

HOLMES COMMUNITY COLLEGE

COURSE SYLLABUS

Revised 03/3/2026

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/Jones/Tayler; 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 through the Office of Disability Support Services (DSS) provides reasonable accommodations for students with disabilities. DSS verifies eligibility for accommodations and works with eligible students to develop and coordinate plans to provide those accommodations. DSS is committed to ensuring equal access to a quality education for qualified students with disabilities through the provision of reasonable academic accommodations and auxiliary aids which support the College standards and academic integrity.

The Office of Disability Support Services is committed to creating a positive campus environment where students with disabilities are encouraged to pursue careers on the basis of personal interest and ability. DSS is a non-fee generating program designed to meet the unique needs of HCC students with disabilities. Reasonable accommodations are offered in accordance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA).

DSS staff may be contacted at (662) 472-9088.