Syllabus and Policy Sheet Spring, 2017 ACC2213—Accounting 1 ONLINE

I. Instructor Information Cheri Bergeron, MAcc, CPA George Wynn, Rankin Campus #223 Office Phone: 601-936-5585 Email Address: cheri.bergeron@hindscc.edu

<u>Communication Policy</u>: E-mails, phone messages, and Canvas messages should be written in proper English. (Not text messaging language). The message should be clear and concise. If you would like for me to call you back, please leave a short description of your question or issue, your name and phone number. Canvas messaging service is the preferred method of communication for students. Emails and Canvas emails will often be returned immediately, but ALL emails and Canvas messages will be returned within 24 hours, 48 hours on weekends.

II. Course Information

Principles of Accounting, ACC 2213 - 3 credit hours (No pre-requisite) Simple math skills will be helpful

Course Description:

The student will study to gain an understanding of the fundamentals of accounting theory and practice. Emphasis will be placed on recording business transactions, the effect of transactions on financial statements, and the preparation and interpretation of financial statements for sole proprietorships. The course will cover the first 11 chapters of the textbook

Course Objective:

- A. Understand accounting principles and practices
- B. *Process information through the accounting cycle
- C. Prepare and interpret financial statements
- D. Identify internal controls and ethics
- E. Analyze and record transactions of current and plant assets and current liabilities
- * Supports the development of the Institutional Competency for Critical Thinking/Problem Solving.

III. Textbook and Course Materials

This is an INSTANT ACCESS COURSE- All required materials (E-book and Cengage) are provided with this course. An Instant Access fee was added to your course fee for this class.

Course Materials Needed:

Spiral notebook for working problems, pencil and a non-programmable calculator

For textbook, there are two options:

- 1. At no additional cost, this course includes an e-book. If this option is utilized, the instructor recommends that the student download the E-book to a device so internet is not needed. Preferred Device is one that will lay flat on your desk beside your spiral notebook so you can work the problems and examples easily.
- 2. For a small fee, there is an option to purchase a loose leaf, three hole punched, textbook from the HCC bookstore.

IV. Instructional Methods

The modules will be organized into chapters, with a combination of video lectures, Cengage assignments, assignments outside of Cengage, and chapter tests. A proctored midterm and final will be given. This class will be presented in Canvas. Students are expected to work through all study tools available in the module and are encouraged to keep up.

V. Grading Plan

90-100 = A; 80-89 = B; 70-79 = C; 60-69 = D; 59 and below = F

Your average will be determined using the following weights per activity:

Proctored Exams (midterm and final)	40%
Chapter Tests	35%
Cengage Assignments	15%
Practice assignments (usually handwritten or typed-	10%
designed to give you a classroom style practice)	

VI. Homework, TESTS, and Classroom Policy

HOMEWORK/Assignments: You will be learning accounting principles by watching lectures, reading your textbook, and working through problems. You will be using Cengage to work through problems. It has several user-friendly features like "check my work" that help students know how they are doing before they submit for final grading. It also has a feature that shows you how to work many of the problems. Students can save their work and complete later. Accounting homework will take up to 3 hours per chapter. All assignments are due on Monday night, unless otherwise noted. If something happens to your internet or the Cengage website, you must send me a Canvas message immediately (with a screen shot) which will be your date/time stamp to report the problem. Please start your assignments early to minimize the risks of technical problems happening at the last minute. All HCC libraries have internet and computers available, if needed.

TESTS and Quizzes- All TEST dates will be on Canvas. All tests will be found in the module in which you are working that week.

Proctored exams will all have two parts (multiple choice in Canvas and problems in Cengage)

If you miss a test you will receive a zero for that test grade.

Tests

5 Tests, 2 of which are proctored exams (midterm and final) Midterm project

VII. ATTENDANCE/WITHDRAWAL POLICY

NOTE: ELearning has a strict Attendance Policy. If you don't complete the homework each week and tests when they are available, then you will be counted absent.

VIII. Plagiarism / Academic Dishonesty

See Student Handbook. Hinds Community College adheres to a ZERO TOLERANCE policy for cheating on tests and/or individual assignments. Students found cheating will receive an F in the course and may be subject to dismissal or suspension from the College.

IX. ADA Statement/Non-Discrimination Statement

Official Hinds CC Notice of Non-Discrimination Statement: Hinds Community College offers equal education and employment opportunities and does not discriminate on the basis of race, color, national origin, religion, sex, age, disability or veteran status in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Dr. Debra Mays-Jackson, Vice President for Administrative and Student Services, 34175 Hwy. 18, Utica, MS 39175; 601-885-7001

Official Hinds CC Policy on Accommodations: Hinds Community College provides reasonable and appropriate accommodations for students with disabilities. Disability

Services staff members verify eligibility for accommodations and work with eligible students who have selfidentified and provided current documentation. Students with disabilities should schedule an appointment with the designated Disability Services staff member on their respective campuses to establish a plan for reasonable, appropriate classroom accommodations.

Raymond Campus	601-857-3310	Jackson Campus – NAHC	601-371-3519
Utica Campus	601-885-7045	Jackson Campus – ATC	601-366-1405
Rankin Campus	601-936-5544	Vicksburg-Warren Campus	601-629-6807

X. Emergency procedures are posted in each class room. Call 911 for ANY emergency.

XI. Video Surveillance

Hinds Community College utilizes Video Surveillance Cameras in order to enhance security and personal safety on its campuses. It has been determined that use of this equipment may prevent losses and aid in the law enforcement activities of the Hinds Campus Police. To ensure the protection of individual privacy rights in accordance with the law, a formal Policy on the Use and Installation of Video Surveillance Equipment has been written to standardize procedures for the installation of this type of equipment and the handling, viewing, retention, and destruction of recorded media. Under no circumstances shall the contents of any captured audio or video recordings be exploited for purposes of profit or commercial publication, nor shall recordings be publicly distributed except as may be required by law.

Netiquette (from eLearning)

Be professional as you communicate. Reread your written text before posting or emailing. In much of the corporate world, writing in all caps is considered yelling and, therefore, is not acceptable in any online communication, nor is texting lingo.

Be considerate. Think about how your words affect others.

Be respectful of the opinions of others and respect your instructor.

Be calm. Try to keep your emotions out of class.

Because there are no visual cues in distance education, humor and sarcasm are impossible to discern. Be careful when interjecting humor and refrain from using any remarks that are sarcastic in nature.

Recommendations for honor societies, scholarships, and job applications. Students should ask me to fill out recommendations on their behalf after I have taught them for at least 8 weeks. Students who show a good work ethic, positive attitudes, and are prompt and prepared for class will receive good recommendations.

The following homework will be completed in Cengage. This table is provided to help you estimate the amount of time it will take to complete Cengage homework, as well as be able to view the problem in the textbook. Often times, it is easier to view it on your device or loose leaf textbook while working it in Cengage. Some students prefer to work the homework from the textbook and then when you have access to a computer go back and input your work into Cengage. Do whatever works best for you!

Chapter	Practice Exercises	Exercises	Problems
	(A's and B's)		
1	1,2,3,4,5,6,7	1,6,10,16,18,22	1-4A
2	1,2,3,4,5,6,7,8	4,5,8,9,16	2-2A
3	1,2,3,4,5,6,7,8,9,10	7,9,11,18,19	3-3A
4	1,2,3,4	1,2,3,8,12,17,18	4-1A
Midterm Project			4.5A
6	1,2,3,4,5,6	2,3,6,7,14,15,17	6-5A
7	1,2,3,4,5,6	5,6,7,8,12	
8	2.3 mc	12, 13, 18, 20	8-3A
9	1,2,3,4	3,4,6	
9/11	9- 5a,b 11-1a,b	(9-20,22) (11-1,2,4)	
10	1,2,3,4,5,6,7	9,10,12,18	10-2A

Extra Credit—Two full points will be added to the final grade if Students complete the study plan for every chapter in Cengage (all or nothing). You only have to get 75% of the study plan completed to get all of your points.