

Course Number and Title: ACC 2213 Principles of Accounting 1

Instructor: Rachel Ezelle

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Course Description: Study of the fundamentals and application of financial accounting principles that relate to business. The topics to be covered include the accounting cycle and the accounting systems for service and merchandising businesses.

Prerequisites: None. (Proficiency in basic math skills and reading is advisable.)

Semester Credit Hours: Three

Required Text: *ACCOUNTING, 27th Edition (eBook), Warren/Reeve/Duchac; CENGAGE Learning; ISBN 9781337272292

***NOTE:**

The textbook (eBook) and access code for the online homework program CengageNOWv2 (CNOW) will automatically be charged to your student account in addition to the tuition. A loose-leaf copy of the textbook (ACCOUNTING, 27th Edition; Warren, Reeve, Duchac; CENGAGE Learning) will be available for purchase from the EMCC bookstore for a nominal fee, or you may print pages from the eBook for personal use, only.

Student Learning Outcomes:

The student shall be able to:

- 1. demonstrate the ability to analyze and journalize routine transactions, adjusting entries, and understand closing entries for a service business organized as a sole proprietorship.**
- 2. demonstrate an understanding of the accounting process for a merchandising business using the multiple-step income statement and classified balance sheet concepts and principles.**
- 3. demonstrate the ability to solve problems applying accounting principles and concepts for current assets.**

4. **demonstrate the ability to solve problems by applying accounting principles and concepts for fixed assets.**
5. **demonstrate the ability to solve problems by applying accounting principles and concepts for liabilities.**

ELEARNING ATTENDANCE (per the EMCC catalog)

All students are expected to attend and participate in class and submit assignments on a regular basis, at least weekly. Attendance is taken regularly each week based on the submission of weekly assignments or as otherwise noted in the syllabus. In all cases, attendance is taken at least weekly. Distance learning students are subject to EMCC's excessive absence policy. If a student is considered absent for a given week by the instructor, the student will have accrued one absence. A student will be withdrawn from the class upon the 2nd unexcused absence.

WITHDRAWAL PROCEDURE FOR ONLINE STUDENTS (per the EMCC catalog)

Students who want to withdraw from a class must visit the EMCC campus where the student registered to pay for and complete a withdrawal form.

For students who are unable to visit campus: Call the Business Office to pay for a withdrawal form by credit card and contact the Registrar's Office at your campus to provide course information and a fax number. The staff person will complete the form and fax a copy to you for your signature. It must be signed and returned by fax to the Registrar's Office for processing. Unless the staff person receives your signed form, your withdrawal request will not be processed and your class (es) will not be withdrawn.

NO SHOWS

Students **MUST** participate during the first weeks of class in order to remain in the course. Unapproved or late approved financial aid is **NOT** a reason for not participating. Any student who wishes to remain active in the course, regardless of financial aid status, must attend the course. No shows are students who have never logged in to the course in the course management system and have not communicated an intent to participate to the instructor. A student who has not completed any work in the course will be dropped as a no show.

TEXTBOOKS

In classes where a textbook is required, students must be in possession of the book during the first week of class. Unapproved or late financial aid is not a reason for not purchasing the book.

Students taking classes offered through the Mississippi Virtual Community College site, originating at EMCC and taught by an EMCC instructor, can make purchases at either bookstore or order by phone through the Golden Triangle campus bookstore. Phone orders require payment by Visa, Master Card, money order or personal check. Orders placed with a Visa or MasterCard are shipped immediately via priority mail. Priority mail is guaranteed through the postal service for arrival in 2-3 days. Orders placed with a money order or check are processed and shipped upon receipt of the check or money order. Textbooks can be shipped for an additional shipping and handling charge per book. Textbooks may also be shipped via UPS at the student's request. EMCC students wishing to have their bookstore charges billed to their account may do so by presenting a bookstore credit slip issued from the business office showing sufficient financial aid.

EMCC students taking classes offered through MSVCC that are taught by another college can purchase their books through the EMCC GT campus bookstore using either financial aid, cash, or a credit card. Students must take their student profile to the EMCC bookstore to place their order for books. Books ordered from other colleges are not eligible for EMCC's book buyback.

Students registered at other colleges who are taking classes offered through the Mississippi Virtual Community College site and taught by an EMCC instructor may call the EMCC Golden Triangle bookstore and place an order for the required text using their Visa, MasterCard, or money order. Orders placed with a Visa or MasterCard are shipped immediately via priority mail. Priority mail is guaranteed through the postal service for arrival in 2-3 days. Orders placed with a money order are processed and shipped upon receipt of the money order. EMCC is not able to charge financial aid for non-EMCC students. Textbooks can be shipped for an additional shipping and handling charge.

If a course offers an eBook, it is strongly suggested that the student participates in the eBook experience. eBooks are viewed through the RedShelf Course Materials (located in the left margin index of Canvas). This is the least expensive way to secure a textbook. You must have a textbook for ALL courses.

HONESTY POLICY

A hallmark of any profession is integrity and honesty. Academic honesty is expected of all students; therefore, each student is expected to accomplish his/her own work. Academic misconduct includes, but is not limited to, deceptive acts such as the following:

1. plagiarizing from any source
2. cheating in any manner on tests, papers, reports, etc.

3. turning in work as their own when, in fact, it was not their work
4. improperly using technology
5. stealing, buying, or selling course materials
6. either impersonating another student during a test or having another person assume one's identity during a test
7. deliberately conveying false or misleading information
8. reusing some or all of a paper written for previous or other courses (self-plagiarizing)

When academic misconduct has occurred, the instructor has the responsibility of assigning an appropriate penalty in accordance with the instructor's institutional policy.

This may include failure of the assignment, failure of the course, or dismissal from the institution.

GRADING

Weekly assignment grades will be posted within 7 working days of the due date.

Grades for this course will follow the standards published in the EMCC College Catalog.

A (100-90) B (89-80) C (79-70) D (69 – 60) F (59 or below)

All work must be completed by the posted due date. Late work will receive a grade of zero.

Students who have questions about a grade received should immediately contact the instructor to resolve the issue. This action must occur within the week of the grade posting. After this time, it will be assumed that the grade has not been disputed and it will become a matter of record as it stands.

PLAGIARISM

Collegiate work requires a strict standard of academic responsibility. While engaged in academic coursework, we encounter other people's ideas. How we incorporate these ideas into our own work requires caution. When these ideas are not properly credited, this is referred to as plagiarism. Plagiarism involves the intentional and/or unintentional use of other's words and thoughts without acknowledgment.

Examples of plagiarism:

- Turning in someone else's work as your own
- Copying words or ideas from someone else with giving credit
- Failing to put a quotation in quotation marks

- Giving incorrect information about the source of a quotation
- Changing words or phrases (paraphrasing) while keeping the structure of a source without giving credit
- Copying so many words or ideas from a source that it makes up the majority of your work, whether you give credit or not
- Using information or graphics from an internet site without citing your source
- Giving your rough draft to another person to revise or rewrite
- A form of plagiarism that is not always found in typical definitions is self-plagiarism. Self-plagiarism involves duplication of original essays in part or whole. Resubmitting written work that has previously been presented in another course is considered self-plagiarism. Self-plagiarism is as serious as other forms of plagiarism and will carry the same consequences.
- If you are unsure whether or not a specific situation constitutes plagiarism, ask your instructor.

Using an electronic device or other materials 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 other students' work, communicating with other students in any manner.

ONLINE TESTING (per the EMCC catalog)

In lieu of the coronavirus, we will NOT have a *testing center* opened on any of EMCC's campuses.

- If you are taking a course taught by an EMCC instructor, then your instructor is aware of the closures. Your instructor will be communicating with you regarding how your midterm exam and/or final exam will be administered.
- If you are taking a course through another college **OTHER** than EMCC, please follow the guidelines for that college. Be sure to contact your instructor.

MSVCC GRIEVANCE POLICIES

Students who register through the MSVCC will be subject to the disciplinary policies and procedures of the student's host college. (The **host college** is the institution where the student registers for the class.)

Any student who wishes to make a complaint regarding any aspect of the MSVCC must take the following steps:

1. Discuss the problem with the faculty member, staff member, or administrator involved. Direct communication between the two parties usually resolves most of the problems.
2. If informal efforts to resolve the problem are not productive, the complainant should then contact the Director of eLearning at the student's host college to help in processing the complaint. *(Host College is the institution where the student registers for the class.)*
3. If the complainant, at this point, wishes to file a formal complaint, he or she should express the specific nature of the complaint and the remedy sought in writing to the providing college's Director of eLearning with a copy sent to the host college's Director of eLearning (if different). The providing Director of eLearning will then refer it to the appropriate person for disposition. A response will be made to the complainant within 15 working days by the providing college. *(The providing college is the institution teaching the course.)*
4. If the student is not satisfied with the resolution of the grievance, that student must follow the procedures prescribed by the student's providing college in writing. The appeal must be made in writing within five working days.
5. Students who do not submit a written appeal by the appointed date forfeit any further consideration in this matter.

MSVCC DISCIPLINE POLICY

Students who register through the MSVCC will be subject to the disciplinary policies and procedures of the student's host college. *(Host College is the institution where the student registers for the class.)*

EMCC STUDENT EMAIL

Your school account will be the only email account that East Mississippi Community College will use to communicate with EMCC's students. Furthermore, this will be the only email your online instructor will have access to use for communication within Canvas.

EMCC CALENDAR DATES:

Students should make note of the established semester withdrawal dates. The online drop/add period ends on the day after the online class begins.

ONLINE HOLIDAY POLICY

Instruction in online classes may continue through fall/spring breaks with flexibility; please check with your individual instructor as to your course schedule during holidays.

ELEARNING EMAIL ADDRESSES FOR STUDENTS

To contact someone in ELearning, please send an email to elearning@eastms.edu

ACCESSIBILITY SERVICES

East Mississippi Community College seeks to comply with the letter, intent, and spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) of 1990. Section 504 and ADA require institutions not to discriminate against students with disabilities and to make all offerings and programs of the College accessible. East Mississippi Community College provides reasonable accommodations for student with disabilities through Accessibility Support Services. Accessibility Support Service verifies eligibility for accommodation and works with eligible students who have self-identified and provided current documentation.

Students should schedule an appointment with the designated staff member on their respective campuses to establish a plan for reasonable accommodations and services.

- Scooba Campus: Kimberly Rush (662) 476-5048 or (662) 476-5000
- Golden Triangle Campus: Melanie Sanders (662) 243-1979 or (662) 243-1900

ANTI-DISCRIMINATION/HARASSMENT STATEMENT

East Mississippi Community College is committed to assuring that the College and its programs are free from discrimination and harassment based upon race, color, ethnicity, sex, pregnancy, religion, national origin, disability, age, sexual orientation, gender identity, genetic information, status as a U.S. veteran, or any other status protected by state or federal law.

COMPLIANCE CONTACTS STATEMENT

The following offices have been designated to handle inquiries regarding the non-discrimination policies:

Office of the District Director of Human Resources, Payroll and EEOC/OCR
1512 Kemper Street
Scooba, Mississippi 39358
662.476.5274

Office of the Dean of Students & District Director of Recruitment
District Disability Services Coordinator
8731 South Frontage Road
Mayhew, MS 39753
662.243.1979

Office of the Executive Vice President
Title IX Coordinator

8731 South Frontage Road
Mayhew, MS 39753
662.243.1900

SACSCOC ACCREDITATION STATEMENT

East Mississippi Community College (EMCC) is accredited by the Southern Association of Colleges and Schools Commission on Colleges to award certificates and the associate degree. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, Georgia, 30033-4097 or call (404) 679-4500 for questions about the accreditation of EMCC. The Commission is only to be contacted if there is *evidence* that appears to support an institution's significant non-compliance with a requirement or standard. All normal inquiries about the institution, such as admission requirements, financial aid, educational programs, and other colleges related information should be addressed directly to the College and NOT to the office of the Commission on Colleges.