



**EAST CENTRAL**  
COMMUNITY COLLEGE

## Fall 2021 Four Week Term Syllabus

**Course Title:** Accounting I

**Course Number:** ACC 2213 671

**Instructor:** Gretta Biggs

**Hours:** 3

<b>Prerequisite:</b>	None
<b>Co-requisite:</b>	None
<b>Credit:</b>	3
<b>Classroom:</b>	Online

<b>Instructor Contact Information:</b>	
<b>Phone:</b>	(601) 635-2111
<b>Email:</b>	<a href="mailto:GBiggs@eccc.edu">GBiggs@eccc.edu</a>
<b>Office:</b>	Online
<b>Office Hours:</b>	Online

### I. Required Course Materials:

Warren, Carl S., James M. Reeve, and Jonathan E. Duchac. Accounting 28e (with Access Code), Boston, MA: Cengage Learning, 2021. (ISBN: 9781337902687)

### II. Course Description:

A study of the financial accounting principles that relate to business. The topics to be covered include the accounting cycle, accounting systems and controls for service and merchandising businesses, assets, liabilities, and equity. (Three semester credit hours)

### III. Teaching Methodology:

1. Weekly Assignments
2. Discussion Assignments
3. Comprehensive Problem - Due at the end of the term
4. Proctored Final Exam - Required to Pass Course and Weighted Heavily

### IV. Student Learning Outcomes:

1. Students will analyze and record transactions according to GAAP.
2. Students will prepare financial statements (income statement, statement of owner's equity, balance sheet, and statement of cash flows)
3. Students will study the ten steps in the accounting cycle.
4. Students will analyze and record transactions for service and merchandising business accounting systems.
5. Students will identify proper internal control procedures.
6. Students will demonstrate proper accounting procedures for asset accounting.

**V. General Education Learning Outcomes:**

1. Use standard American English.
2. Read and follow complex written directions.
3. Choose appropriate and effective organizational pattern.
4. Apply mathematical concepts of measurement to solve a variety of real-world problems.
5. Perform basic word processing operations including document creation, formatting, printing, and saving of a document.
6. Analyze information and arguments in order to draw a conclusion.
7. Interpret and apply information using visual materials.

**VI. Grading Evaluation:**

Assignments	25%	<b>A</b>	<b>90-100</b>
Discussion Assignments	20%	<b>B</b>	<b>80-89</b>
Comprehensive Problem	20%	<b>C</b>	<b>70-79</b>
Proctored Final Exam	35%	<b>D</b>	<b>60-69</b>
		<b>F</b>	<b>59 or below</b>

**VII. Policies:**

**Confidentiality** - Refer to pages 49-51, section STUDENT RECORDS of the 2019-20 *College Catalog*.

**Academic Misconduct** - East Central Community College is dedicated to providing an educational structure that promotes not only learning, but also personal enrichment and preparation for assuming a constructive position in the workforce and/or society at large. Because academic dishonesty weakens the quality of education, the reputation of an institution, and the future prospects of students and also diminishes the legitimate accomplishments of conscientious students, the College enforces the following policy regarding academic dishonesty:

Academic dishonesty includes any dishonest or prohibited action taken by a student in order to receive any type of credit or recognition. It is the responsibility of all members of the College community including students, faculty, staff, and administration to report any instances of academic dishonesty in accordance with the College's policy. Students are responsible for verifying that any work submitted for credit or recognition is their own conscientiously constructed work and must therefore keep records/and or copies of work that can be submitted to an appropriate College authority if requested.

Scholastic dishonesty will not be tolerated. You are expected to complete all work for the course on your own. You may assist your classmates or receive assistance with regard to understanding the material, questions, or any other class

assignments but you must answer all questions, quizzes, etc., on your own. Refer to POLICY 404.8: ACADEMIC DISHONESTY in the College's *Policies & Procedures*.

**Americans with Disabilities Act** – East Central Community College provides reasonable accommodations for students with disabilities through Disability Support Services (DSS). DSS verifies eligibility for accommodations and works with eligible students who have self-identified and provided current documentation. Students should contact Dr. Randall Lee, Vice President for Student Services/ADA Coordinator at 601-635-6375 to establish a plan for reasonable accommodations and services.

**Attendance Policy** – When a student enrolls in a course, the student assumes the responsibility for participating in the course, completing all assignments, and otherwise satisfying the requirements of that course.

For this course, you cannot exceed more than 1 unofficial absences.

If a student exceeds these numbers of absences, he/she will be cut out of class and will be administratively withdrawn. If a student is administratively withdrawn before the Friday of the week that equates to 75% of the term, the student will receive a final grade of “W” for the course. If a student is administratively withdrawn after the Friday of the week that equates to 75% of the term, the student will receive a grade of “WF” for the course. Exceptions to this policy include classes that meet less than a full semester; Mississippi Virtual Community College classes; healthcare education classes; and some of the Career & Technical Education classes.

**Make-Up Policy** – All assignments should be submitted no later than the due date stated unless prior arrangements are made with the instructor and a new due date is established. If a student submits an assignment after the due date without having made prior arrangements with the instructor, 0 points will be given for the missed assignment.

Instructors will accept late work without prior arrangement in the case of extenuating circumstances (such as hospitalization, childbirth, major accident, injury or bereavement). Students who suffer such a circumstance must notify the instructor as soon as possible of the extenuating circumstance that prevented them from submitting work on time and determine a deadline with the instructor for submitting the work. Students who do not meet the deadline arranged with the instructor for the extenuating circumstance will be given 0 points for the missed assignment.

**Final Exam** – Students have the option of taking a proctored final exam on campus or using Honorlock.

**Proctored Final Exam** – A proctored exam is an exam in which you must go to a testing center where a person checks your identity, and then allows you to take the exam under supervision. It is each student's responsibility to make an appointment with an official testing center.

**Honorlock Final Exam** - Honorlock is online proctoring service that allows you to take your exam from the comfort of your home. You do not need to create an account, download software or schedule an appointment in advance. Honorlock is available 24/7, and all that is needed is a computer, a working webcam/microphone, your ID, and a stable internet connection.

**Classroom Courtesy** - It is important to be respectful and considerate of your classmates' opinions and viewpoints.

**Tentative Course Outline -**

Week	Course Schedule
1	Chapters 1, 2, & 3: Assignment #1/Discussion Assignment #1
2	Chapters 4, 5, 6, & 7: Assignment #2/Discussion Assignment #2
3	Chapters 8, 9, & 10: Assignment #3/Discussion Assignment #3
4	Comprehensive Problem & Final Exam