

## FIRST DAY HANDOUT

**Semester and Year:** Spring 2020

**Course Number & Section:** ACC 2223 8A2

**Course Name:** Principles of Accounting II

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

ACC 2223 8A2 Principles of Accounting II (online)

**Instructor:** Melissa Roberts

**Office:** Smith 210

**Office Phone:** 601-484-8866

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Smith 210

### COURSE DESCRIPTION:

A continuation of ACC 2213. The topics to be covered include corporate accounting concepts, managerial accounting concepts and internal business decision making. Pre-requisite: ACC 2213. 3 credit hours lecture.

### STUDEN LEARNING OUTCOMES:

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

1. Analyze and record transactions of debt and equity financing.
2. Differentiate between corporations, partnerships, and LLC's.
3. Prepare and interpret statement of cash flows.
4. Analyze financial statements.
5. Distinguish between manufacturing business accounting systems.
6. Apply managerial decision making techniques

### REQUIRED MATERIALS:

**You will need to purchase the following materials for this course:**

1. Accounting by Warren, Reeve, Duchac. 27<sup>th</sup> Edition (**E-book**).

*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.*

2. A basic calculator.

***If you have any questions regarding these resources, please contact your instructor IMMEDIATELY as you will need these to complete the assigned work.***

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 [elarning@meridiancc.edu](mailto:elarning@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 more than two weeks of inactivity in a semester.** 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 receipt of the third weekly absence from the class.**

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

There will be four chapter tests and a comprehensive final exam in this course. Two of the chapter tests will be given as **proctored exams**, which may be taken at any approved MSVCC proctor sites. The tests will be available only for a given time (see course outline for deadlines). There are no make-up exams for chapter tests and no exemptions from the final. 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%):**

The completion of homework assignments for this course is critical to your success. These assignments reinforce material covered in the course and serve as an excellent review and study tool for exams.

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 2223\_8A2\_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 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%.

Due dates for these assignments will be posted in the CengageNOW site, as well as in the course outline in this syllabus. Once the due date has passed, homework assignments will be reopened for review prior to the test on the related material. Any assignments not completed by the due date may be completed prior to the test for a maximum score of 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, however you will be allowed one drop homework grade during the semester.**

### **Discussion Forums (5%):**

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

### **Special Projects (5%):**

There will be special projects announced and assigned during the semester. More details will be posted in Canvas.

### **Chapter Tests (60%):**

There will be four chapter tests administered during the semester as follows:

- *Test 1 - Chapters 12 (obj. 1 & 2 only) and 13*
- *Test 2 - Chapters 14, 16 (obj. 1 & 2 only) and 17(proctored)*

- *Test 3 – Chapters 18, 19 & 20*
- *Test 4 – Chapters 21 and 26 (proctored)*

Please refer to the course outline for the test deadlines. Tests will be made available at least one week prior to the deadline. A test may be taken before the deadline, but tests 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.

Please note that **two** of the chapter tests will be given as **PROCTORED** exams. You will need to be sure to **schedule a time** to take the exam **well in advance of the deadline** for submission. You must make your appointment through the Proctoring link in Canvas. There is no additional cost to take the test as long as you test at an approved site. However, if you are unable to test at a testing center, you may take the proctored exam via Proctor-U at your own expense. You must have an approved proctored site before taking the exam. If you have any questions about these exams, please contact your instructor.

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 fail to take a test by the deadline, 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.

If you are taking a non-proctored test and you have technical difficulties while taking the test, please contact your instructor. **You will only be allowed a second attempt on the test if you communicate immediately with your instructor AND take the second attempt as a proctored exam.**

*NOTE: For all exams, students are allowed to create one 5x8 index card per chapter with notes or examples as a reference for the exam. You decide what information you want to include. There are no restrictions except the content must fit on a 5x8 index card (front and back). All index cards created for the semester will be allowed on the final exam.*

#### **Final Exam (15%):**

The final exam for this course will be comprehensive and will cover theory and terminology from the course, as well as some questions about the rules of debit and credit from Accounting I. There is a study guide posted in Canvas modules. There will not be any exemptions from this exam.

***Please note the final exam is NOT a proctored exam, but will be a timed exam with only one attempt allowed.***

#### **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. See the detailed **Course Outline** below for due dates.

Chapter 12 Accounting for Partnerships and Limited Liability Corporations (obj. 1 & 2 ONLY)

Chapter 13 Corporations: Organization, Capital Stock Transactions, and Dividends

**Test 1**

Chapter 14 Long-term Liabilities: Bonds and Notes

Chapter 16 Statement of Cash Flows (obj. 1 & 2 ONLY – content/format only)

Chapter 17 Financial Statement Analysis

**Test 2 (proctored)**

Chapter 18 Managerial Accounting Concepts and Principles

Chapter 19 Job Order Costing

Chapter 20 Process Cost Systems

**Test 3**

Chapter 21 Cost Behavior and Cost-Volume-Profit Analysis

Chapter 26 Capital Investment Analysis

**Test 4 (proctored)**

**Comprehensive Final Exam: Chapters 12-14, 16-21, 26, rules of debit and credit**

## **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 the 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