

ACC 2213VTA: Principles of Accounting I
Copiah-Lincoln Community College
Simpson County Campus

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Catalog Description

Principle of Accounting is a study of the fundamental accounting principles that relate to business. The topics to be covered include the accounting cycle, accounting systems for service and merchandising businesses, assets, liabilities, and equity.

Course Objective

The purpose of the course is to impart to the students (1) an understanding of the recording of business transactions, the preparation of the formal financial statements, and their interpretation, (2) the development of critical thinking skills, (3) the use of accounting in making business decisions, and (4) the importance of ethical conduct in all phases of an accountant's work.

eTextbook

Warren, Reeve, and Duchac. Accounting 26rd Edition. Thomson Southwestern- **Cengage Unlimited Access**

eResource Statement:

If your course requires electronic resources (formerly referred to as an eBook), students will be automatically billed a fee when enrolled in the course. The fee enables students to access books/electronic resources within the first seven days of class below competitive market rates that are not available elsewhere. This fee is non-refundable. Students are responsible for the charge if they choose to drop the course, get "cut-out" based on absences, or withdrawal any time after the add/drop period

Homework

Exercises and Problems will be assigned for each chapter. Homework will be due on a weekly basis according to the course schedule.

Learning Outcome

Upon completion of this course students should understand the accounting cycle, including the: Analysis and recording of business transactions in services & merchandising company. Preparation of adjusting entries for accruals and deferrals; Preparation of worksheets and closing entries; Preparation of financial

statements and analysis.; Identify the different types of special journal; Analyze cash by reconciling book to bank balances and preparing necessary adjustments; Examine accounts and notes receivables; and Analysis short term investments by examining portfolio investment. Chapters 1 through 12 will be covered

ACC 2213VTA
LECTURE SYLLABUS

Unit 1

Introduction to Accounting and Business	Chapter 1
Analyzing Transactions	Chapter 2
The Adjusting Process	Chapter 3

TEST 1

Completing the Accounting Cycle	Chapter 4
Accounting Systems	Chapter 5
Accounting for Merchandising Businesses	Chapter 6

TEST 2

Inventories	Chapter 7
Sarbanes-Oxley, Internal Control, and Cash	Chapter 8
Receivables	Chapter 9

TEST 3

Fixed Assets and Intangible Assets	Chapter 10
Current Liabilities and Payroll	Chapter 11
Accounting for Partnerships and Limited Liability Companies	Chapter 12

TEST 4

EXTRA CREDIT

Final Exam Comprehensive Exam

Evaluation and Grading

Grading Scale:

Tests 4@100	400 pts	100-90	A
Homework (25 points each)	200 pts	89-80	B
BIO (25 pts)	25 pts	79-70	C
EXTRA Credit	150 pts	69-60	D
		59-0	F

Proctored Exam Link:

<https://www.colin.edu/current-elearning-students/schedule-a-proctored-exam>

PROCTORED EXAM POLICY

All MSVCC courses must have a minimum of one and a maximum of three proctored exams. Co-Lin's policy is that the proctored exam(s) equal(s) to at least 25% of the final grade. Regardless of course average, students who do not take their proctored exams will not receive a passing grade.

Course Attendance

The number of absences allowed in the class is as follows:

Number of Class Meetings Per Week	Maximum Absences
One (1)	2

ACADEMIC HONESTY

Plagiarism shall be a violation of the student code of conduct and is subject to consequences stated in the instructor's syllabus and the Disciplinary Sanctions section of the Student Handbook. Plagiarism is the presenting of words or ideas of others without giving proper credit. In addition to being a violation of the student code of conduct, plagiarism is both unethical and illegal. When a student puts his name on a piece of writing, the reader assumes that student is responsible for the information, wording, and organization. A writer cannot copy direct quotations without providing quotation marks and without acknowledging the source. Paraphrasing material or using an original idea that is not properly introduced is the most common type of plagiarism.

The college prohibits dishonesty such as cheating, plagiarism or knowingly furnishing false information to the officials or faculty of the college or their representatives. Cheating is subject to consequences stated in the instructor's syllabus and the Disciplinary Sanctions section of the Student Handbook:

1. First offense – grade of "0" for the assignment and the documents should be forwarded to the appropriate Dean/Vice President where the student will be placed on instructional probation.
2. Second offense – documentation should be forwarded to the appropriate Dean/Vice President. The student will be administratively withdrawn from the course for that semester in cases of a repeat offense in that course.
3. Third offense – student will be referred to the Dean of Students/Vice President for appropriate action, up to dismissal from the college.

Using an electronic device or other material without permission during an exam will be considered cheating regardless of intent. Other forms of cheating will include, but are not limited to: having information available in any non-approved form, such as papers, books, notes,

materials hidden in apparel, written on self or desks, tabbing out to another computer screen, looking at another student's work, or communicating with another student in any manner.

ADA STATEMENT

If you are a student who has a disability which qualifies under the Americans with Disabilities Act (ADA) and requires accommodations, you should contact the Office of Disability Support Services:

Wesson Campus – Jordan Burt Stephens
Phone: 601-643-8401
Email: jordan.stephens@colin.edu

Natchez Campus –Tiffany Woods
Phone: (601) 446-1168
Email: tiffany.woods@colin.edu

Simpson County Center – Nicole Cheramie
Phone: (601) 849-0121
Email: nicole.cheramie@colin.edu

If you are not a Co-Lin student, please contact your local Disability Support Services Coordinator at your respective campus.

Disclaimer:

The content contained in this syllabus is subject to change at the discretion of the instructor.