

COURSE INFORMATION

Course Title: **Principles of Accounting 1**

Course Number: **ACC 2213VS01E**

Semester and Year: **Full-Term Spring 2022**

INSTRUCTOR INFORMATION

Instructor: **Rachel Ezelle**

Instructor Office Location (if applicable): **Working from Home**

Instructor Phone: **662-724-2251 (home phone) and 662-803-0404 (cell phone)**

Instructor Email: **rezelle@eastms.edu**

Method of Contact: **My preferred method of communicating with you is through Canvas Inbox (message) which is tied to our EMCC email accounts.**

COURSE COMMUNICATION

Course Details

Required Text(s): *** ACCOUNTING, 28th Edition (eBook), Warren, CENGAGE Learning**

*** NOTE: The textbook (eBook) and access code for the online homework program CengageNOW were automatically charged to your student account in addition to the tuition. You may print pages from the eBook for personal use.**

Semester Credit Hours: **Three**

Prerequisite: **(Proficiency in basic math skills and reading is advisable.)**

COURSE OVERVIEW

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.**

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)

Students are expected to attend and participate in class and submit assignments daily. Students are solely responsible for keeping up with their attendance. If you can't attend class, communicate with your instructors as soon as possible. If circumstances require an absence, then students should note that all absences are either excused or unexcused. It is the students' responsibility to coordinate make up work with their instructor. Attendance is taken regularly each week based on the submission of assignments and assessment. Please note that assignments are due by 11:59 pm. Please do not wait until the very last "minute" to submit your work. 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 3rd unexcused absence.

EXCUSES TO MAKE UP MISSED ASSIGNMENTS/ASSESSMENTS

Occasionally a student may experience personal, health, or other circumstances that impact their ability to complete academic work. The policies and options available to students vary depending on the nature of the student's situation and the timing and kind of academic work in question.

All students are expected to attend class. If circumstances require an absence, then students should note that all absences are either excused or unexcused. Excused absences are incurred when students miss class due to personal illness, immediate family illness, family death, officially representing the college, serving on jury duty, participating in military activities, or fulfilling approved legal requirements. All other reasons for missing class are considered unexcused. An instructor reserves the right to

verify the validity of an excuse submitted by a student, for example, a doctor's excuse, legal notes, etc. All excused absences must be submitted to your instructor for approval or disapproval within seven days of the student returning. Failure to do so will result in an unexcused absence. Typically, excuses for online are only given if a circumstance kept a student away from the computer for an entire week (eLearning courses run Monday-Sunday). Work may be made up within a reasonable period for excused absences. Instructors set their own make up policies and students are bound by these policies.

If a student is absent from classes or examination and has an acceptable doctor's excuse, etc., or something that corroborates that they had an emergency, they should contact their instructors. No excuses are to be sent to the Dean of eLearning office for approval. If an instructor requires assist, the instructor will make contact with the Dean of eLearning.

Withdrawn students can appeal their withdrawal at the eLearning Office. Students who appeal must submit documentation and it will be confirmed with the office issuing the excuse and students who forge, alter, or otherwise misrepresent their documentation will be submitted to the Dean of Students for disciplinary action.

WITHDRAWAL PROCEDURE FOR ONLINE STUDENTS (per the EMCC catalog)

A student who wants to withdraw from a class must complete the form ([Student Initiated Withdrawal Request.pdf](#)) and obtain your advisor/counselor's signature. Students must return the completed form to advising@eastms.edu. Once processed, this form will be imaged to your student record by the Registrar's office. Student's business office account will automatically be charged a withdrawal fee of \$10.00 per course. The date that the Registrar receives this form is the official withdrawal date and the last day of attendance in the course. When withdrawing, the grade assigned will be a "W," which does not count negatively on your transcript.

NO SHOWS

Students MUST participate during the first week 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

A textbook or an eBook needed to be successful in the class. You will need access to either the eBook (electronic textbook), or you may purchase a hard copy textbook. Students can access their eBook(s) or Courseware by logging into Canvas. More

information for accessing your eBook will be posted in the course by your instructor. If a course offers an eBook, it is strongly suggested that the student participates in the eBook experience. This is the least expensive way to secure a textbook.

PROCTORED EXAMS

There will be proctored exam(s) in this course. EMCC now offers online students two ways to take their proctored exam(s). Those two ways are with SmarterProctoring and Honorlock. Not all instructors will use Honorlock. Please verify with your instructor. More information is given in the **Student Information**

Module under *Proctored Exam Information (Method): SmarterProctoring & Honorlock*. Please note that instructors have the option to use Honorlock or not. It's solely depended on the instructor. If your instructor elects to use Honorlock, please make sure you read the **Honorlock Testing Guidelines** under the **Student Information Module** prior to using Honorlock. ***If a student is deemed as cheating it will result in an automatic ZERO (0) on the assignment and an "F" in the course without the possibility of withdrawing.*** Student will not be allowed to appeal the decision.

LATE WORK SUBMISSION

Late work will not be accepted without an excuse (please view the area regarding what is deemed excusable). The instructor is the person who approves the acceptance of late work. Students must submit an excusable absence (noted in EMCC's catalog) within one week of the absence to their instructor.

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 due date.

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

Instructors will grade your work before the next week's work is assigned.

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 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 severe 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.

CHEATING POLICY

- 1st offense while enrolled at EMCC- Student should be given a zero for the assignment and the documents should be forwarded to the eLearning Dean to be on instructional probation.
- 2nd offense while enrolled at EMCC- Documentation should be forwarded to the eLearning Dean. The eLearning Dean will forward both offenses to the Dean of Students and the student will be administratively withdrawn from the course for that semester in cases of a repeat offense in that course.
- 3rd offense while enrolled at EMCC- Student will be referred to the Dean of Students and student will be dismissed from EMCC.

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 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 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. All calendar dates are noted under the Student Information Module.

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

STATEMENT FOR STUDENTS WITH DISABILITIES

EMCC follows all Americans with Disabilities Act standards. Disclosure of a disability is voluntary. Students with disabilities are invited and encouraged to discuss their needs and accommodation strategies with the Dean of Students. Students should schedule an appointment with the designated DSS staff member on their respective campus to establish a plan for reasonable accommodations and services.

Golden Triangle Campus: 662.243.1979 or 662.243.1900

Scooba Campus: 662.476.5048 or 662.476.5000

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

The following person has been designated to handle inquiries regarding the non-discrimination policies:

Theresa Harpole

Office of the Director of Human Resources

1512 Kemper Street | P.O. Box 158 | Scooba, MS 39358

tharpole@eastms.edu | 662-476-5274

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 college related information should be addressed directly to the College and NOT to the office of the Commission on Colleges.