



## STANDARD COURSE SYLLABUS

### PRINCIPLES OF ACCOUNTING 2 – ACC 2213

**COURSE TITLE:** Principles of Accounting 2 – ACC 2223

**COURSE DESCRIPTION:** A continuation of ACC 2223. The topics to be covered include corporate accounting concepts, managerial accounting concepts, and internal business decision-making.

Prerequisite: A grade of C or better in ACC 2213. (3 credit hours)

**COURSE GOALS:**

1. Analyze and record transactions of debt and equity financing.
2. Differentiate between corporations, partnerships, and LLCs.
3. Prepare and interpret statements of cash flows.
4. Analyze financial statements.
5. Distinguish between the types of manufacturing business accounting systems.
6. Apply managerial decision-making techniques.

**STUDENT LEARNING OUTCOMES:**

1. Journalize the entries for issuing stock, treasury stock, and dividends.
2. Journalize entries for bonds payable.
3. Compare/contrast the characteristics of proprietorships, partnerships, corporations, and limited liability companies.
4. Prepare a statement of cash flows.
5. Use basic financial statement analytical methods.
6. Illustrate a knowledge of cost systems.
7. Prepare calculations used in managerial decision-making.

**COURSE REQUIREMENTS:**

- Students must meet the requirements of the NWCC attendance policy.
- Students must have a final passing average as defined by the grading scale in the Course Outline.
- *Students must take the proctored midterm and proctored 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

**REQUIRED TEXTBOOKS:**

*Accounting* by Warren, published by Cengage

**REQUIRED EQUIPMENT/MATERIALS/SUPPLIES:**

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

**GRADING SCALE:**

See the individual instructor's Course Outline for the specific grading scale used for this class.

**ACADEMIC INTEGRITY:**

Upholding the highest standards of academic integrity means being honest, responsible, and ethical in all academic endeavors. Academic integrity promotes fairness, trust, and respect within the college community and ensures that earned grades and achievements reflect a student's true knowledge and abilities. Plagiarism is the presentation of another person's ideas, words, or work as one's own. Students are expected to cite sources correctly. Cheating involves any dishonest approach to earning academic credit. Some examples of cheating include copying from another person's test; possessing, giving, or receiving copies of an examination or exam questions without the permission of the instructor; using or displaying notes or other information or devices inappropriate to the test conditions; allowing someone other than the officially enrolled student to represent the student and/or complete coursework in any manner. Artificial Intelligence (AI) should not be used to complete course assignments (e.g., by entering exam questions or assignment questions, writing prompts, etc.). These tools should only be used with explicit and clear permission of each instructor and only in the ways the instructor allows. Students unsure of policies regarding AI tools are responsible for seeking clarification from the instructor. The unauthorized use of AI tools to complete course assignments violates academic integrity. Violations of academic integrity may result in disciplinary action. These actions may include but are not limited to retaking an exam or resubmitting an assignment, receiving a 0 on an exam or assignment, or receiving an "F" for the course.

In cases related to academic integrity:

If an instructor determines that a student has violated our academic integrity policy, they will inform the student of the decision regarding disciplinary action. Each department has established procedures for investigating and adjudicating allegations of academic integrity, which could result in disciplinary action, including course dismissal.

**APPEAL PROCEDURE:**

Students who wish to appeal the decision of their instructor with regard to academic integrity should notify the Associate Vice President for Academic Instruction, Associate Vice President of Workforce

Solutions and Career-Technical Education, or Dean of the School of Health Sciences in writing within one (1) week of the formal decision by their instructor. The head of the appropriate school of instruction will, within a reasonable amount of time, convene an Ad Hoc Committee to hear the student's appeal and notify the student in writing of the hearing's date, time, and location. The Ad Hoc Committee will be chaired by the head of the appropriate school of instruction and may consist of up to two (2) faculty members, two (2) students, and the campus dean if applicable. 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 their defense. The Committee will render a decision following the hearing, and the Committee's decision is final. If the head of the appropriate school of instruction is the instructor, then the Vice President of Instruction will serve in that place in the above procedure.

Northwest Mississippi Community College believes academic integrity is a cornerstone of student success and professional development. We encourage all students to uphold these principles and actively engage in building a community of trust and intellectual honesty.

#### **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 has an excessive number of absences before the course withdrawal deadline, based on the MCCB allowed absences chart provided here, 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. This requirement is required for licensure obtainment and supersedes the NWCC attendance policy.

Please see the chart for the number of absences allowed for each class:

	<b>Total Number of Allowed Absences</b>			
<b>Number of Days Per Week Class Meets</b>	<b>16-Week Course (Campus Only)</b>	<b>15-Week Course (Online Only)</b>	<b>8-Week Course</b>	<b>4-Week Course</b>
1	3	2	2	1
2	5	4	3	2
3	7	6	4	2
4	9	8	5	3
5	11	10	6	3

16-Week Course = Traditional fall and spring semesters (campus only)

15-Week Course = Traditional fall and spring semesters (online only)

8-Week Course = Mini-term Sessions (campus and online), Summer Evening Campus Classes, Summer Online Classes

4-Week Course = Micro-term Sessions (campus and online), Summer Classes

**For On Campus Classes:** Students are expected to be prompt in class attendance. A student is counted absent from class if they miss more than 10 minutes of a class meeting. Three tardies constitute one absence.

**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.

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.

A student reported as having excessive absences has the right to appeal.

For more information about the appeal process, contact the Center Dean, the Associate Vice President for Academic Instruction, the Associate Vice Preside for Career-Technical Education, or the Dean of the School of Health Sciences.

#### **ADDITIONAL POLICIES (COURSE OUTLINE):**

Individual instructors and specific programs may have policies and requirements in addition to those listed here. The Course Outline attached to this syllabus will include any additional course information particular to a given teacher or program.

**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.**

#### **GRADUATION:**

Commit to graduate. Graduating with an associate degree or certificate will make you more employable and increase your earning potential for a lifetime. Getting your degree or certificate is your reward for the hard work and dedication you put into your studies at Northwest. Apply to graduate during the term in which you are enrolled in your final courses. <https://www.northwestms.edu/admissions/graduation>

#### **COURSE EVALUATIONS:**

Students are expected to complete their course evaluations by the due date stated in the course evaluation notification email.

#### **STATEMENT OF AUTHORITY:**

The instructor reserves the right to remove from the classroom any student whose conduct disrupts 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](mailto: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](mailto: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](mailto: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](http://www.northwestms.edu/bulletin)) or on the Northwest website ([http://www.northwestms.edu/index.php/?page\\_id=989](http://www.northwestms.edu/index.php/?page_id=989)) and in printed form upon request from the Campus Police Office (662-562-3314).