., Pearson, 2016

Additional Materials:

- Inexpensive Calculator
- Pencils—No Pens Allowed
- Ledger Paper

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below

Outcome 1: **Demonstrate effective and scholarly communication skills.**

Outcome 2: **Utilize scientific reasoning and/or critical thinking to solve problems.**

Outcome 3: **Demonstrate knowledge and display behavior related to functioning in and adding value a global society.**

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A. Demonstrate an understanding of Accounting Concepts and Procedures
Outcome 1, 2, 3	B. Analyze and Process financial data through the entire Accounting Cycle
Outcome 1, 2, 3	C. Demonstrate an understanding of the purpose of Internal Control of Cash through the use of Petty Cash, Checking Accounts and Bank Reconciliations
Outcome 1, 2, 3	D. Analyze and Process financial data through the entire Accounting Cycle for a Merchandising Company
Outcome 1, 2, 3	E. Analyze and Process financial data through the entire Accounting Cycle for a Corporation

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Define and list the functions of accounting2. Demonstrate an understanding of the accounting equation.3. Classify accounts as either asset, liability, owner's equity, revenue or expense.
Outcome B	<ol style="list-style-type: none">1. Analyze source documents and transactions and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions.3. Demonstrate an understanding of the adjusting process.4. Prepare in proper form the financial statements from a trial balance and a worksheet.5. Prepare and post the necessary closing entries.6. List in proper sequence the steps in the complete accounting cycle.
Outcome C	<ol style="list-style-type: none">1. Demonstrate an understanding of the purpose of internal controls.2. Reconcile a bank statement3. Establish and replenish a petty cash fund4. Handle transactions involving cash short and over
Outcome D	<ol style="list-style-type: none">1. Analyze source documents and transactions in a merchandising firm and decide what accounts are affected.2. Demonstrate an understanding of the purposes of and procedures for recording and posting transactions utilizing subsidiary ledgers.3. Demonstrate an understanding of the adjusting process for a merchandising firm.4. Prepare in proper form the financial statements from a trial balance and a worksheet for a merchandising firm.

- Outcome E
1. Analyze source documents and transactions in a corporation and decide what accounts are affected.
 2. Demonstrate an understanding of the adjusting process for a corporation.
 3. Prepare in proper form the financial statements from a trial balance and a worksheet for a corporation.
 4. Prepare and post the proper closing entries for a corporation.

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, question and answer, in-class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Testing:

Major tests over the Introduction to Accounting Chapters will be announced in advance. Prior to each examination there will be a review.

Exams can be made up only if you notify the instructor in advance that you will not be able to take the examination in the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup exams.**

Quizzes:

There will be a series of announced quizzes. Quizzes can be made up only if you notify the instructor in advance that you will not be able to take the quizzes during the allotted time period. **This is not a right but a privilege to be administered at the discretion of the instructor. A 10% penalty can be applied to all makeup quizzes.**

Homework:

In each chapter there will be assigned homework problems. Homework due dates will be announced in advance. ***Late homework assignments will be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned material.***

Study Guides:

In each chapter there will be assigned study guides. Study guides will be due prior to taking the exam. ***Late study guides will be reduced by one point per day late. No study guide will be accepted after the test has been taken over the assigned material.***

Evaluation System:

Tests:	50% of final grade
Quizzes:	10% of final grade
Homework:	30% of final grade
Study Guides	10% of final grade

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work.

Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No

food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2143 QuickBooks

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: QuickBooks covers the recording and interpretation of accounting and financial data in the form of computer output. Basic area of financial accounting including general ledger, accounts receivable, accounts payable, and payroll are included.

Semesters Offered: Fall and Spring

Rationale: This course was designed to combine a practical knowledge of accounting systems and procedures with the computer.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: [Delete this and type appropriate information. If no additional materials are needed or suggested, please make a statement to that effect.]

Prerequisites: ACCT 1413 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below.

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

<u>Gen Ed Outcomes</u>	<u>Course Outcomes</u>
Outcome 1, 2, 3	A: Understand basic principles and applications of accounting
Outcome 1, 2, 3	B: Apply procedures for processing accounting data
Outcome 1, 2, 3	C: Understand accounting concepts and procedures
Outcome 1, 2, 3	D: Understand principles, processes, and procedures related to financial statements.

Learning Objectives:

<u>Course Outcomes</u>	<u>Learning Objectives</u>
Outcome A	<ol style="list-style-type: none">1. Demonstrate an understanding of the accounting cycle2. Apply the accounting equation in given business situations
Outcome B	<ol style="list-style-type: none">1. Apply automated methods for the preparation of reconciliations, financial statements and trial balances
Outcome C	<ol style="list-style-type: none">1. Apply procedures related to inventory, payroll, depreciation, disposal of assets and intangible assets in an automated system2. Apply the accounting cycle in an automated system
Outcome D	<ol style="list-style-type: none">1. Recognize the importance and the major purposes of accounting procedures in a business environment.2. Analyze the functions of accounting documents

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination lectures, group discussion, question and answer, in –class group activities, problem solving, quizzes, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and

outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Course Syllabus
[Delete this and replace with Semester and Year.]

Course: ACCT 2233 Payroll Tax Accounting

Instructor: [Delete this and type name.]

Office Number: [Delete]

Office Phone: [Delete]

Catalog Description: Payroll Tax Accounting covers payroll systems, payroll legislation, recording and payment of salaries, recording and payment of taxes, and reporting or payroll taxes to governmental agencies.

Semesters Offered: Spring

Rationale: This course was designed to introduce student to a Payroll Accounting System.

This course is required for the following degrees:

Associate in Applied Science in Business Operations

Required Text(s): [Delete this and type appropriate information. If no texts are required, please make a statement to that effect]

Additional Materials: Inexpensive Calculator, Pencils (no ink pens)

Prerequisites: ACCT 2033 or concurrent enrollment in ACCT 2033

Mission Statement: Seminole State College empowers people for academic success, personal development, and lifelong learning.

CORE VALUES – C.O.R.E.

COMPASSION

Celebrating a diverse campus, local and global community of people and displaying professionalism and compassion in all interactions

OPPORTUNITY

Presenting current trends and future possibilities for career, academic and personal enrichment

RESPECT

Building mutual respect, integrity and confidence for ourselves, for others and for the environment

EXCELLENCE

Continually striving to achieve the highest standards and exhibit excellence in our programs and relationships with all stakeholders

General Education Outcomes: SSC students are expected to achieve the following outcomes. This course addresses the outcome(s) **bolded** below. [Please **bold** the outcome(s) addressed by this course. Then delete this bracketed statement.]

Outcome 1: Demonstrate effective and scholarly communication skills.

Outcome 2: Utilize scientific reasoning and/or critical thinking to solve problems.

Outcome 3: Demonstrate knowledge and display behavior related to functioning in and adding value to a global society.

Outcome 4: Recognize the roles of history, culture, and the arts or sciences within civilization.

Degree Program Outcomes: Program Outcomes for each SSC degree are listed in the document, *Degree Program Outcomes*, which is available in the Assessment Office.

Course Outcomes: Students in this course are expected to achieve the following Course Outcomes:

Gen Ed Outcomes

Course Outcomes

Outcome 1

A: Understand the need and purpose of payroll in business

Outcome 1

B: Apply procedures for processing and reporting payroll

Learning Objectives:

Course Outcomes

Learning Objectives

Outcome A

Understand the need for payroll record
Understand the need for personnel records

Outcome B

Compute and pay wages and salaries
Compute, collect, report and pay Social Security taxes
Compute, collect, report and pay Income Tax withholdings
Compute, collect, report and pay Unemployment Compensation taxes
Analyze and journalize payroll transactions

Course-Embedded Assessment: The General Education Outcomes, Degree Program Outcomes, Course Outcomes, and Learning Objectives have been provided to inform students of the expectations for this course. To determine if those expectations have been met, the College assesses each these outcomes. Courses are evaluated through the course-embedded assessment process by using one or more of the following options*: A: Pre- and Post-Tests; B: Pre- and Post-Writing; C: Performance; D: Observations; E: Rubrics; F: Projects and Portfolios; G: Classroom Response System; H: Creative Assessment; I: Any combination of A-H. (*Updated May 2007)

This course uses the following option(s): A. Pre- and Post-Tests

Instructional Outline

Teaching Methodology: The instructor will make various reading and writing assignments from textbooks or other sources. Information will cover concepts, ideas, and information that parallel the Course Outcomes and will be delivered through a combination of lectures, group discussion, questions and answer, in-class group activates, problem solving, homework and testing.

Evaluation Procedures

Grading Policy:

Points for final grades are earned in the following manner;

- A: 89.5-100%
- B: 79.5-89.4%
- C: 69.5-79.4%
- D: 59.5-69.4%
- F: 0 – 59.4%
- I: See below

A designated number of points will be awarded for any graded assignment. At the conclusion of the class, there will be a maximum number of total possible points for all graded assignments. All assignments are to be completed and turned in on time for you to possibly receive the maximum amount of points.

Examination can be made up only if you notify the instructor in advance that you will be absent for a legitimate reason when the exam is given. This is not a right but a privilege to be administered at the discretion of the instructor. Make-up exams and quizzes can be reduced by up to 10% for all absences. Late homework assignments can be reduced by one point per day late. No homework will be accepted after the test has been taken over the assigned materials.

An incomplete grade may be used at the instructor's discretion to indicate that additional work is necessary to complete a course. The time limit to satisfy the "I" will be at the discretion of the instructor. "I" grades not changed by the instructor to a credit-bearing grade or an "F" within the specified time limit will remain as a permanent "I".

Attendance Policy: Attending college classes on time should be taken as seriously as showing up for work. Attendance is a vital part of the learning process. It is essential if you are going to reach your goals. If you have to be absent, it is your responsibility to find out what class assignments are due and to be prepared for the following class scheduled. However, there may be assignments done in class that cannot be made up.

Student class expectations are as follows:

- be on time,
- be prepared
- pay attention

Course Calendar: [Delete this and type appropriate comments. If there are no additional comments, delete the entire line.]

Additional Comments: As stated in the Seminole State College Student Handbook under Disciplinary Regulations, student misconduct has ramifications. Examples would be inappropriate use of the Internet, using the Internet during lecture, or unnecessary talking or disturbing others during class.

ADA Statement: Seminole State College, in support of and in compliance with the Americans with Disabilities Act (1990), welcomes requests for reasonable accommodations. Students with special needs should contact the ADA specialist, Carmen Hutchins, located in the Walkingstick Student Services Building. Ms. Hutchins may also be reached by calling 405-382-9719. Students may also contact the office of the Vice President for Student Affairs, located just inside the north door of the Walkingstick Student Services Building, or by calling 405-382-9216. A TDD telephone, located in the David L. Boren Library is available for the use of hearing-impaired students. The TDD number is (405)382-9294.

Tobacco and Food Policy: The use of tobacco products (including, but not limited to, cigarettes, electronic cigarettes, vaping devices, pipes, smokeless tobacco, and other tobacco products) is prohibited throughout all indoor and outdoor areas of property owned or under the control of Seminole State College, including parking lots, owned or under the control of SSC, and in vehicles used by SSC or its employees whenever conducting business elsewhere. Faculty members are individually responsible for establishing food and drink regulations for their classrooms. No food or drink may be consumed in SSC science labs or at computers in SSC computer labs.

Academic Honesty: The instructor and the instructor's academic superiors have final authority over the grades given to students or the lowering of grades because of cheating or plagiarism.

Plagiarism: As defined by Seminole State College, plagiarism is the use, without acknowledgment, of a person's ideas and/or materials, either in whole or in part, to fulfill required course assignments. The purchase of any written material which is intended for presentations as one's own work in partial fulfillment of a course assignment will be considered an act of plagiarism. Consequences of plagiarism will comply with those listed in the Seminole State College Student Handbook.

NASNTI: Students are encouraged to access the NASNTI website and review tribal resources and the activities NASNTI will host.

Notes: [This is for comments unique to this course. If none apply

Finance Cluster

Accounting I Syllabus

Course Title:	Accounting I
Course Number:	8107
Pre-requisite:	Fundamentals of Technology or Business and Computer Technology
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Financial Clerk, Accounts Payable/Receivable Clerk, Payroll Accounting Clerk, Full Charge Bookkeeper, Financial Assistant, Financial Customer Service, Small Business Entrepreneur, Independent Distributor, International Business Entrepreneur, Introduction to Entrepreneurship

Course Description: This course will provide students with a strong foundation in generally accepted accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand ethics in accounting
- Perform math computations to include decimals, fractions, percents, discounts, interest, sales tickets and billing, markup and markdown procedures, ratios and portions, statistics and graphs
- Analyze business transactions using the accounting equation
- Journalize transactions
- Post journal entries to ledgers
- Prepare a worksheet
- Prepare, journalize and post adjusting entries
- Prepare financial statements
- Prepare, journalize and post closing entries
- Prepare post-closing trial balance
- Perform accounting for cash control and banking activities
- Perform introductory accounting for payroll accounting
- Perform introductory accounting for payroll liabilities and tax records
- Perform accounting for sales and purchases

- **Instruction:** (Based on 175 class periods)

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Testing: (Select from the following options)

ODCTE: Accounts Payable Clerk (0001)
 Accounts Receivable Clerk (0002)

Brainbench: **Select one:**

- Accounts Payable Fundamentals (0053)
- Accounts Receivable/Billing Fundamentals (0052)
- Business Math (0055)
- Math Fundamentals (0056)
- Data Entry 10-Key (0054)

Precision Exams: • Accounting I 210 (0005)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Finance Cluster

Accounting II Syllabus

Course Title:	Accounting II
Course Number:	8108
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)
Possible Career Outcome:	Accounts Payable/Receivable Clerk, and Full Charge Bookkeeper

Course Description: This course will provide students with a strong foundation in advanced accounting principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - Upon successful completion of this course, the student will be able to:

- Understand GAAP
- Understand operations and production costs of a business
- Understand the steps of the accounting cycle
- Understand inventory evaluations methods and cost of goods
- Understand sales and sales collection
- Understand purchasing and depreciation methods
- Perform accounting for promissory notes
- Perform accounting for valuation of receivables, inventory, plant and equipment
- Perform accounting for partnerships and corporations
- Perform accounting for decision making and manufacturing
- Analyze financial statements
- Understand ethics in accounting

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include:

Lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certifications:

Required Testing: (Select from the following options)

ODCTE: Full Charge Bookkeeper (0003)

Brainbench: **Select one:**
Bookkeeping Fundamentals (0065)

Precision Exams: Accounting, II 212 (0006)

Recognized Primary Course Textbooks and Instructional Resources:

Glencoe Accounting: First Year Course, Teaching and Solutions Transparencies,
McGraw-Hill Education © 2007, ISBN 13:9780078739903
Available: <http://www.mheducation.com/home.html>

Century 21 Accounting: General Journal, 10th Edition, Claudia Bienias Gilbertson; Mark
W. Lehman; Debra Harmon-Gentene © 2014, ISBN-13: 9780840064981
Available: <http://www.cengage.com/us/>

College Accounting: A Career Approach, 12th Edition, © 2015, Cathy J. Scott, Cengage
Learning, ISBN-13: 9781305863385
Available: <http://www.cengage.com/us/>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Computerized Accounting Syllabus

careertech

BMITE Business, Marketing and
Information Technology Education

Course Title: Computerized Accounting

Course Number: 8109 (OK Promise Approved)

Pre-requisite: Accounting I

Locations: Various locations across Oklahoma

Length: 1 Carnegie Unit
(55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk and Full Charge Bookkeeper

Course Description: This course is designed to integrate accounting principles using a computerized accounting software package.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Set up a company
- Maintain chart of accounts
- Set up and maintain inventory
- Set up and maintain payroll
- Set up and maintain vendors and customers
- Set up and maintain plant assets
- Record journal transactions
- Create customer invoices and process cash receipts
- Enter purchases on account and process cash payments
- Prepare bank reconciliation
- Record adjusting entries
- Prepare financial statements and reports

Instruction: (Based on 175 class periods)

55 class periods Theory

120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: Lectures, class discussions, demonstrations, hands-on training, projects and performance evaluation.

Required Certification (choose one or more):

Required Testing:

(Select from the following options)

Industry:

Certiport:

- Quickbooks Certified User (10)

ODCTE:

Accounting Services:

- Accounts Payable Clerk (1)
- Accounts Receivable Clerk (2)

Precision Exams:

Accounting I 210 (5)

Brainbench:

Quicken (0058)

Peachtree (0059)

Oracle Financials (0060)

QuickBooks (0066)

Recognized Primary Course Textbooks and Instructional Resources:

Using QuickBooks® Accountant 2015 for Accounting, 14th Edition, © 2016. Glenn Owen. ISBN-13: 9781305084773. Available: <http://www.cengage.com/us/>

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources: <https://ctyou.org/mod/book/view.php?id=1268>

Ok CareerTech.org: <https://okcareerguide.kuder.com/landing-page>

Payroll Accounting Syllabus

Course Title:	Payroll Accounting
Course Number:	8110
Pre-requisite:	Accounting I
Locations:	Various locations across Oklahoma
Length:	1 Carnegie Unit (55 class periods theory/120 class periods lab)

Possible Career Outcome: Payroll Accounting Clerk, Full Charge Bookkeeper

Objective: This course will provide students with a strong foundation in payroll principles and techniques needed for success in careers in accounting or other business related fields.

Specific Learning Competencies - *Upon successful completion of this course, the student will be able to:*

- Understand payroll laws and regulations
- Calculate time and work records
- Determine gross earnings
- Determine payroll deductions
- Maintain payroll register
- Maintain employee earnings records
- Calculate federal and state payroll taxes
- Record journal entries for payroll

Instruction:

55 class periods Theory
120 class periods Lab/Certification Preparation and Attainment

Methods of Instruction include: lectures, class discussions, hands-on training, demonstrations, projects and performance evaluation.

Required Certification (choose one)

Required Testing: (Select from the following options)

ODCTE: Payroll Clerk (0004)

Brainbench: Payroll Fundamentals (0061)

Recognized Primary Course Textbooks and Instructional Resources:

Payroll Accounting ©2018. Bernard J. Bieg, Judith Toland Cengage NOWv2 for Paroll Accounting 2018

Glencoe Accounting, © 2016. Available: <http://www.mheducation.com/home.html>

ctYou BMITE Teacher Resources:

<https://ctyou.org/mod/book/view.php?id=1268>

Business Operations Associate in Applied Science

Degree Program Mentor

For additional information regarding this degree, contact the Degree Program Mentor.



Tammy Kasterke
Assistant Professor
405-382-9692
t.kasterke@ssocok.edu
Division Office: 405-382-9252

Program Objective

The objective of the Business Technology Associate in Applied Science is to prepare students to enter the workforce in an entry level position in a business setting.

Requirements for Graduation

1. At least sixty-two designated semester credit hours.
2. Grade of "C" or better required in all Occupational Requirement courses.
3. Grade Point Average of 2.0 or better.
4. Fifteen semester credit hours in attendance at SSC.
5. Completion of Graduate Exit Survey.

Please Note: Students who begin an Associate in Applied Science degree program are permitted to change to a transfer degree program should their goals change to include the pursuit of a four-year degree upon graduation from Seminole State.

General Education Requirements 20

GOV 1113	American National Government3
HIST 1483	American History Survey to 1877 or
HIST 1493	American History Survey since 1877.....3
ENG 1113	Composition I3
ENG 1213	Composition II3
SPCH 1143	Speech.....3
BA 1603	Workplace and Cultural Competence3
STSC 1002	Learning Strategies2

Technical-Occupational Core Requirements 27

BA 1123	Introduction to Business (QM)
BA 1223	Introduction to Economics
BA 1423	International Business or
BA 1323	Global Studies in International Business
BA 2233	Business Communication
BA 2423	Business Ethics
CAP 1103	Introduction to Microsoft Office (QM)
CAP 2103	Advanced Microsoft Word
CAP 2643	Advanced Microsoft Excel
CS 1003	Elementary Computer Literacy

Technical-Occupational Specialty Option Requirements 15

Accounting Option

ACCT 1413	Introduction to Accounting
ACCT 2033	Financial Accounting
ACCT 2123	Managerial Accounting
ACCT 2143	QuickBooks
ACCT 2233	Payroll Tax Accounting

Entrepreneurship Option

ACCT 1413	Introduction to Accounting
ACCT 2143	QuickBooks
BA 2123	Entrepreneurship
BA 2133	Human Relations
BA 2513	Marketing

Office Applications and Management Option

ACCT 2143	QuickBooks
BA 2133	Human Relations
BA 2403	Business Management
CAP 2263	Desktop Publishing
CAP 2603	Advanced Microsoft Access

MINIMUM TOTAL HOURS REQUIRED FOR ASSOCIATE DEGREE 62

Suggested Sequence of Major Field Courses

<u>First Semester</u>	<u>Second Semester</u>	<u>Third Semester</u>	<u>Fourth Semester</u>
BA 2123	ACCT 1413	Spec. Option Course	Spec. Option Course
BA 2233	BA 2423	Spec. Option Course	Spec. Option Course
CAP 1103	Spec. Option Course	Spec. Option Course	Spec. Option Course
Specialty Option Course			

Oklahoma State Regents for Higher Education
EXISTING PROGRAM ONLINE DELIVERY REQUEST FORM

Seminole State College
Institution Submitting Proposal

Associate of Applied Science in Nursing (110)
[i.e. Bachelor of Science in Engineering (101)]

The process for requesting additional existing programs through online delivery or other computer-mediated format is for the President to send the following information to the Chancellor: 1) letter of intent 2) the name of the program, 3) delivery method/s, 4) information related to population served and student demand, 5) cost and financing. (NOTE: new programs must be requested through the *Academic Program Approval* policy)

Date of Letter of Intent: 5/13/2021

(The letter of intent must have been submitted to the Chancellor prior to submitting the proposal)

Date of Governing Board Approval: [Click here to enter a date.](#)

Signature of President: _____ **Date:** [Click here to enter a date.](#)

Complete this form ONLY if the requesting institutions HAS gone through the electronic delivery approval process and has been approved to offer electronically delivered programs.

3.16.11 Approval of Subsequent Online Programs

1. Delivery Method

Clearly describe the delivery method that will be used to deliver the program content (e.g., Blackboard, Desire2Learn, etc.) and the major features that will facilitate learning. (3.17.11.B.2)

SSC uses Desire2Learn Brightspace learning management system for asynchronous learning. The faculty have willingly learned to use Zoom, Microsoft Team, and GoTo Meeting for synchronous learning. The College currently uses Jenzabar as it's SIS, maintains the bandwidth, and is fully functional in providing student support. The online degrees will have a negligible (if any) impact upon the physical facilities and equipment currently in use. Specific software has been purchased for the nursing students. Although the degree will be advertised as fully online, clinicals will still be conducted in the hospital setting.

2. Demand for the Program

The proposed delivery method of the existing program must respond to the needs of the larger economic and social environment. Thus, the institution must demonstrate that the demand for electronic delivery of the existing program extends access to place bound and non-traditional students, facilitates Oklahoma's economic development by strengthening pathways to academic degree and certificate attainment, and enhances institutional resource efficiency.

1. **Student Demand:** Clearly describe all evidence of student demand, normally in the form of surveys of potential students and/or enrollments in related programs at the institution, which should be adequate to expect a reasonable level of productivity. If applicable, provide evidence of survey responses or other data collected indicating student interest in electronic delivery of this program. The response should also explain how approval for online delivery will better serve current and/or prospective students.

The degree program is productive with 125 declared majors, 20 graduates fall and spring, and production of approximately 3000 credit hours annually.

2. **Employer Demand:** Clearly describe all evidence of sufficient employer demand, especially in the five workforce ecosystems developed by the State Department of Commerce that includes aerospace and defense, energy, agriculture and biosciences, information and financial services, and transportation and distribution. This demand can be demonstrated in the form of anticipated openings in an appropriate service area and in relation to existing production of graduates for the institution's service area and/or state. Such evidence may include employer surveys, current labor market analyses, and future manpower projections. The following websites may provide useful information: <https://www.okhighered.org/econ-dev/dashboards/>, <https://oklahomaworks.gov/oklahoma-workforce-data/critical-occupations/>, and https://www.ok.gov/oesc/Labor_Market/Industry_and_Occupational_Employment_Projections/) Where appropriate, provide evidence, normally in the form of letters of support or copies of advisory board minutes, that demonstrate employers' preferences for graduates of the proposed program over persons having alternative existing credentials and employers' willingness to pay higher salaries to graduates of the proposed program. The response should clearly identify positions that graduates will be prepared for after completing this program.

Because the face to face program is so successful, we hope to reach the students who work during the day but want to earn a degree. According to the Oklahoma State Regents for Higher Education Workforce and Development Profile, 94% of Nursing students from SSC are hired in Oklahoma. Our students are in demand in our area.

3. **Cost and Funding of the Proposed Program**

The resource requirements and planned sources of funding of the proposed learning mode must be detailed in order to assess the adequacy of the resources to support a quality program. This assessment is to ensure that the program will be efficient in its resource utilization and to assess the impact of this proposed learning mode on the institution's overall need for funds. (3.16.11.B.7)

The online degrees will have a negligible (if any) impact upon the physical facilities and equipment currently in use. The College has expanded its full-time faculty to forty-three members, which represents the largest team in the history of Academic Affairs. As part of the credit-hour production review in the 2018-2019 annual report, it was determined that forty-three full-time faculty would be the optimal team size to service both existing programs (F2F & Online). The new initiative will require the addition of one full-time nursing instructor. Academic Affairs is already expanded the faculty team accordingly. The faculty member will be specifically in charge of the students in this program.

Provide productivity goals related to the cost and funding of the proposed program.

SSC has a goal of providing students, customers, and the community with a state-of-the-art technological experience. Our strategic plan states that we will implement offerings of 100% online

Use this form to request online delivery of an existing program ONLY if the institution has been previously received State Regents' approval to offer electronically delivered programs.

If you have any questions, contact Dr. Stephanie Beauchamp (sbeauchamp@osrhe.edu) or Dr. Rochelle Rush (rrush@osrhe.edu).

Page 3 of 3
Revised September 2020

programs. At the close of each academic year, Academic Affairs engages in an annual review process. The annual review measures the overall effectiveness of each program with regard to student retention, graduation, enrollment, credit hour production and satisfaction. In the Degree Program Review for Health Science, the plan included the idea to promote the Nursing LPN to RN Program. Using campus communication, they plan to contact LPN through the new Online Degree Office to advise and remind students of program requirements and course availability for enrollment. They plan to actively recruit students to be in this program and be able to serve specific hospitals in Oklahoma.