Instructor Name: See Instructor Information in Modules

Subject: ACC **Course Number:** 2223 **Course Title:** Principles of Accounting II

Course Credit Hours: 3

Course Description
A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts, and internal business decision making.
Course prerequisite: ACC 2213

Textbook Name and ISBN#: Inclusive Access Course Materials (eText provided through course fees assessed upon enrollment).
Accounting; Warren, Jonick, & Schneider; 28th edition, Cengage Publishing ISBN # 978133902687

Student Learning Outcomes
    A. Analyze and record transactions of debt and equity financing
    B. Differentiate between corporations, partnerships, and LLC's
    C. Prepare and interpret statement of cash flows
    D. Analyze financial statements
    E. Distinguish between the types of manufacturing business accounting systems
    F. Apply managerial decision-making techniques

Instructional Techniques
Students will learn through reading assigned textbook chapters, reviewing PowerPoint presentations provided, watching videos, and completing practice exercises. Knowledge will be applied through quizzes, chapter homework problems and discussion boards about current business topics. Feedback will be given on homework problems, discussion assignments, and quizzes as appropriate, along with emails and announcements.

Attendance Policy
It is the intent of the Itawamba Community College Board of Trustees that opportunities for student success and the development of personal responsibility be a high priority for the College. One of the key factors in this endeavor is class attendance. In keeping with this intent, Itawamba Community College's faculty maintain attendance records for all classes offered by the College. It is the student's responsibility to attend class.

    Online Class Attendance
    Students are expected to attend all classes and complete all coursework prescribed by the instructor. For online classes, submission of module assignments constitutes attendance. Attendance is counted from the first scheduled class meeting following enrollment. If a student is absent more than 15 percent of the class time (3 absences), he/she will be dropped from the class. It is the student's responsibility to monitor his/her class attendance to avoid being dropped from class.

    All Classes - Class Reinstatement
    A student who has been dropped from class because of excessive absences may request reinstatement to the instructor prior to the next scheduled meeting or assignment due date after the student has been notified of the drop. If the instructor denies admission, the student may appeal to the Dean of eLearning Instruction, or Vice President of Instructional Services, within 24 hours following the request to the instructor.

All Classes - Appeals
Students who are not readmitted to class may appeal the decision to the Vice President of Instructional Services who will convene a committee to hear the appeal if the appeal is not otherwise resolved. The appeal must be made in writing to the appropriate dean or Vice President of Instructional Services within two school days following denial of readmission. The appeal must include documentation that absences resulted from by an emergency or an extenuating circumstance. The decision of the committee may be appealed to the President of the College whose decision will be final.

Grading System
The class utilizes a 10-point grading scale. Quizzes are auto-graded based on the correct answer for multiple choice. Contact your instructor if you believe there is an error in grading. Discussion posts and homework problems are graded using a rubric and instructor comments/feedback.

Grading Scale

Grade	Percentage
A	90-100
B	80-89
C	70-79
D	60-69
F	59 and below
I	Only with approved documentation: all Incomplete status requests must be approved by the Dean

Course Specific Information
Testing and grade composition:
1. Orientation quiz and discussion board: 2% of final grade
2. Weekly chapter quizzes: 35% of final grade
3. Homework problems: 10% of final grade
4. Discussion board assignments: 10% of final grade
5. Proctored midterm exam: 15% of final grade
6. Non-proctored exam #2: 15% of final grade
7. Proctored final exam: 15% of final grade

The assignments total to 102%, so there is an automatic bonus built in for completing the eLearning quiz and orientation assignment. **Also, the eLearning quiz must be completed before a student can view the course Modules.**

1. Module Assignment Grades. The student will receive a grade for each module based on submission of a completed spreadsheet problem or exercise and a 10 question multiple-choice quiz. Students are expected to submit work according to the schedule provided. Attendance will be recorded based on submission of the assigned test or quiz.

2. Discussion Participation. These discussions are a good way to earn 120 total points that will help your grade. The student is required to participate in 2 discussions with the class and the instructor. Each discussion will consist of an initial post and a minimum of two responses. The initial post will consist of an article summary of a journal article chosen by the student. The article must come from a peer-reviewed journal. The article summary must be a minimum of 150 words and include the reference citation. On the following module the student must respond to at least 2 other students post. The response must be at least 50 words in length and provide substance to the subject being discussed.

3. Mid-term Exam, Exam #2, and Final Exam. The student will take 3 major exams. There will be a mid-term examination, a second major exam, and a comprehensive final examination that tests knowledge of the competencies required. Two of these tests (the midterm and final) are proctored tests and will count 150 points each. The second major exam (Exam #2) is a non-proctored exam that can be taken anywhere. If a student has a hardship that prevents taking of an exam during the scheduled times, he or she must contact the instructor for other arrangements. The student is responsible for setting up the appointment time to take the proctored exams during the specific time period. In the

"Course Schedule" or "Calendar" there is a time period listed during which the exams will be available and the appointments should be made.

Proctored Exams
This course requires two proctored exams, midterm and final. ICC has testing labs on the Fulton and Tupelo campus, and students may also test at other community college labs in the state of Mississippi (provided testing appointments are available). Please make plans for your exams early to ensure you are able to complete exams prior to deadline. Any requests to test in a testing lab that is out of state must be requested and approved by the Dean of eLearning at least one week prior to exams starting. It is the student's responsibility to know testing dates and make arrangements to test prior to deadline.

eLearning courses at ICC require onsite proctored testing, which means students must complete designated assignments in a secured, observable, proctored environment. Proctored testing labs are provided free-of-charge at ICC's Fulton and Tupelo campuses, as well as partner institutions across the state. More information about proctored testing, as well as approved accommodations for out-of-state students and students with documented medical emergencies, may be reviewed by visiting the Proctored Testing Information page in the Course Information module.

Course Calendar and Due Dates
All course due dates are posted in the course Calendar. Always use the course Calendar in Modules, and do not rely on the Canvas app calendar or To Do List.

Make-up Policy
Online classes are very flexible and allow students to complete assignments at any time of the day, and from most locations. Assignments are made available for a time frame that should allow for completion. Missed assignments count as an absence and result in a grade of zero. Make-up work should only be necessary for extenuating circumstances and is at the discretion of the instructor. If work is missed, please contact your instructor immediately.

Student Grade Appeal Policy
Review ICC's Student Grade Appeal Policy (Links to an external site.) to learn about the appeal process at the assignment level and course level.

Academic Honesty Policy
Itawamba Community College is committed to academic honesty and scholarly integrity. Cheating and plagiarism erode the educational and social values of the College and deprive students of knowledge, skills and character traits valued in the community. Review ICC's Academic Honesty Policy (Links to an external site.) to learn about what constitutes cheating and plagiarism, as well as the penalties associated with academic dishonesty.

Gender-Based Misconduct
Itawamba Community College is committed to providing an environment free from gender-based discrimination and misconduct. Itawamba Community College will not tolerate gender-based misconduct of any kind. For more information, please review the Student Guide on the ICC website.

> On-Campus Services
> The College will provide options for interim and ongoing support to students who have experienced any form of gender-based misconduct. These options include, but are not limited to, changes in residential assignments, classroom or employment, no-contact orders and/or academic support. These services may be accessed through the following offices:
> - Director of the Tupelo Campus, Academic Student Center, Tupelo/Belden, 662.620.5015
> - Director of Housing, David C. Cole Student Services Building, Fulton, 662.862.8232
> - Dean of Students/Title IX Coordinator, David C. Cole Student Services Building, Fulton, Tupelo/Fulton/Belden, 662.862.8271
>
> Campus Police
>
> - Fulton Campus Police, Student Activities Center, 662.862.8300 or 662.687.2750
> - Tupelo Campus Police, Student Services Building, 662.620.5300 or 662.687.2751
> - Belden Center Police, Belden Center, 662.407.1570 or 662.687.2752

Off-Campus Services

Additional services such as counseling and medical exams may be accessed off-campus. Referrals may be made by the above-listed offices. If a student wishes for his/her identity and details of the incident be kept confidential, off-campus victims' services and medical services providers can maintain confidentiality.
- SAFE (24-hour/confidential) 1.800.527.7233
- North Mississippi Medical Center (Tupelo) 662.377.3000
- Fulton Medical Clinic 662.862.5200

If there is an emergency or to seek criminal remedy, contact 911 or:
- Fulton Police Department 662.862.2299
- Itawamba County Sheriff's Office 662.862.5575
- Tupelo Police Department 662.841.6491
- Lee County Sheriff's Office 662.841.9040

For more information on gender-based misconduct, see Board Policy JCA-R.

Student Conduct for the Classroom
Students who register at Itawamba Community College agree to conform to its regulations and policies and are subject to disciplinary action upon violation of these regulations and policies. Any student found to have committed the following misconduct is subject to the disciplinary action as outlined in the ICC Student Guide.

Misconduct includes, but is not limited to:
- Obstruction or disruptions of teaching, research, administration, public service functions, the flow of vehicular or pedestrian traffic or other college activities.
- Physical assault, abuse or detention of any person, or conduct which endangers the health or safety of any person.
- Theft of or damage to property of the College or property of a member of the college community or a visitor to the College.
- Abusive or profane language or public displays of affection not in keeping with good taste and high moral standards.
- Violations of established college policies and regulations.
- Violations of residence hall rules and regulations.
- Harassment, intimidation or bribery of any student, faculty or staff. Harassment is considered to be words, behaviors and/or actions which intentionally inflict serious mental or emotional distress on others and/or disrupt the educational environment, including electronic communication. Actions which are abusive or disrespectful in nature that are directed toward college officials.
- Only authorized electronic devices are allowed in the classroom.

For a full listing of the Code of Student Conduct, view pages 13-22 of the ICC Student Guide.

On Campus Class Attendance
Students are expected to attend all classes and complete all coursework prescribed by the instructor. Attendance is counted from the first scheduled class meeting following enrollment. If a student is absent more than 15 percent of the class time, he/she will be dropped from the class. Three tardies will count as an absence. A tardy is recorded if a student enters the classroom after instruction begins or leaves during class time. It is the student's responsibility to monitor his/her class attendance to avoid being dropped from class.

Absences in Special Admission Programs
Some of the College's educational programs have special attendance requirements because of the nature of the subject matter taught, clinical components and/or state or national accreditation. Where this is the case, these requirements will be communicated to the student in the course syllabus.

On Campus Work Missed Because of College-Sanctioned Activity

It is the student's responsibility to notify the instructor when attending a college-sanctioned activity and to make arrangements for missed notes, assignments and/or tests. These arrangements should be made prior when possible. If arrangements are not made prior to the activity, the student is responsible for contacting the instructor upon returning to class to determine what missed assignments and/or tests will be completed.

Supportive Services

Itawamba Community College's Office of Supportive Services provides services to individuals who are members of special populations. Under the Carl D. Perkins Vocational and Technical Education Act of 1998, special populations include

- Individuals with disabilities;
- Individuals from economically disadvantaged families, including foster children;
- Individuals preparing for nontraditional training and employment;
- Single parents (teens and adults), including single pregnant females;
- Displaced homemakers; and
- Individuals with barriers to educational achievement, including individuals with limited English proficiency.

The Office of Supportive Services coordinators serve as liaisons between instructors, students and school officials; facilitate student learning and assist students with the transition from school to work.

Americans with Disabilities Act

In accordance with section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 (ADA), a student with a documented disability may apply to the Office of Supportive and Disability Services for accommodations. The OSS on the Tupelo Campus is located in the Academic and Student Center, and the phone number is 662.620.5314. On the Fulton Campus, the OSS is located in the Crubaugh Technical Education Building. The number is 662.862.8173.

Itawamba Community College is an equal opportunity institution. The College strictly prohibits discrimination in its educational programs and activities, employment practices and admissions processes on the basis of race, color, national origin, sex, disability, age, religion, ethnicity, pregnancy, sexual orientation, gender identity, genetic information, status as a U.S. veteran or other status protected by applicable law. For more information, contact the Vice President of Student Services, 602 West Hill Street, Fulton, MS 38843, 662.862.8271, or email TitleIXCoordinator@iccms.edu.