



Jones College Syllabus

Principle of Accounting II | ACC 2223

Spring 2025 | WWW (15-Week Online)

This course syllabus is intended to provide you with detailed information specific to this class. In addition, there is a separate College syllabus that outlines crucial policies and procedures applicable to all students. It is essential that you review and understand the College syllabus to ensure you are aware of important policies and procedures. Your adherence to these guidelines is crucial for your success and the integrity of our academic community. You can access the College syllabus from your Canvas course home page.

Instructor Contact Information

- Instructor: Dustin Holifield
- Phone: 601.477.5435
- Office Location: JB Young Center for Business & Technology, Office 107
- Office Hours: See Posted Schedule in Canvas Contact Instructor Page

Prerequisites

ACC 2213 Principles of Accounting I with a grade of C or better.

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 semester hours credit.

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.

Required Texts and Materials

- eBook included in Course – *Horngren's Accounting 14e*, Tracie Miller-Nobles and Brenda Mattison. Published by Pearson Publishing
- Access to your eBook and MyAccountingLab through our Canvas Course.
- There is nothing additional to buy to gain access to your eBook or MyLab.

Communication

The best way to communicate with me is via Canvas Inbox or Jones College email. Emails will be responded to within 24 hours; emails sent on Fridays, weekends, or during school holidays may not get a response until the campus reopens. Students are responsible for checking their Jones email for announcements, assignments, etc.

Learning Outcomes:

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

- A. Analyze and record transactions of debt and equity financing.
- B. Prepare and interpret statement of cash flows.
- C. Analyze financial statements.
- D. Distinguish between the types of manufacturing business accounting systems.
- E. Apply managerial decision making techniques.

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: Seven 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

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

350 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)

*1065 Total course points

*There will not be any late/makeup exams or assignments. You will be allowed to drop or miss ONE chapter exam for the semester. Your final grade in the course will be based off of 1,015 total points. My recommendation would be to take all exams and let your lowest score become your drop grade.

Grading Information

The grading scale for the course is:

A = 90%,

B = 80%,

C = 70%,

D = 60%,

F = Below 60% of total course points.

Incomplete Grades

Students will not be given an incomplete grade in the course without sound reason and documented evidence as described in the [Student Policies and Procedures](#). In any case, for students to receive an incomplete, they must be passing and must have completed a significant portion of the course.

Testing Information

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 the 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.
- Visit the [eLearning Proctored Exams](#) page for more information on proctoring options including Virtual Proctoring if you plan to take your proctored exam(s) virtually.

Late/Makeup Work

There will not be any late/makeup assignments or exams allowed unless there has been documentation of the extenuating circumstance provided to the instructor. It is the student's responsibility to provide appropriate documentation to substantiate such circumstances. There will be a 20% Penalty if the Proctored Exams are not taken during the exam period listed on the course calendar.

Attendance

Students will be placed on probation if they miss 2 days.

Students will FA (failure due to absences) or be withdrawn from the course if they miss 3 days. The grade of FA or W will be determined by the last day of attendance in a face-to-face class and the last day of participation in an online class. The FA/W dates are determined by the table found in the College syllabus.

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 course. Upon exceeding the number of allowed absences for a class, the student will be removed from the class due to absences.

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 students to be reentered if the absences are deemed to be justifiable. If the instructor does not grant readmission to the class, students 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 students. 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 \(05.06\)](#).

Academic Progress: Students enrolled in online or in-person courses are expected to make academic progress on a weekly basis. Progress will be determined by completing class assignments and participation in online and/or in-person class meetings. Signing into a class through CANVAS does not count as academic progress. Should students choose not to make academic progress in a class, absences will be recorded to reflect the action.

Classroom Behavior

Any acts of classroom disruption will not be tolerated, in accordance with the Student [Code of Conduct 05.16](#) described in the [Student Policies and Procedures](#).

Generative Artificial Intelligence (AI) Statement

Jones College understands that artificial intelligence (AI) tools are intended to support student work, not replace original thought or effort. These tools should be used only with the explicit and clear permission of each individual instructor, and then only in the ways allowed by the instructor. Students should approach the use of AI tools with academic honesty and ethical considerations. If it is proven that a student submits AI generated work without instructor approval, the Jones College Student Code of Conduct will be enforced.

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 policy: (ADA/ Section 504) Wendy Evans, ADA Coordinator, Terrell Tisdale Library, phone 601-477-2673; email ADACoordinator@jcc.edu and (Title IX) Brittany Barron, Title IX Coordinator, Hutcheson Hubbard Administration Building, phone 601-477-4127; email brittany.weatherford@jcc.edu. Jones County Junior College, 900 South Court Street, Ellisville, MS 39437.

Jones College provides reasonable accommodations for students with disabilities through the Office of Disability Accommodations (ODA). ODA verifies eligibility for accommodations and works with eligible students to develop and coordinate plans for the provision of accommodations

In order to receive reasonable accommodations for a disability, students must register with the [Office of Disability Accommodations](#) (ODA) and provide current documentation of a disability. Students not enrolled at Jones College need to contact their local Office of Disability Coordinator at their respective campuses.

SACSCOC Statement for Accredited Institutions

Jones County Junior College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate degrees. Degree-granting institutions also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of Jones County Junior College may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).

Disclaimer

The content in this syllabus is subject to change at the discretion of the instructor. Instructors will notify students of any changes, or the changes will be null and void.

Revised 7.8.24