

Course Syllabus

Course Name

Principles of Accounting II (ACC 2223)

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.

Prerequisites

Principles of Accounting I (ACC 2213)

Instructor Information



Instructor: Sallye Bowlin
Email: skbowlin@nemcc.edu
Office: Patterson Hall, Room 226
Phone: 662-720-7380

Course Materials

Learning Mangement 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 given in class. Please bring a notebook and calculator to each class meeting.

Goals and Objectives

Core Learning Objectives

Northeast Mississippi Community College has developed 5 Core Learning Outcomes for all students. Those addressed in this course are bolded:

- Quantitative Literacy
- Collaboration
- Communication
- **Digital Fluency**
- **Critical Thinking**

Course Objectives

Upon successful completion of this course the student will acquire a working knowledge of accounting systems for corporations and manufacturing enterprises.

Student Objectives/Outcomes

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

- Analyze and record transactions of debt and equity financing
- Prepare and interpret Statement of Cash Flows
- Analyze financial statements
- Distinguish between the types of manufacturing business accounting systems
- Apply managerial-decision making techniques

Instructional Techniques

Teaching Methods

- Reading assignments from the textbook
- Videos, quizzes, and weekly assignments will be posted in Canvas
- PowerPoint presentations

Methods of Evaluation

Student's evaluation in this class consists of quizzes, written assignments, discussion board posts, proctored mid-term exam, and proctored final exam.

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

Grading

Assignment	Weight of Final Grade
Quizzes/Assignments	10%
Cengage Homework	25%
Unit Tests	40%
Final Exam	25%
Total	100%

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

TESTING

There will be 4 unit tests and one proctored exam that must be taken during a prescribed timeframe. Students are responsible for scheduling the proctored exam within those dates. Taking an exam late requires prior approval from the instructor and must be due to extenuating circumstances. Failure to take the final exam will result in an "F" in the course.

Course Policies

Late Policy

Students are expected to complete quizzes and assignments by the due date. Assignments will remain open after three days after the due date with a 5% per day reduction. Assignments due prior to the mid-term will no longer be available after the mid-term.

Attendance Policy

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.

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.

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

Academic Honesty Policy

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. [View Northeast Academic Honesty Policy](#)

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.

Americans with Disabilities Act (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 eLearning students, are strongly encouraged to contact the ADA/Section 504 Counselor/Coordinator, Leigh Ann Stewart at 662.720.7192, or via email at lstewart@nemcc.edu to discuss their disability and the appropriate accommodations. Students may also contact the ADA/Section 504 Compliance Officer Rod Coggin at 662.720.7235. Students must self-identify in order to receive accommodations. NEMCC Disability Applications may be obtained in Wright Hall or [viewed on NEMCC's website](#).

[View Canvas Accessibility Statement](#)

[View Lumen Learning 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, pregnancy, 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 Calvery, (662) 720-7223. Additional resources are available at [Title IX at Northeast](#) , [Title IX Purpose at Northeast](#) and [Student Rights and Responsibilities](#).

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 use appropriate email etiquette.