

**NORTHWEST MISSISSIPPI COMMUNITY COLLEGE**  
**STANDARD COURSE SYLLABUS**  
**PRINCIPLES OF ACCOUNTING I – ACC 2213**  
Revised Fall 2019

**COURSE TITLE:** Principles of Accounting I - ACC 2213

**COURSE DESCRIPTION:** This course develops a study of the fundamentals and application 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 GOALS:**

1. Understand accounting principles and practices.
2. Process information through the accounting cycle.
3. Prepare and interpret financial statements.
4. Identify internal controls and ethics.
5. Analyze and record transactions of current and plant assets and current liabilities.

**OUTCOME COMPETENCIES:**

1. State the accounting equation and define each element of the equation.
2. List the rules of debit and credit and the normal balances of accounts.
3. Process information through the basic steps of the accounting cycle.
4. Journalize the entries for merchandise transactions.
5. Compute the cost of inventory under the perpetual inventory system using FIFO and LIFO cost methods.
6. Develop an understanding of the importance of internal controls and ethics.
7. Prepare a bank reconciliation and journalize any necessary entries.
8. Account for small cash transactions using a petty cash fund.
9. Journalize current asset entries including accounts receivable and notes receivable transactions.
10. Journalize the entries for the allowance method of accounting for uncollectibles.
11. Journalize entries for plant assets.

**COURSE REQUIREMENTS:**

1. Students must meet the requirements of the NWCC attendance policy.
2. Students must have a final average that is passing as defined by the grading scale listed in the Course Outline.
3. Students must take the final exam.

**METHODS OF INSTRUCTION:**

The methods of instruction used for this course may include any or all of the following:

1. Lecture
2. Classroom demonstration
3. Classroom assignments
4. Outside assignments

**EVALUATION TOOLS:**

Evaluation tools used for this course may include any or all of the following:

1. Outside assignments
2. Classroom assignments
3. Tests
4. Final Exam

**REQUIRED TEXTBOOKS:**

See the individual instructor's Course Outline for the specific textbook(s) to purchase.

**REQUIRED EQUIPMENT/MATERIALS/SUPPLIES:**

See the individual instructor's Course Outline for the specific equipment/materials/supplies to purchase.

**GRADING POLICY:**

NWCC does not have a standard grading scale for all classes. See the individual instructor's Course Outline for the specific grading scale used for this class.

**NWCC'S OFFICIAL ATTENDANCE POLICY:**

Regular and punctual attendance at all scheduled classes is expected of all students and is regarded as integral to course credit. There are times, however, when students must miss class. Nevertheless, if a student's absences exceed the equivalent of two weeks of class meetings, that student will be withdrawn from the class with a grade of "W." Online courses have additional information regarding class attendance included in the instructor's Course Outline.

Students are expected to be prompt in class attendance. A student is counted absent from class if he or she misses more than 10 minutes of a class meeting. Three tardies constitute one absence.

Particular policies and procedures on absences and makeup work are established for each class and are announced in writing at the beginning of the term. Each student is directly responsible to the individual instructor for absences and for making up work missed. The instructor reserves the right to remove from the classroom any student whose conduct is disruptive to the learning process.

A student who has been reported as having excessive absences has the right to appeal. For more information about the appeal process, contact the Center Dean or the Vice President for Academic Instruction and College Parallel Programs.

**ATTENDANCE POLICY FOR ONLINE CLASSES:**

For specific information regarding the attendance policy for online classes, see the Course Outline.

**PLAGIARISM AND CHEATING/ACADEMIC HONESTY:**

Both cheating and plagiarism are prohibited. Plagiarism is the presentation of another person's ideas, words, or work as one's own. Alleged violations involving cheating, plagiarism, and other academic misconduct will be handled according to the procedures outlined in the NWCC Student Guide. These procedures are as follows: Students involved in cheating or plagiarizing will be reported to a five-member Ad Hoc Committee on Cheating and Plagiarism. The chairman of this committee will be the Academic or Career-Technical Dean as determined by the student's major. Other committee members will be the director of the department in which the alleged dishonesty occurred, the student's faculty advisor, and two SGA members. The committee will review the alleged act and may assign sanctions ranging from imposing a failing grade in the course to withdrawal from the College.

**STATEMENT OF AUTHORITY:**

The instructor reserves the right to remove from the classroom any student whose conduct is disruptive to the learning process.

**ADA STATEMENT:**

Students with disabilities are encouraged to notify their instructors of their condition at the beginning of the semester. The college and your instructors will make reasonable accommodations for persons with documented disabilities.

**ADDITIONAL POLICIES (COURSE OUTLINE):**

Individual instructors and specific programs may have policies and requirements in addition to those listed here. Any additional course information that is particular to a given teacher or program will be included in the Course Outline attached to this syllabus. Note: The instructor reserves the right to make any necessary changes to the information provided in the syllabus and the course outline during the semester.



# Instructor Outline

**Complete Instructor Course Outline** to accompany the Standard Department Course Syllabus and other supplemental information. Please print a copy of this document and use it as a reference to the course. This document is the ruling document when it comes to course content and assignments should any questions or issues arise.

**Required Textbooks**

See the "Course Information, Introduction and Setup" section of your Canvas course for current information about the textbook used in this course.

**Course Schedule | Assignments**

If you have not already, please go to the Home page and click on the "Start Here" button. This will take you to step-by-step instructions on how to setup and become familiar with the course content, its policies, and to find additional information on how to be a success as an online learner.

Participants have one week (7 days, including weekends) to complete each module in this course starting on Monday of the new module. Due to the fast pace of a mini-term, this course takes approximately 5-7 hours per week to complete. The course will run for a total of 7 weeks plus the final exam.

Begin working in your course on Day 1. You must start your course work no later than the first Thursday of the current module week to successfully complete the course. Any initial discussion posts are always due on Thursdays by midnight of the current module week. The remaining assignments will be due the following Sunday by midnight. Please be sure to turn in your work on time to prevent being absent for the current module week.

Your instructor recommends that you work in this course regularly and try to pace yourself, so you are not rushed at the last minute. At least all work for Modules 1 and 2 will be posted at the beginning of the course to allow time to adjust to the course, its policies and guidelines, and how the course is presented.

A significant amount of time has been prepared towards the Canvas Online Student Orientation. Please complete this orientation even if you are already familiar with Canvas as its programming may have updated since the last time you have used this system. Also, online policies do change and a review of these policies will be beneficial.

A printable due date list is in the [Course Information, Introduction and Setup page](#) of your Canvas course and can be printed out for your convenience. Use this printed assignment schedule as a check list to help keep you on track in this course. Participants should follow the schedule to complete the course in a timely manner and to avoid absences.

### **Feedback**

The homework on Cengage has a “check my work” feature. Take advantage of this as you work through your assignments and you will have instant feedback and a better understanding of how you are progressing. Cengage also presents you with an overall score for each assignment you take it.

### **Late Work Policy**

All online courses include firm deadlines for assignment completion due to the expectations the Online Department has in maintaining the integrity of all online courses. Timely submission of assignments demonstrates your ability to meet deadlines. Again, do not wait until the last minute to complete your work. Some late Work is NOT accepted. Some is accepted with a penalty.

### **Methods of Instruction & Materials Used**

The methods of instruction and materials used for this course may include any or all the following:

- - Lecture - either audio or video
  - PowerPoint presentations
  - Various Assignments via Canvas and within the textbook supplemental program Cengage
  - Discussion Forums

**The Discussion Forum Grading rubric** is found in the “Course Information, Introduction and Setup” section of your Canvas course with is inside your Modules listing. Students are encouraged to print out and retain a copy of this document as they complete their discussions. This document defines what a student must do to be a success for this assignment type.

## **Evaluation Tools**

Evaluation tools used for this course may include any or all the following:

- - Discussions
  - Assignments on Cengage
  - Quizzes on Cengage
  - Midterm Exam
  - Final Exam
  - Instructor Course Outline
  - Grading Policy

NWCC – Online does not have a standard grading scale for all classes. Your individual instructor has therefore established the following specific grading scale used for this class.

## **PERCENTAGE GRADE**

90 – 100 A

80 – 89 B

70 – 79 C

60 – 69 D

BELOW 60 F

## **Weighted Averages for Course Work:**

- - Weekly Discussions 10%
  - Homework 30%
  - Comprehensive 10%
  - Quizzes 10%
  - All Tests | Midterm and Final Exam 40%\*

\*Failure to show for the final exam will result in an “F” grade for the course – regardless of grade.

## **Expectations (Both Instructor and Student)**

**Statement of Authority:** The Instructor reserves the right to remove from the course any student whose conduct is disruptive to the learning process. See the NWCC Online Code of Conduct document which is in the Course Information Module.

Participants must actively participate early in the course and complete all activities to ensure successful completion and timely response from their Instructor on all assignments. Instructors will intervene in the course as they feel necessary to facilitate and maintain an online presence.

This course makes use of forums, quizzes, and assignments. Participants are expected to:

1. Read all module content and course documents so you have the necessary information to complete the required activities.
2. Post to all required forums with a substantive posting per the Discussion Forum Grading Rubric.
3. Complete all quizzes and assignments.
4. Adhere to all online policies.

### **Communicating with Instructors**

Instructors will make every effort to communicate frequently with participants through the “Announcements” section of your Canvas course and assignment feedback within the course when necessary. Questions can be sent to the Instructor via the “Inbox” feature in Canvas, or you can use the instructor’s email address provided in the “Course Information, Introduction and Setup” section of Canvas.

As a participant, you should expect to receive responses to emails within 24 hours during the week (Monday – Friday), and up to 48 hours during the weekend (Saturday and Sunday). Instructors will post an announcement alerting the participants if they will be unavailable for more than a day.

Your Instructor will use the following as communication within the course:

- - Announcements – Used for group/classroom communications
  - Canvas In Box – Used for instructor-student / student-instructor communication.
  - Assignment Feedback – Used for feedback on all graded assignments.

Please make sure you check these areas for communication from your instructor.

### **Course Navigation**

The course is designed to reflect a commitment to accessibility and usability for all learners so that all learners can access all course content and activities, and to usability, so that all learners can easily navigate and interact with all course components.

Please review the Canvas tutorials which are inside the Canvas Student Orientation Module which will familiarize each on how to navigate throughout Canvas.

### **Learning Objectives (Competencies)**

Learning Objectives and Competences on the course-level are listed in the Standard Department Syllabus and are intended to convey the idea that critical course

components work together to ensure that learners achieve the desired learning outcomes.

Chapter-level Learning Objectives are intended to convey the idea that critical course components work together to ensure that learners achieve the desired learning outcomes which contribute to the accomplishment of the course-level learning objectives or competencies.

Each Module will guide the learner into the understanding of how each is assessed, how the instructional materials relate to the activities, and how technologies are used.

### **Attendance Policy**

For specific information regarding the attendance policy for online classes, see the “Course Information, Introduction and Setup” section of your Canvas course. The current attendance policy is also covered inside the Canvas Student Orientation which is located inside the Module section for Canvas.

### **Withdrawal Policy**

The Online Course Calendar (provided for you at the time of registration) contains various important dates for those students taking an Online course – including the withdrawal date for the current semester.

The current withdrawal policy is located on the eLearning web page at:  
[www.northwestms.edu/elearning](http://www.northwestms.edu/elearning)

The current policy is also found inside the Online Student Orientation Module which again is found inside the Modules section for Canvas.

### **Academic Integrity Policy**

Plagiarism, falsification, misrepresentation, or any other kind of academic dishonesty will not be tolerated. All work should be that of the participant. The first cheating offense will result in a zero for that assignment. A second offense will result in being removed from the course with a grade of F.

### **Netiquette**

Netiquette, or internet etiquette, are guidelines for maintaining civilized, professional, and effective communication in online environment and in email exchanges. Instructors and participants will demonstrate appropriate netiquette when interacting with each other. Written communication will be conducted using standard business English. Here are some basic rules set by your Instructor to help all participants to adhere to these Netiquette standards.

1. Keep your questions and comments relevant to the discussion topic. If another participant posts a comment or question that is off topic, do NOT reply. The Instructor will reply in private to the participant.
2. Treat the other participants in the forum in a polite and respectful manner. Model the same standards of behavior online you would follow in a face-to-face discussion.
3. Do not use ALL CAPS when posting as this is considered, “shouting.” Do not “flame”

others in the forums. Flaming is the “act of responding in a highly critical, sarcastic, or ridiculing manner.”

Your online Instructor reserves the right to remove posts that are not collegial in nature and/or do not meet netiquette guidelines.

## **Course Technologies**

This course is offered through Canvas which is a Learning Management System or LMS. Canvas will work best if you use the most recent version of Google Chrome. Other recent versions of Safari and Firefox should be acceptable for optimal LMS performance. However, if you choose to use Edge or Internet Explorer as your browser, you might encounter issues with your Canvas course. So, please do not use Edge or Internet Explorer. Canvas may be used with either a Windows or Mac operating system. It is not suggested that you use Canvas independently on your mobile devices. Canvas mobile apps are only suggested for use for the informational and notifications purposes only.

If you need help, you will find course navigation tips in the “Helpful Links” which part of the menu system of Canvas. In addition, you will also find a “Need Help?” link available for help and other issues related to Canvas. You may also contact the eLearning office at 662-560-5230 for additional help. This office is in the Tate Hall building in Senatobia, MS on the main campus for Northwest Mississippi Community College.

To access some of the technologies used in this course, you may need Adobe Reader and Adobe Flash Player (latest version). If your computer doesn’t already have this software and/or are prompted for this download, you can go to the Adobe website at [www.adobe.com](http://www.adobe.com) to download the latest software.

All videos in the lessons are closed-captioned, and transcripts of the videos are available. Contact your Instructor for additional information, or if you require additional accommodations for the course.

A complete listing of standard Online course technologies may be obtained from the eLearning web page at: [www.northwestms.edu/elearning](http://www.northwestms.edu/elearning) (Links to an external site.) For more information on computer and technology help visit Northwest’s Technology Help page: [www.northwestms.edu/help](http://www.northwestms.edu/help) (Links to an external site.)

A copy of Northwest Mississippi Community College Acceptable Use Policy for Computing is also found on the NWCC Technology Help page and a copy can also be found inside your Canvas course inside the Course Information page which is located inside the Modules section of Canvas.

## **Minimal Technologies Used**

- Windows XP with Service Pack 3, Windows 7, Windows 8.x, Windows 10, or Mac operating system.
- Microsoft Office Suite 2013 or newer (Word, Excel, Power Point).
- Desktop, or Laptop, with at least 4GB of RAM memory (common in most newer computers).



- Pentium Dual Core Processor or Intel based Mac preferred (common in most newer computers).
- High Speed internet connection (High Speed Cable, High Speed DSL).
- Minimal Technical Skills Expected
- Using the Learning Management System (LMS) called Canvas. Canvas Student Orientation provided.
- Using email with attachments.
- Using presentation and graphics programs such as Power Point.

### **Technical Help/Support**

Technical assistance is provided to all online students by using the following url:  
<http://www.northwestms.edu/help> (Links to an external site.)

### **Student Agreement**

1. During this semester, the student will have consistent and reliable access to a computer with internet connection.
2. Understand that all online classes are reading intensive.
3. Devote adequate time to an online course.
4. Online courses require self-discipline and time management skills.
5. Understand the policies governing online courses.
6. Online courses require 1 to 2 proctored exams which will require to come to campus to take these exams with the instructor. If a student cannot meet the instructor, then the student will need go to the Senatobia campus to be proctored.
7. Online classes also have an absentee policy and it is the student's responsibility to know how their instructor counts absences.

### **Accessibility**

Northwest Mississippi Community College online department supports the provisions of Standard 8, Accessibility and Usability, regarding accessibility. If you are a student needing special accommodations for your online course, you are encouraged to notify your instructor of your specific accommodation at the beginning of the semester. The college and your Instructors will make reasonable accommodations for persons with documented special needs (requests). For more information, or to register any accommodation under Standard 8, please contact Student Support Services at your local NWCC campus.

This course includes the following ADA provisions under Standard 8:

1. ALT tags that contain appropriate information about the graphic and/or activity.
2. Appropriate color combinations that minimize color blindness effects.
3. Appropriate font and font-size combinations to improve readability.
4. Links to descriptions of accommodation features for the learning management system (Canvas) and any additional third-party tools.
5. Minimal use of bullets and/or charts that may be confusing to participants who use electronic readers.
6. Transcripts and/or closed captioning for video and audio clips.

The above features demonstrate the NWCC – Online departments understanding of the importance of providing a learning environment that supports qualified participants. Participants who require additional accommodations should contact their local campus disability services department or student support services department as soon as possible after they register for an online course.

**Student Support Services Contact Information:**

McLendon Union Building, 2nd Floor, Room 203.  
Office hours are M-F 8:00 – 4:30 p.m.  
Telephone 662-562-3323

Student Support Services Web

page: [http://www.northwestms.edu/index.php/?page\\_id=1699](http://www.northwestms.edu/index.php/?page_id=1699) (Links to an external site.)

Student Disability Services Web

page: [http://www.northwestms.edu/index.php/?page\\_id=753](http://www.northwestms.edu/index.php/?page_id=753) (Links to an external site.)

Student Development Center Web

page: [http://www.northwestms.edu/index.php/?page\\_id=658](http://www.northwestms.edu/index.php/?page_id=658) (Links to an external site.)

Disclaimer: Meeting NWCC Online’s accessibility standards does not guarantee or imply that specific country/federal/state/local accessibility regulations are met. Please consult with an accessibility specialist to ensure that accessibility regulations are met.