Course Name: Principles of Accounting II (ACC2223)

Course Description: A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts and internal business decision making to include various business structures. Three lecture hours. Three semester hours credit. Prerequisite: ACC 2213.

Instructor Information: Select the link for your instructor's name and contact information on the course home page.

Student Learning Outcomes:

Student Learning Outcomes (SLOs) are the specified knowledge, skills, or abilities that students are expected to attain by the end of this course.

    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.

Textbook Information: Inclusive Access Course Materials (eText provided through course fees assessed upon enrollment). Accounting; Warren, Jones, Tayler, Jonick, & Schneider; 29th edition, Cengage Publishing ISBN # 9780357899649

Grading Information: 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.

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 15-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.

1. 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. Each discussion will consist of an initial post and a minimum of two responses. The original post must be a minimum of 150 words and the student must respond to at least 2 other students post. The response must be at least 75 words in length and provide substance to the subject being discussed.
2. 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.

Assignment Weights

Assignments	Percentage of Total Grade
Orientation assignments	2%
Weekly chapter quizzes	35%
Homework problems	10%
Discussion board assignments	10%
Proctored midterm exam	15%
Non-proctored exam #2	15%
Proctored final exam	15%
Total	**102%**

Grading Scale

Grade	Numerical Grade
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59
I	Incomplete Grade Status Only with approved documentation, all incomplete status requests must be approved by the Dean

Student and Instructor Responsibilities

You have the right to expect that your instructor will:

- Provide a comprehensive syllabus and course calendar.
- Display all due dates for readings, tests, and papers.

- Grade or otherwise respond to all tests and papers within a week of the due date.
- Inform you of your current grade and relative class standing upon request.
- Respond to any email, answer all appropriate questions, and behave in a professional manner, respecting you as an individual.

As a student, you have the responsibility to:

- Behave to all others in the class in a professional manner, being especially careful in email and other electronic communications to avoid personal attacks, harsh criticisms, and objectionable language.
- Pay attention to the course calendar and prepare for proctored midterm and final exams.
- Keep up with the course work.
- Submit all work by the due date.
- Support your classmates to establish a genuine learning community.

Course Calendar and Due Dates

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

Proctored Exams

eLearning courses at ICC require onsite proctored testing, which means students must complete designated assignments in a secured, observable, proctored environment. ICC provides testing labs free-of-charge at ICC's Fulton and Tupelo campuses, as well as partner institutions across the state. Please make plans for your exams early to ensure you can complete exams prior to deadline. Any requests to test out of state or using a virtual proctoring system 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. 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 selecting the Proctored Testing link.

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.

Technology Requirements

For best performance, Canvas should be used on the current major release of Chrome or Firefox. Computer operating systems should be kept up to date with the latest recommended security updates and upgrades. It is recommended to use a computer five years old or newer with at least 1GB of RAM. It is recommended to have a minimum Internet speed of 512kbps.