

## Course Syllabus



ACC 2113 – Summer - Online  
Principles of Accounting I

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**COURSE TITLE:** Principles of Accounting I (ACC 2213)

**COURSE DESCRIPTION:** Study of the fundamentals and applications of financial accounting principles that relate to business. The topics to be covered include the accounting cycle and the accounting systems for services and merchandising businesses.

### **COURSE FORMAT**

This is a fully online course. To succeed in an online class, students must be extremely motivated and well organized. There will be no face-to-face class meetings, and students will complete their work asynchronously - which simply means one can log into the class to do their work at whatever time is convenient—as long as they meet the assignment deadline. It is important to understand that this is not a self-paced class or an independent study. Deadlines will be assigned and work must be submitted on time. The final exam will be proctored. Students must schedule a time to take the proctored exam in a testing center.

**TEXTBOOK:** Warren, Jonick, and Schneider, Accounting, 28th edition

**SUPPORTING MATERIALS:** CNOWv2 – Cengage Unlimited. An access code will be sent to your Canvas inbox.

### **LEARNING MANAGEMENT SYSTEM**

Northeast uses the Canvas Learning Management System for course delivery. For direct support of Canvas through Northeast Mississippi Community College, contact the eLearning Office located on the second floor of Cartwright Hall, Booneville, MS.

Email: [canvas@nemcc.edu](mailto:canvas@nemcc.edu)

Office: 662.720.7191

### **GOALS & OBJECTIVES:**

- Students should demonstrate competency in meeting specific objectives. Topics will include:
  - Generally accepted accounting principles
  - Analyzing transactions for service and merchandising businesses
  - Prepare financial statements

### **INSTRUCTIONAL TECHNIQUES:**

- Reading assignments from the textbook
- Completion of hands-on assignments from textbook and online homework assignments
- PowerPoint presentations
- Demonstration of key concepts

### **OUTCOME COMPETENCIES:**

- Upon successful completion of this course, the student will be knowledgeable about generally accepted accounting principles and be able to apply such principles to a service or merchandising business.

A. Demonstrate knowledge of accounting principles and practices.

B. Process information through the accounting cycle

C. Prepare and interpret financial statements

D. Identify internal controls and ethics

E. Analyze and record transactions of current and plant assets and current liabilities

- The student will be able to:
  - a. analyze transactions for a service and a merchandising business
  - b. journalize transactions in the proper form
  - c. post entries from the journal to the ledger
  - d. prepare a worksheet
  - e. journalize adjusting entries
  - f. prepare an income statement
  - g. prepare a statement of owner's equity
  - h. prepare a balance sheet
  - i. journalize closing entries
  - j. prepare a post closing trial balance
- The student will demonstrate a knowledge of different accounting systems by identifying:
  - a. internal controls
  - b. the special journals and how they are used
- The student will be able to:
  - a. prepare a bank reconciliation
  - b. journalize entries for notes receivable and analysis of accounts receivable
  - c. calculate the value of inventory using the LIFO, FIFO and average cost for periodic and perpetual inventory systems
  - d. calculate and journalize depreciation, amortization, and depletion of assets
  - e. calculate and journalize entries for the disposal of plant assets

**METHODS OF EVALUATION:** A student's evaluation in this class will consist of quizzes, online homework assignments, unit tests, and a comprehensive final exam.

It will be the responsibility of the student to keep up with Canvas announcements, assignment due dates, and other pertinent information.

## **ATTENDANCE:**

- Online instruction differs fundamentally from traditional classroom instruction in that the student may access the online resources at times that are convenient to the student's personal schedule within a range of times defined by the instructor. However, consistent attendance is required to successfully complete an online course. A student participating in an online course will be allowed one (1) absence. Upon the second absence, the student will be cut by the instructor and will receive an "F" for the course unless a proper withdrawal form is completed during the approved withdrawal period. Attendance will be monitored weekly by timely submission of assignments, including quizzes, written assignments, exams, etc.

It is understandable that extenuating circumstances occur, such as an extreme illness, death in the immediate family, legal matters, or military duty. It is the student's responsibility to provide appropriate documentation in a timely manner (prior to the due date if all possible) to substantiate such circumstances.

Circumstances that are NOT considered extenuating:

- Registering late for the class
  - Failure to read the syllabus
  - Failure to plan appropriately
  - Not having the appropriate textbook or software
  - Technical problems
- If a student is cut out of the class due to excessive absences and would like to seek reinstatement, the student should meet with the instructor as soon as possible. A fee of \$10 will be assessed if the student is approved to be reinstated to the class.

## **GRADING:**

- |                        |     |
|------------------------|-----|
| • Quizzes              | 20% |
| • Homework             | 20% |
| • Unit Tests           | 30% |
| • Proctored Final Exam | 30% |

The grading scale is as follows:

- A: 90-100
- B: 80-89
- C: 70-79
- D: 60-69
- F: 59 and Under

Grading scale may be altered at the instructor's discretion without notice.

**MAKE-UP WORK POLICY:** Graded homework will be assigned in Cengage. Due dates will be posted at the beginning of every chapter. There will be a two-day window for late submissions resulting in a 25% penalty. After this two-day window, a 24-hour window of time prior to the final exam will be made available to provide the student an opportunity to make-up missed homework assignments. This must be requested by the student. A 50% grade reduction for the homework assignment will be given in order to compensate for the assignment not meeting the original due date.

**TESTING:** Four unit tests will be given. The unit tests will not be proctored. However, the final exam will be proctored and must be taken during a prescribed timeframe. Students are responsible for scheduling the proctored exam within those dates. Failure to take the final exam will result in an “F” in the course. A calculator will be needed for the final exam. You will not be allowed to use your phone as a calculator on the proctored final exam.

**PREREQUISITES:** None

**ACADEMIC HONESTY:**

Academic honesty is a fundamental attribute of higher learning. Students who violate the principle of honesty deny themselves an opportunity to master the skills that they are credited to possess, cheat their classmates of deserved recognition, and demean the college and its degrees. It is a matter of great concern that all members of the college community strive for high standards of personal integrity.

Evaluation of each student’s level of knowledge and understanding is a vital part of the teaching process, and requires tangible measures such as reports, examinations, and homework. Any act that interferes with the process of evaluation by misrepresenting the relationship between the work being evaluated and the student’s actual state of knowledge is an act of academic dishonesty. These acts of dishonesty include but are not limited to: fraud, cheating, plagiarism, forgery, and facilitating dishonesty. (Definitions found in the Northeast Procedures Manual).

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.

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.

**ADA STATEMENT: AMERICANS WITH DISABILITIES ACT/SECTION 504 OF THE REHABILITATION ACT OF 1973 - (ADA)**

Northeast Mississippi Community College provides adaptations and modifications to the learning environment for eligible impaired and/or disabled students. All students with a disability, including distance learning students, are strongly encouraged to contact the ADA/Section 504 Counselor/Coordinator located in Wright Hall at (662) 720-7192, or via email at [lstewart@nemcc.edu](mailto:lstewart@nemcc.edu) to discuss their disability and the appropriate accommodations. Students may also contact the ADA/Section 504 Compliance Officer Ray Scott located in Ramsey Hall Room 216, or at (662) 720-7179. **Students must self-identify in order to receive accommodations.** NEMCC Disability Applications may be obtained from the Counseling Center

in Ramsey Hall or online from NEMCC's website at <http://www.nemcc.edu/student-support/disability-accommodations/>

### **TITLE IX POLICY:**

In compliance with Title VI of the Civil Rights Act of 1964; Title IX, Educational Amendments of 1972 of the Higher Education Act; and, Section 504 of the Rehabilitation Act of 1973, as amended, the Board of Trustees of Northeast Mississippi Community College has adopted this policy assuring that no one shall, on the grounds of race, color, age, national origin, or sex, be excluded from participating in, be denied the benefits of, or otherwise be subjected to discrimination in any program or activity of the College. Northeast Mississippi Community College adheres to the principle of equal educational and employment opportunity without regard to race, sex, age, color, creed, or national origin.<sup>9</sup>This policy includes the qualified handicapped and extends to all programs and activities supported by the College. The Section 504 Coordinator is Leigh Ann Stewart, Wright Hall (662)720-7192 and the Title IX Coordinator is Liz Roark, (662) 720-7223.

Additional resources are available at <https://www.nemcc.edu/title-ix/index.html> & <https://www.nemcc.edu/title-ix/policy.html>.

### **COURSE COMMUNICATION – INSTRUCTOR EMAIL POLICY**

Email/Canvas messages is the best way to contact the instructor. Please do not wait until the last minute to make requests or ask questions via email, as they may not be answered according to your time constraints. Emails sent after 5pm may not receive a response until the following day. I will always respond within 24 hours during the week. Response time for e-mails sent over the weekend may be longer.

Students in this course will be entering the business environment very soon. As part of an effort to help you develop your professional communication skills, I ask that you please make every attempt to follow my recommended guidelines for acceptable email etiquette:

- It is best to send an email from your official NE student email account.
- Proofread your email before sending!
- Use a descriptive subject line that consists of the course number, followed by a very brief phrase that summarizes the subject of your message. Examples: "ACC 2213, Chapter 1 Homework, PE 01-01B" or "BOA 2613, Appointment Request." Please refrain from using short, nonspecific subject lines, such as "Hi," "Class," "Question," "Help," or leaving the subject line blank.
- Start the body of your email with a proper greeting — Address the person you are emailing – Example: "Dear Mrs. Jones,"
- Compose your email in paragraph form. It does not have to be indented; instead, use a line of whitespace between paragraphs. Please include your name and course section, followed by the reason for your email. Use complete sentences. Use proper punctuation and capitalization. Avoid texting abbreviations such as "u" instead of "you."
- Use a proper closing. Below is an example:  
Thanks,

John Doe

- If you are needing help with a specific problem or are receiving an error message, please attach a screenshot to the email.