

## **ACC 2223 PRINCIPLES OF ACCOUNTING II**

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- Fall 2024 – 15 Week Syllabus

### **COURSE TITLE**

- ACC 2223 Principles of Accounting II

### **COURSE DESCRIPTION**

Prerequisite: ACC 2213 with a grade of “C” or better. A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts and internal business decision making. Three semester hours credit.

Accounting Principles II is equivalent and will transfer to: USM (ACC 220), MSU (ACC 2023), UM (ACCY 202) as well as: ASU, DSU, JSU, MUW, MVSU and WCU

### **GOALS & OBJECTIVES**

The objective of this course is to present fundamental accounting concepts and procedures to facilitate a further understanding of the principles and concepts presented in Accounting I. It will also introduce some fundamental concepts of the corporate form of business.

### **INSTRUCTIONAL TECHNIQUES**

- Course outline including chapter notes
- PowerPoint presentations
- Dynamic Study Modules
- YouTube Videos in Canvas along with Videos in MyAccountingLab
- Textbook chapters
- Textbook companion site including interactive quizzes and flashcards
- MyAccountingLab site including interactive homework, practice tests and Study Plan

### **RESOURCES**

- eBook included in Course – *Horngren’s Accounting 13e*, Tracie Miller-Nobles and Brenda Mattison. Published by Pearson Publishing
- Access to MyAccountingLab through our Canvas Course.
- The official mode of communication at Jones County Junior College is via email through myJones. Students are responsible for checking their Jones email for announcements, assignments, etc.

### **OUTCOME COMPETENCIES**

- Students will demonstrate proper accounting procedures for Plant Assets, Natural Resources, and Intangibles.
- Students will understand the accounting procedures for Current Liabilities, Payroll and Contingent Liabilities.
- Students will understand proper accounting for equity transactions of a corporation.

- Students will analyze and record Long-Term Liability transactions and how to account for Bonds.
- Students will understand how corporations account for equity and debt securities as Investments.
- Students will calculate and understand how to use ratios to perform Financial Statements Analysis.
- Students will learn basic methods for use in Managerial decision making.

## **METHODS OF EVALUATION**

- Homework: Students will submit answers through MyAccountingLab for Cases and end of the Chapter Exercises and Problems.
- Study Plan: Multiple choice and application questions completed in MyAccountingLab used to prepare students for chapter tests.
- Interactive Quizzes: Short multiple-choice quizzes for each chapter covered.
- Chapter Tests: Six online objective tests on material covered will be given through MyAccountingLab.
- Financial Statement Analysis Comprehensive Problem: Perform an analysis of a company's annual report.
- Proctored Mid-Term in MyAccountingLab
- Proctored Final Exam in MyAccountingLab

## **TESTING**

Six objective chapter tests will be given online through MyAccountingLab. They will be timed, and two attempts will be allowed. Students may use resource materials for these chapter tests. A proctored mid-term exam and a proctored final exam will be given. No resource material will be allowed during proctored exams.

- A "proctored" exam is a test that you must take at an approved MSVCC testing location and requires an appointment.
- Two (2) proctored exams will be given in each online class.
- All proctored exams must be scheduled using Proctoring, which can be found within the online course environment (Canvas). Your Proctored Exams must be taken in the Jones College Testing Center or with another MSVCC approved proctor.

## **ATTENDANCE**

A student participating in an online course will be allowed two (2) absences.

Attendance will be monitored by weekly submission of assignments, including tests, homework, cases, etc. A student is expected to complete all assignments by the appropriate due date.

Failure to complete such assignments by the due date will be recorded as an absence as well as receive zeros for any missing assignments barring there was not any extenuating circumstances.

Extenuating circumstances do occur, such as an extreme illness, death in the family, legal matters, or military duties.\* It is the student's responsibility to provide appropriate documentation to substantiate such circumstances, at which time the instructor will determine if an extension is warranted.

\*Circumstances NOT considered extenuating:

- registering late for class
- failure to read the syllabus
- failure to plan appropriately
- not having the appropriate textbook or software

**Allowed Absences:** Class attendance is required, and the maximum number of absences allowed in a course will be determined based on the enrollment audit and reporting guidelines established by the Mississippi Community College Board. When a student's absences reach the probational level, the Office of Student Affairs will notify the student that absences are jeopardizing the student's chances of success in the classroom. Upon exceeding the number of allowed absences for a class, the student will be removed from the class due to absences. Please reference the course syllabus for the allowed number of absences a student may accrue before being placed on probation or removed from the class.

**Appeal Procedure for Excessive Absences:** Students who are dropped from a course due to excessive absences must first petition their instructor for readmission to the class. The instructor may allow the student to be reentered if the absences are deemed to be justifiable. If the instructor does not grant readmission to the class, the student may then appeal to the Office of Student Affairs for readmission. All appeals to re-enter must be made immediately. Absences occurring during the appeal process will be counted against the student. Students have the right to file a grievance regarding the decisions made by instructors and the Dean of Students. Grievance procedures are available in the Grievance Procedure Policy.

**Academic Progress:** Students enrolled in virtual courses are expected to make academic progress on a weekly basis. Progress will be determined by the student participating in virtual class meetings, and/or completing online assignments. Merely signing into the class through Canvas, but not completing any work, will not count as academic progress. Should a student choose not to make academic progress in a class, absences shall be recorded to reflect the action.

Attendance Probation: Students will be placed on probation on the 1<sup>st</sup> absence in this course  
FA (Failure due to Absences): Students will receive a grade of FA on the 3<sup>rd</sup> absence in this course.

**For a student to receive a "W" for a course, the student's LDA (Last Day Attended) must occur in the "W" window.** If a student's LDA occurs in the "FA" window and the student requested to withdraw in the "W" window, the student will receive an "FA".

### **GRADING**

The grading scale for the course is:

A = 90%, B = 80%, C = 70%, D = 60%, F = Below 60% of total course points.

Total Points & Weight per Method of Evaluation:

120 Points – End of Chapter Homework and Case Assignments (MyAccountingLab)

300 Points – Chapter Tests (MyAccountingLab)

75 Points – Financial Statement Analysis Comprehensive Problem

250 Points – Proctored Mid-Term Exam (Chapters 10, 11, & 13)

250 Points – Proctored Final Exam (Chapters 14-16)

995 Total course points

You are expected to complete all assignments by the appropriate due date. Due to the nature of online work, you will need to make sure you complete this work during the window these assignments are available. Makeup work will only be extended during extenuating circumstances.

### **ACADEMIC HONESTY**

Academic Misconduct-Scholastic dishonesty will not be tolerated. You are expected to complete all work for the course on your own. You may assist your classmates or receive assistance with regard to understanding the material, questions, or any other class assignments but you must answer all questions, quizzes, etc. on your own.

### **MSVCC Academic Honesty Policy**

A hallmark of any profession is integrity and honesty. Academic honesty is expected of all students; therefore, each student is expected to accomplish his/her own work. Academic misconduct includes, but is not limited to, deceptive acts such as the following:

- plagiarizing from any source
- cheating in any manner on tests, papers, reports, etc.
- turning in work as their own when, in fact, it was not their work
- improperly using technology
- stealing, buying, or selling course materials
- either impersonating another student during a test or having another person assume ones identity during a test
- deliberately conveying false or misleading information

When academic misconduct has occurred, the instructor has the responsibility of assigning an appropriate penalty in accordance with the instructor's institutional policy. This may include failure of the assignment, failure of the course, or dismissal from the institution.

Jones County Junior College

Please refer to the Code of Conduct found in the Student Handbook -

<http://www.jcjc.edu/studentpolicies/>

### **PREREQUISITES**

None

### **STATEMENT OF NON-DISCRIMINATION AND ADA STATEMENT**

Jones County Junior College does not discriminate on the basis of race, color, national origin, age, sex, or disability in its programs, activities, or employment practices. The following persons have been designated to handle inquiries and grievances regarding the non-discrimination policies: (ADA/ Section 504) Brenay Weems, ADA Coordinator, Student Affairs, phone 601-477-2673; email [ADACoordinator@jcjc.edu](mailto:ADACoordinator@jcjc.edu) and (Title IX) Brittany Barron, Title IX Coordinator, Hutcheson Hubbard Administration Building, phone 601-477-4127;

email [brittany.weatherford@jcc.edu](mailto:brittany.weatherford@jcc.edu). Jones County Junior College, 900 South Court Street, Ellisville, MS 39437.