



Course Title: Accounting Principles 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 service 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.

Prerequisites: None



Instructor: Sallye Bowlin
Email: Skbowlin@nemcc.edu

Course Materials

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; Office: 662.720.7191

Textbook Requirements: Warren, Jonick, and Schneider, Accounting, 29th edition – this is on your Cengage.

Supporting Materials: Cengage Unlimited semester instant access code is REQUIRED. It is included in your course fees and will be sent to you via Canvas message.

Goals and Objectives

Core Learning Objectives

CLO met in Course (mark with 'X')	CLO	
	CLO 1- Quantitative Literacy	☐ Students will present accurate representations of quantitative information on political, economic, health-related or technological topics and explain how both calculations and symbolic operations are used in those offerings. ☐ Students will create and explain graphs or other visual depictions of trends, relationships, or changes in status.
	CLO 2- Collaboration	☐ Students will demonstrate effective verbal communication by articulating abstract ideas to others. ☐ Students will demonstrate effective written communication by developing and presenting cogent, coherent, and substantially error-free writing for communication to general and specialized audiences.
	CLO 3- Communication	☐ Students will demonstrate effective verbal communication by articulating abstract ideas to others. ☐ Students will demonstrate effective written communication by developing and presenting cogent, coherent, and substantially error-free writing for communication to general and specialized audiences.
X	CLO 4- Digital Fluency	☐ Students will maintain and manage a variety of digital tools and resources. ☐ Students will use digital resources to access relevant and reliable information.
X	CLO 5- Critical Thinking	Student will demonstrate critical thinking by identifying important problems, questions, and issues; analyzes, interprets, and makes judgments of the relevance and quality of information; assesses assumptions and considers alternative perspectives and solutions.

Course 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

Student Objectives/Outcomes

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.

- Demonstrate knowledge of accounting principles and practices.
- Process information through the accounting cycle
- Prepare and interpret financial statements
- Identify internal controls and ethics
- Analyze and record transactions of current and plant assets and current liabilities

Instructional Techniques

Teaching Methods

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

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.

Grading

Quizzes	10%
Financial Statement Project	5%
Cengage Homework	20%
Unit Tests	40%
Final Exam	25%

The grading scale is as follows:

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

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

CENGAGE HOMEWORK ASSIGNMENTS:

Homework problems will be assigned in Cengage. Working homework problems enhances your understanding of the material. Students will be allowed 5 “Check my Works” on each question. Due dates will be posted at the beginning of every chapter. Assignments will remain open after the due date, with a 3% reduction per day. No assignments due prior to the mid-term will be available after the mid-term. Students may work on homework at different times — it does not have to be completed in one sitting. Once completed, **BE SURE TO SUBMIT THE ASSIGNMENT FOR GRADING.**

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.

Course Policies

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 two (2) absences. Upon the third 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.

[Northeast Policies on Attendance, Withdrawals, and Reinstatement](#)

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 and discipline procedures may be found in Northeast Procedures Manual).

Artificial Intelligence (AI) Policy

Northeast Mississippi Community College encourages the adoption and responsible use of Artificial Intelligence (AI) tools as aids to enhance learning and productivity. It is important to understand that 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 NEMCC academic honesty policy will be enforced.

American with Disabilities Act

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, Mrs. Leigh Ann Stewart, located in Wright Hall 106 at (662) 720-7192, or via email at lastewart@nemcc.edu to discuss their disability and the appropriate accommodations. Students may also contact the ADA/Section 504 Compliance Officer, Mr. 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 <https://www.nemcc.edu/success-center/Counseling%20Services/disability-accommodations/index.html>

Canvas Accessibility Statement

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. 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 Calvary, (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

In this course, we will use the following communication tools:

- Canvas Inbox and Northeast Email
- Canvas Announcements
- Course Q&A Discussion Board

Canvas inbox is the best way to reach the instructor. Please do not wait until the last minute to make requests or ask questions via email/canvas inbox, as they may not be answered according to your time constraints. Emails sent after 3pm 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.

Please post questions about the course in the Q&A discussion board so that the entire class can benefit from our back-and-forth interactions. Questions posted in the Q&A discussion forum will be answered by Thursday each week, often sooner. I strive to return all graded work, with my feedback, within 7 days of the assignment being submitted. Please look for my detailed feedback in your grade comments and use it for resubmissions or future assignments.

Students should check announcements at least once per week. I will post regular announcements for instructional guidance to tackle weekly modules and content. Please review these before starting a new course module.

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.