

**MERIDIAN COMMUNITY COLLEGE  
FIRST DAY HANDOUT**

**Semester and Year:** Summer 2020

**Course Number & Section:** ACC 2213 8A1

**Course Name:** Principles of Accounting I

**Class Meeting Time, Place & Days:**

ACC 2213 8A1 Principles of Accounting I

**Instructor:** Melissa Roberts

**Office:** Smith 210

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Internet Smith 210

**COURSE DESCRIPTION:**

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. 3 credit hours lecture.

**STUDENT LEARNING OUTCOMES:**

Upon completion of this course, students should be able to:

1. Demonstrate the ability to analyze and record business transactions.
2. Process information through the accounting cycle of a service business.
3. Identify the correct placement of account balances on financial statements.
4. Prepare and interpret a basic set of financial statements.

**REQUIRED MATERIALS:**

1. Accounting by Warren, Reeve, Duchac. 27<sup>th</sup> Edition course fee E-book on VitalSource (ISBN: **9781337514071**).

*NOTE: There is an optional low cost print edition of the book available in the MCC bookstore for students who prefer a hard copy of the book.*

Courses utilizing an **electronic textbook (eBook)** have course materials and some other online resources (such as access codes) delivered through **RedShelf** in Canvas. RedShelf is an internet browser based platform that requires no additional accounts or downloads. Students can elect to take offline or print a portion of their book (the amount is set by each book's publisher) through the RedShelf platform. The cloud-based reader offers several features including: highlighting text, sharing highlights with classmates, creating study flash cards, keyword searches, read aloud text, printing, reading offline, defining words, building study guides, etc.

RedShelf's website and eReader are built to be compliant with the Americans with Disabilities Act (ADA), Section 508 of the Rehabilitation Act, and the Web Content Accessibility Guidelines (WCAG) 2.0.

Minimum technology requirements for accessing materials via RedShelf include:

-An internet connection.

-Apple devices must be running iOS 10+.

-Kindles must have a browser to support the platform.

-For intense study sessions, RedShelf recommends laptops and desktops. These devices allow for the best highlighting and note-taking experience.

-RedShelf recommends using the latest version of modern browsers (Chrome, Safari, Firefox) available on your device to avoid usability errors related to browser configurations.

-Internet Explorer is no longer supported by Microsoft and is not recommended.

-If you are working on hardware that doesn't allow installations of Chrome, try Chrome Portable / Chromium, which allows installation on a USB stick.

For help with RedShelf, visit [solve.redshelf.com](http://solve.redshelf.com) or contact MCC eLearning at [elearning@meridiancc.edu](mailto:elearning@meridiancc.edu) or 601-484-8669.

**STUDENT RESPONSIBILITIES:** It is the student's responsibility to engage in actions that will assist in the successful completion of this course. Actions that will help a student's success in this class include but are not limited to the following: reading and studying the assigned text, participating in class activities, requesting additional help when needed, and completing all assignments on time.

Meridian Community College instructors have the right, but not the obligation, to drop an excessively absent student from a class at any time during the semester. **“Excessive absenteeism” in this on-line course means missing TWO assignments during the course term.** Attendance will be taken weekly in this online class. Attendance will be based on the successful completion of a weekly assignment as listed in the course outline below. Failure to complete an assignment will constitute an absence for the week. **Therefore, unless the student has communicated with the instructor regarding absences and attendance, the student will be dropped upon the failure to complete any TWO assignments in the class.**

*As an incentive, any student who completes the course and takes the final exam will have two points added to his/her final grade.*

#### **MAKE-UP WORK AND EXAMS:**

There will be five chapter tests and a final exam in this course. Two of the chapter tests and the final exam will be **proctored exams**, which may be taken at any approved MSVCC proctor sites or via B-virtual testing services. The tests will be available only for a given time (see course outline for deadlines). You should be sure to take the tests before the scheduled deadline. See below for more detail on tests.

All homework and other assignments are given a definite deadline for completion. Work will not be accepted late for these assignments. You may work ahead, but you should not let yourself get behind. If you have any questions concerning the due date or availability of any homework or tests, please contact your instructor.

#### **FINAL GRADE DETERMINATION:**

##### **Homework (15%):**

All homework must be submitted through CengageNOW, which is an online homework and testing tool. You should access CengageNOW through Canvas Modules. Go to Canvas modules and **click on the link** in the CengageNOW module labeled *ACC 2213\_8A1\_Summer 2020*. If you do not already have a CengageNOW account, you will be prompted to create one with a unique username/email and password that you choose. Once you have created your account, you will have access to the site. For questions, contact your instructor.

In order to receive full credit for homework assignments, you must complete the assignment by the due date and achieve **a score of at least 80% on each assignment**. If you do not score a 80% or greater on each assignment, you will be given the grade received. The homework exercises will be graded based on **attempt** of all assigned exercises through CengageNOW. In other words, if you attempt all exercises within the specified time (refer to course outline) and you receive a score of at least 80% on each exercise or problem, you will receive full credit for completing homework. Please note that you may attempt each exercise or problem multiple times in order to achieve at least 80%.

All homework assignments must be completed and submitted **before** taking the test on the applicable materials. **No homework will be accepted after the exam on the related chapters and no credit will be given for late work.**

**Comprehensive Problem 1 (5%):**

Comprehensive Problem 1 can be found in your textbook at the end of chapter 4. You must complete this problem in CengageNOW using the online working papers. Comprehensive Problem 1 integrates to concepts learned in chapters 1-4.

This comprehensive problem covers the complete accounting cycle for Kelly Consulting for the month of April 2016, the second month of operation. The complete accounting cycle for the first month of operation is illustrated in the textbook on pages 177-187 (objective 5).

The comprehensive problem will be graded according to effort, so the grade you make in CengageNOW will be the grade you earn on the assignment. The due date for this problem is listed below on the course outline and will be posted in CengageNOW.

**Discussion Forums (5%):**

There will be weekly discussion forums. You will receive credit for posting to each discussion.

**Chapter Tests (60%):**

There will be five chapters tests and a final exam in this course. Two of the chapter tests and the final exam will be **proctored exams**, which may be taken at any approved MSVCC proctor sites or via B-virtual testing services. The tests will be available only for a given time (see course outline for deadlines). You should be sure to take the tests before the scheduled deadline. See below for more detail on tests.

There are **no make-up exams**. Students will be given one drop grade for chapter tests during the semester. The lowest test score will be eliminated IF you take all exams. If you miss a test, a zero will be recorded for the missed test and will be used as your drop grade. In the event that more than one exam is missed, the additional exam(s) missed will be recorded as a zero and will be included in your final average.

All exams will be made available at least one week prior to the deadline. Please refer to the course outline below the due dates of exams. An exam may be taken before the deadline, but exams cannot be made up once the deadline to take the test has passed. Students are expected to take tests within the assigned time. All tests will be accessed through **CengageNOW** at the same location as your homework.

**Final Exam (15%) – PROCTORED:**

The final exam will cover the concepts in chapters 1-4 only. Please refer to the course outline below for the due date. This exam will be made available at least one week prior to the deadline

***Please note Test 1, Test 3 and the final exam will be given as PROCTORED EXAMS.*** These exams must be taken at an approved proctor site or virtually via Proctor-U. Be sure to schedule a time to take the exam well in advance of the deadline for submission. All students scheduling exams must make your appointment through the Proctoring link in Canvas.

You must have an approved proctored site before taking the exam. If you have any questions about these exams, please contact your instructor.

*Note: If a student is found cheating in any way, a “zero” will be given on that work and make-up will not be allowed. If the student is found to be cheating a second time, the student will be dropped from the*

*course.*

**Extra Credit:**

There is no assigned extra credit for this course, however if opportunities become available then they will be announced. Do not rely on any extra credit in order to achieve a passing grade in this course. There are multiple opportunities to earn adequate points with all of the regular assignments and tests.

**GRADING SCALE:**

**A** = 93-100; **B** = 85-92; **C** = 75-84; **D** = 68-74; **F** = Below 68

**COURSE SCHEDULE:**

The following schedule is tentative. It may change at the instructor's discretion.

Chapter 1 Introduction to Accounting and Business  
Chapter 2 Analyzing Transactions

**Test 1 – Chapters 1 and 2 (PROCTORED)**

Chapter 3 The Adjusting Process  
Chapter 4 Completing the Accounting Cycle

**Test 2 – Chapters 3 and 4**

**Comprehensive Problem 1**

Chapter 6 Accounting for Merchandising Businesses  
Chapter 7 Inventories

**Test 3 – Chapters 6 and 7 (PROCTORED)**

Chapter 8 Sarbanes-Oxley, Internal Control, and Cash  
Chapter 9 Receivables

**Test 4 – Chapters 8 and 9**

Chapter 10 Fixed Assets and Intangible Assets

**Test 5 – Chapter 10**

**Final Exam (PROCTORED)**

## **Meridian Community College Policies and Procedures**

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**ATTENDANCE POLICY:** Meridian Community College believes strongly that the single greatest predictor of student success is attendance in class. **Students are expected to attend class regularly.** Instructors are required to keep accurate attendance records. Specific attendance requirements for each course are determined and enforced by the instructor and vary from instructor to instructor. The complete attendance policy may be found in the current *MCC Catalog*. No food or drink of any kind is allowed in the classroom. Guests, including children, should not be brought into the classroom during class time.

**CELL PHONES AND PAGERS:** Because of the noise distraction during class, **use** of these devices **will only** be allowed to access e-textbooks or other course specific information. Any questions with this policy should be discussed with the instructor.

**STUDENT IDENTIFICATION POLICY:** Students must display a current MCC ID card on his/her person at all times while on campus. ID cards are provided and validated by the Campus Police office, located on the first floor of Ivy Hall. The ID card must be worn on the person above the waist, which means it cannot be on a purse, book bag, etc. Individuals without an ID card in plain view will be stopped to verify their status as a student, staff, or authorized visitor. Displaying of the ID is also required for use of the MCC library and most other services and activities. Individuals who fail to display the identification card may be subject to fines, sanctions and penalties including charges of trespassing and/or suspension from school.

**POLICY ON AMERICANS WITH DISABILITIES ACT:** Consistent with the mandates of Section 504 of the Rehabilitation Act of 1973 and the American with Disabilities Act of 1990, Meridian Community College is committed to providing individuals with disabilities equal opportunity to participate in and benefit from its educational programs and services. The Coordinator of the Career and Technical (CTE) Support Services Office has been designated to coordinate the College's efforts to comply with and carry out its responsibilities under these laws. Students in need of special assistance should contact Gina Mills, the CTE Support Services Coordinator, located in Reed Hall, room 123B. The telephone number is 601-484-8777; e-mail is: [gmills@meridiancc.edu](mailto:gmills@meridiancc.edu).

**SEXUAL MISCONDUCT POLICY:** Meridian Community College is committed to creating and maintaining a community in which students and employees can learn and work together in an atmosphere free of the threat of sexual assault. Every member of the college community should be aware that the College considers personal physical safety of students and employees to be a minimal prerequisite for the establishment of a quality learning environment. MCC views any form of sexual misconduct (including sexual assault, domestic violence, dating violence and stalking) as a serious offense, and such behavior is prohibited by state law and by college policy. The complete sexual misconduct policy is located on Eaglenet and in the *MCC Catalog*.

**SEXUAL HARASSMENT:** It is the policy of MCC, in keeping with efforts to establish an environment in which the dignity and worth of all members of the institutional community are respected, that sexual harassment of students and employees at MCC is unacceptable conduct and will not be tolerated. The College's sexual harassment definition, policy and guidelines outlining procedures for filing complaints may be found in the *MCC Catalog*.

**COMPLAINT PROCEDURE:** The “Student Complaint Procedure” provides students with a procedure to resolve complaints or grievances with the college in an equitable, orderly and timely manner. The policy and process for filing a complaint can be found in the *MCC Catalog (on the MCC Website as an addendum to the catalog)*. For grade appeals, refer to the “Grade Review Policy” as summarized in the *MCC Catalog*.

**POLICY ON STUDENT RIGHTS AND RESPONSIBILITIES, DISCIPLINE, DRUG USE AND CLASSROOM BEHAVIOR:** All students are expected to read and understand the College’s statement on student rights and responsibilities, discipline, drug use, and classroom behavior. These statements are found in the *MCC Catalog*.

**CONDUCT ON CAMPUS:** MCC strives to preserve a learning environment on the campus which is free from disturbances and disruptions. Students are expected to exhibit self-reliant, acceptable and desirable behavior. The guiding principles to meet these expectations include respecting the rights of others, being truthful, not participating in unacceptable behavior, or violating federal, state and local laws and ordinances. The following code is applicable to any facility owned or operated by MCC.

**FINE IMPOSED UNACCEPTABLE BEHAVIOR:**

The purpose of this section is to outline different situations and types of unacceptable behavior where a fine will be imposed. The following will be subject to a fine of \$25 for the first offense, \$50 for the second offense, \$100 for the third offense and disciplinary action including, but not limited to, probation or suspension.

1. Public profanity, cursing or vulgarity
2. Smoking cigarettes (including electronic) and/or using tobacco products is prohibited on or in any facility owned or operated by MCC
3. Failure, refusal or inability to present a current MCC ID card upon request (must wear on visible location of one’s person at all times when on College property)
4. Unauthorized entry to or use of College facilities
5. Unusually loud noise which creates a public disturbance including, but not limited to, shouting, use of portable radios, use of automobile radios, use of laptops or musical instruments

**SMOKING AND TOBACCO USE POLICY:** Meridian Community College prohibits smoking and/or using tobacco products on or in any facility owned or operated by MCC. Smoking includes the use of any product that is smoked and produces smoke or vapor including but not limited to cigarettes, hookahs, and electronic cigarettes. This policy applies to all students, faculty, staff and visitors. Violators will face a fine and could face further disciplinary action.

**DRUG FREE POLICY:** MCC prohibits the unlawful possession, use, or distribution of illicit drugs and alcohol on college property or as any part of its activities. **Any Workforce/Career Technical Education student who exhibits behavior, in the opinion of the instructor, consistent with the use of drugs and/or alcohol, will be required to submit to a urine or blood analysis test.**

**WITHDRAWAL PROCEDURE:**

After the initial Drop/Add period of each term (usually the first week of classes, but this may vary), use the following procedure if you want to be dropped from one or more classes:

1. Log into Eaglenet, click on the “Student Registration” tab.
2. On the “Student Registration” page, click on the link “Registration Menu”, located on the far right of the page.

3. This will open a new window that shows the main Registration menu. Click the third link in the menu: “Request to be Dropped From A Class”
4. On the next screen, scroll to the bottom and click the droplist to the right of the words “Requested Drop for Class”. Your courses should be listed. Click on the course you want to drop.
5. Click the button “Update Drop Request”.
6. An email will be sent to your instructor informing him/her of your request. You can contact him/her after a day or so to see if your request has been received. Once the request has been processed by your instructor, you will be dropped from the course.
7. If you need to drop more than one course, you can repeat the above procedure for however many classes you need to drop.

The request must be submitted by the withdrawal deadline. Refer to the Academic Calendar in the *MCC Catalog* for withdrawal deadlines. The student should review the attendance policy for each course; each class attendance policy still applies. **The calculation of any refund of tuition and fees will be based on the last date of class attendance as determined by the instructor.**

#### **MILITARY/VETERAN STUDENTS:**

The Military and Veterans Services Coordinator’s office is located in the Admissions area on the first floor of Ivy Hall.

Students may contact the coordinator by email at [veteransaffairs@meridiancc.edu](mailto:veteransaffairs@meridiancc.edu) or by phone at 601-553-3468.

REMINDER: Any student utilizing VA benefits should notify the Military/Veterans Coordinator of any changes in schedule and or program of study.

#### **POLICY ON NON-DISCRIMINATION:**

Meridian Community College does not discriminate on the basis of race, color, national origin, sex, disability, religion or age in admission or access to, or treatment or employment in its programs and activities. Compliance with Section 504 is coordinated by Mrs. Deanna Smith, Dean of Student Services, 910 Highway 19 North, Meridian, MS 39307. 601-484-8895, Fax: 601-484-8635, email: [dsmith40@meridiancc.edu](mailto:dsmith40@meridiancc.edu). Compliance with Title IX is coordinated by Mr. Derek Mosley, Social Science Instructor, Smith Hall, 910 Highway 19 North, Meridian, MS 39307. 601-553-3453, Fax: 601-484-8635, email: [dmosley@meridiancc.edu](mailto:dmosley@meridiancc.edu).

Revised July 2019