



STANDARD COURSE SYLLABUS

PRINCIPLES OF ACCOUNTING I – ACC 2213

(Revised Fall 2020)

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. (3 credit hours)

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.

STUDENT LEARNING OUTCOMES:

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:

- Students must meet the requirements of the NWCC attendance policy.
- Students must have a final average that is passing as defined by the grading scale listed in the Course Outline.
- 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:

- Lecture
- Classroom discussion
- Audio/Visual presentation

- Classroom demonstration
- Classroom assignments
- Outside assignments

ASSESSMENT METHODS:

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

- Outside assignments
- Classroom assignments
- Quizzes
- Tests
- Final Exam

All assessment methods may include multiple choice, matching, and fill-in-the-blank, true/false, essay or problem solving. Assignments may include online work.

REQUIRED TEXTBOOKS:

Accounting, Warren - eBook

REQUIRED EQUIPMENT/MATERIALS/SUPPLIES:

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

GRADING SCALE:

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." 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. For more information about the appeal process, contact the appropriate Dean or the Associate Vice President for Academic Instruction.

For Online Classes: Students must attempt at least one of that week's graded class assignments or they will be marked absent for that week.

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. Students who wish to appeal the decision of their instructor with regards to an allegation of cheating or plagiarism should notify the Associate Vice President for Academic Instruction or the appropriate Dean in writing within one (1) week of the formal decision by their instructor. The Associate Vice President or appropriate Dean will, within a reasonable amount of time, convene an Ad Hoc Committee to hear the student's appeal and will notify the student in writing of the date, time, and location of the hearing. The Ad Hoc Committee will be chaired by the Associate Vice President or appropriate Dean and may consist of up to two (2) faculty members and two (2) students. The Committee will review all supporting documentation and hear from the accused student in person. The accused student may submit any documentation and present witnesses in his/her

defense at that time. The Committee will render a decision following the hearing and the decision of the Committee is final.

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.

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.

AFFIRMATIVE ACTION:

Northwest Mississippi Community College does not discriminate on the basis of race, color, national origin, sex, disability, religion, gender identity, age, or status as a veteran or disabled veteran in all its programs and activities. Northwest Mississippi Community College prohibits sexual harassment and all forms of sexual violence, regardless of sex, gender identity or sexual orientation. The following have been designated to handle inquiries regarding non-discrimination policies: Americans with Disabilities Act of 1990/Section 504 of the Rehabilitation Act of 1973: Disability Support Services Coordinator, Tate Hall, P.O. Box 5555, 4975 Highway 51 North, Senatobia, MS 38668, telephone number 662-562-3309, e-mail address mkelsay@northwestms.edu; Title II of the Age Discrimination Act: Vice President for Finance and Administration, James P. McCormick Administration Building, P.O. Box 7017, 4975 Highway 51 North, Senatobia, MS 38668, telephone number 662-562-3216, e-mail address jhorton@northwestms.edu; Title IX of the Educational Amendments of 1972/Title VII of the Civil Rights Act of 1964: Associate Vice President for Student Services and Enrollment Management, Tate Hall, P.O. Box 7010, 4975 Highway 51 North, Senatobia, MS 38668, telephone number 662-562-3409, e-mail address trush@northwestms.edu.

SAFETY STATEMENT:

The safety and security of students, faculty, and staff is very important to Northwest Mississippi Community College. A copy of the Annual Security Report, published annually by the Campus Police Department, details Northwest policies and procedures regarding campus safety. A copy of the report, which contains the annual crime statistics report, is available online in the current Northwest Bulletin (www.northwestms.edu/bulletin) or on the Northwest website (http://www.northwestms.edu/index.php/?page_id=989) and in printed form upon request from the Campus Police Office (662-562-3314).



ACC 2213 | Principles of Accounting 1 Instructor Course Outline (QM)

Complete Instructor Course Outline (QM Formatted) 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

Participants have one week (7 days, including weekends) to complete most modules in this course starting on Monday of the new module. Due to the fast pace of this course, expect to spend at least six hours a week to complete. The course will run for a total of 8 weeks including the final exam.

Begin working in your course on Day 1. You must start your course work no later than Wednesday of the current module week to successfully complete the course. Any initial discussion posts are always due on Wednesdays 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 module 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 will an overall score for each assignment you take.

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. **Late work may not be accepted at all or may be 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
- Tests and Final Exam

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 & Video Assignments	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 communication.
- 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 contain an alignment matrix which will help 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 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 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

For more information on computer and technology help visit Northwest's Technology Help page: www.northwestms.edu/help

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.

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

Student Disability Services Web page: http://www.northwestms.edu/index.php/?page_id=753

Student Development Center Web page: http://www.northwestms.edu/index.php/?page_id=658

