# HOLMES COMMUNITY COLLEGE
## COURSE SYLLABUS
**Revised 3-17-20**

**ACC 2213 PRINCIPLES OF ACCOUNTING I 3 CREDIT HOURS**

**I. Catalog Description:**

**ACC 2213 - Principles of Accounting I (Pre-requisite: MAT 0124 or higher or placement test score for MAT 1233 or higher).** 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. Three lectures. Three hours credit.

**II. Student Learning Outcomes:**

Upon completion of the course, the student will be able to:

- **A.** Demonstrate knowledge of 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

**III. Methods of Evaluation:**

During the semester, homework, quizzes, and daily grades may be given in addition to major unit tests and a final exam. The departmental grading scale is:

Grading Scale:

| | |
|---|---|
| A | 90 – 100 |
| B | 80 – 89 |
| C | 70 – 79 |
| D | 60 – 69 |
| F | Below 60 |

**IV. Resources:**

Accounting, Warren/Jonick/Schneider; Cengage

The official mode of communication at Holmes Community College is via email through the Student Portal. Students are responsible for checking their Holmes emails for announcements, assignments, etc.

**V. Laboratory Topics:**

Not applicable to ACC 2213 course offerings.

**VI. Class Policies and Procedures:**

To be determined by individual instructors in keeping with the *Policy and Procedures Guide* and *Bulletin* of Holmes Community College.

**ADA Policy**

Holmes Community College students with documented disabilities that qualify under the Americans with Disabilities Act (ADA) may apply for services with the Office of Disability Support Services or the CTE Student Services Coordinator to determine eligibility for educational accommodations. Disabilities covered by the ADA may include, but are not limited to, learning, psychiatric, physical disabilities and/or chronic health disorder(s). Students must request accommodations each semester they are in attendance. For names and/or further assistance, contact a counselor or discuss this with your instructor.