



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.

Catalog 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.

Prerequisites

None



Instructor Name: Robbie Rogers Jones, CPA

Email: rrcoleman@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

Supporting Materials

CENGAGE Unlimited semester instant access code is REQUIRED. It is included in your course fees. **I will provide this code for you.**

Goals and Objectives

Core Learning Objectives

Choose the CLO(s) (Course Learning Outcome) being assessed in your course.

CLOs are skills students need to prepare for life, work, and citizenship.

	CLO	Competencies
☒	Quantitative Literacy	- Presenting accurate representations of quantitative information on various topics. -Explaining how calculations and symbolic operations are used in these representations. -Creating and explaining graphs or visual depictions of trends, relationships, or changes in status.
☐	Collaboration	-Applying knowledge through small group and class discussions. -Creating content with classmates. -Solving problems in small groups.

☐	Written Communication	-Developing and presenting cogent, coherent, and substantially error-free writing for general and specialized audiences.
☐	Oral Communication	-Articulating abstract ideas effectively. -Demonstrating effective group communication by responding to others.
☒	Digital Fluency	-Maintaining and managing various digital tools and resources. -Using digital resources to access relevant and reliable information.
☒	Critical Thinking	-Identifying important problems, questions, and issues. -Analyzing, interpreting, and making judgments about information. -Assessing assumptions and considering alternative perspectives and solutions.

Course Objectives

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.

Student Learning Outcomes

The student will be able to:

- analyze transactions for a service and a merchandising business
- journalize transactions in the proper form
- post entries from the journal to the ledger
- prepare a worksheet
- journalize adjusting entries
- prepare an Income Statement
- prepare a Statement of Owner's Equity
- prepare a Balance Sheet
- journalize closing entries
- prepare a post closing trial balance

The student will demonstrate a knowledge of different accounting systems by identifying:

- internal controls
- the special journals and how they are used.

The student will be able to:

- prepare a bank reconciliation
- journalize entries for notes receivable and analysis of accounts receivable
- calculate the value of inventory using the LIFO, FIFO and average cost for periodic and perpetual inventory systems
- calculate and journalize depreciation, amortization and depletion for assets
- calculate and journalize entries for the disposal of plant assets

Instructional Techniques

Teaching Methods

Reading assignments from the textbook

Completion of hands-on assignments from textbook and online homework assignments

Power point presentations

Videos of homework examples

Methods of Evaluation

A student's evaluation in this class consists of online homework assignments, unit chapter tests, and a comprehensive final exam.

Grading

Grade distribution is as follows:

- Chapter Tests (4) 50% (lowest test score will be dropped)
- Homework 20% (lowest homework score will be dropped)
- Final Exam (Proctored) 30% (final exam CANNOT be dropped)
- The grading scale is as follows:
 - A: 90-100
 - B: 80-90
 - C: 70-79
 - D: 60-69
 - F: 59 and Under

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

Homework assignments will be demonstrated in videos and power points. Graded homework will be assigned in CENGAGE Unlimited. You have unlimited attempts on homework. Due dates will be posted for all assignments. There will be a three day window for late submissions resulting in a 10% penalty of your total score. Your assignment does not have to be completed in one sitting. Be sure to SUBMIT the assignment for grading. If you don't hit submit, it will deduct the penalty. My suggestion is to work the homework on paper so you have the answers/study materials for the unit tests. Once the homework closes, you will not have an opportunity to access it.

Unit Tests (four) will be **non-proctored** unit tests. **Two attempts** will be allowed for each unit test. The highest grade will be recorded and the test has a two hour time limit. The scores or answers **do not roll** over to the next attempt. I suggest taking both of these attempts to increase your chances for a good grade.

Final Exam - PROCTORED will be comprehensive and **PROCTORED**. A calculator will be required for test. No notes are allowed in the exam. The exam must be taken at an approved proctoring center or through online proctoring - ProctorU. There is a fee associated with this and the exam has to be scheduled ahead of time.

Course Policies

Attendance

Students are required to attend all classes. Absences from class should be the result of unavoidable circumstances such as sickness, family deaths, hazardous road conditions, and so forth. Excused absences are those incurred as a result of attending a school sponsored activity or short term military active duty. Any other absence is classified as unexcused. Students who are absent from class more than 14% (two weeks) of the scheduled class meetings will be reported to the Records Office for excessive absences and will be cut out of the class. Students wishing to be reinstated to the class must contact the instructor to begin the reinstatement process. Cut Outs that are not reinstated or withdrawn will be converted to F's at the end of the semester.

Attendance is necessary and the attendance policy found in the NEMCC Student Catalog will be followed. The maximum number of absences allowed for any student shall be the equivalent of two weeks of class (two total absences). Students will be **cut out** of the course upon the **third** absence. 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 has excessive absences and is cut out of the class, a fee of \$10 will be assessed to be reinstated in the class.

Examinations are given at the close of each semester and at such other times as instructors deem necessary. Absence from the final examination, except in cases of extreme emergency, results in a grade of "F" being recorded for the course.

[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.

[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

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 Wright Hall or online at [Northeast Counseling Services](#).

[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, 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

The U.S. Department of Education requires that distance education courses must include regular and substantive interaction between students and faculty. For more information about Regular and Substantive Interaction, please visit the [Department of Education's website for Federal Guidelines](#).

In this course, regular and substantive interaction will take place in the following ways:

- Canvas Inbox and Northeast Email
- Canvas Announcements

As your instructor, I plan to interact and engage with each of you on a regular basis throughout the term to support your learning. I will provide responses to your questions in the discussion canvas inbox/Northeast email within 24-hours on weekdays. Weekends and holidays you should expect a longer delay for grade and/or provide feedback on your submitted coursework.

Students should check Northeast Email and Canvas Inbox at least three times 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.