

**COURSE SYLLABUS**  
**ACC 2213 – ONLINE COURSE**

**COURSE TITLE:** Accounting I (Principles of Accounting I)

**COURSE NUMBER:** Accounting 2213 (ACC 2213)

**INSTRUCTOR:** Jessica Buckhaults

**EMAIL:** [jbuckhaults@prcc.edu](mailto:jbuckhaults@prcc.edu)

*\* “Unless you have been notified that I am away for an extended period of time, I will respond to your e-mail within 48 hours.”*

**TELEPHONE (HOME):** 601-477-3914

*\* Please call before 9:00 p.m.*

**CAMPUS CONTACT:** eLearning Office: 601-403-1110

**PEARL RIVER COMMUNITY COLLEGE’S MISSION STATEMENT:**

Pearl River Community College is a public institution committed to providing quality educational and service opportunities for all who seek them.

**COURSE DESCRIPTION:** Principles of Accounting I is a study of the financial accounting principles that relate to business. The topics to be covered include the accounting cycle, accounting systems and controls for service and merchandising businesses, assets, liabilities, and equity. Three lecture hours per week.

**PREREQUISITE:** A score of 16 on the Reading portion of the Enhanced ACT or REA 0123 with a grade of “C” or better.

**TEXTBOOK & MATERIALS:** Warren, Reeve, and Duchac Accounting 27<sup>th</sup> Edition, Cengage NOWv2 software

**REQUIRED SUPPLIES:** You will need a computer, Internet access, a pencil, and a calculator for this course.

**POLICIES:** All students will be expected to follow the policies in regard to attendance, grading, withdrawal from class and school, and all other policies as stated in the current Cat Country Guide, the student handbook. Exceptions to these policies must be approved by the Dean of Academic Affairs or the Dean of Vocational Technical Affairs.

**MAKEUP WORK:** All daily quizzes and proctored tests must be taken at the scheduled time. **If one does not take the proctored test during the scheduled time, a doctor’s excuse\* must be e-mailed or faxed to the instructor in order to make up the test missed. The doctor’s excuse must be for an unexpected illness, not a regular check-up. If you have some type of emergency, please call before the day of the test. There may be times that you will not be allowed to make-up a test. Missing a test because you feel you are not prepared to take it is not an acceptable reason. It is very important for you to take the test on the scheduled date. All make-up tests will**

**automatically have 20% deducted from your score. Without the doctor's excuse, no makeup tests will be given except for school business.** School business includes any activity in which the school requires the student to be absent from class – baseball game, basketball game, football game, band activities, RiverRoad activities, etc.

*\*The excuse must be provided to the instructor punctually and there must be legitimate evidence; this policy also applies to any Incompletes granted for this course.*

**Late homework and late discussions along with late chapter tests will NOT be accepted; a drop grade is built into each of these two grade categories instead of makeup work being allowed in these categories. Please do not ask me to accept late work; I will not accept it, no exceptions.**

**COURSE GOALS:** The student will be able to accumulate and summarize financial data to prepare financial statements. The student will develop an understanding of basic accounting concepts and how accounting relates to business and everyday life. The student will also gain a greater ability to read and comprehend, develop a greater ability to draw conclusions and analyze materials, and improve test-taking skills.

**COURSE OBJECTIVE:** Each student will gain an understanding and appreciation of the values and possibilities for personal needs, vocational preparation, and the foundation for further study. Also, the student will understand the role of accounting in our society, develop a comprehensive vocabulary of accounting terminology, and develop traits of neatness, accuracy, thoroughness, and responsibility.

**LEARNING/OUTCOME OBJECTIVES/COMPETENCIES:** Each student will find specific learning objectives at the beginning of each chapter which will be emphasized throughout the study of each chapter. These objectives include understanding:

1. GAAP and its relationship to financial accounting;
2. the accounting cycle and the methodology used in preparing financial statements;
3. transactions of service providers;
4. transactions of merchandisers, including the various methods of accounting for inventory;
5. the importance of good internal controls and the methods used to achieve and maintain them;
6. the treatment of cash, including reconciling bank statements;
7. the treatment of receivables, including the methods used to write off (expense) uncollectible accounts;

#### *Student Learning Outcomes*

##### *ACC 1213*

- 1. The student will be able to identify the accounting equation.*
- 2. The student will be able to classify accounts in the accounting system.*
- 3. The student will be able to complete a problem demonstrating the use of journals and ledgers in an accounting system.*
- 4. The student will be able to prepare a set of financial statements.*

**INSTRUCTIONAL TECHNIQUES:** Instruction for this course will be a combination of discussions/postings to the discussion board, lecture through the lecture notes-teacher written that are on Canvas, homework assignments that will require you to demonstrate competency of the topics lectured, proctored tests, and quizzes. There are links in the Canvas course that will direct you to accounting videos on YouTube; these videos provide great explanations and demonstrations of the topics covered in the course. Other techniques may be used when necessary.

**METHODS OF EVALUATION:** This course will use several methods of evaluation. 1) The responses in the discussions and 2) the homework will count as part of the daily grades. 3) Quizzes will be multiple choice and problem format, and the quizzes will be a test grade. 4) The proctored comprehensive final exam will consist of multiple choice questions, fill-in-the-blank questions, and problem format questions. All assignments will be graded for accuracy.

**PROCTORED EXAM INFORMATION:**

A proctored exam is an exam that is administered at an authorized testing location. You are required to take your Comprehensive Final Exam as a proctored exam (see your course calendar for specific dates). This means a proctor (person at the college) will observe you while taking your exam. It is the student's responsibility to schedule a proctored exam at least 48 hours in advance. **It is recommended that you schedule weeks ahead.**

**GRADING:** The following grading system will be used as required by the college:

- A 90-100
- B 80-89
- C 70-79
- D 60-69
- F BELOW 60

**WITHDRAWAL:** Prior to the published date on which the term is 75% completed, a student may withdraw with a grade of "W" whether passing or not.

*A minimum of one major grade and a minimum of four daily grades (problems, homework) will be given the first half of the course and the second half of the course. A comprehensive final examination will be administered during the final exam window in accordance with the Mississippi Virtual Community College schedule for online exams. Refer to the course calendar in Canvas for further information. The proctoring centers on the Poplarville campus and Forrest County Center will be closed on Fridays during the summer semester and during holidays/breaks throughout the year, so if you need to take your exam during one of these times, you will have to test somewhere else or use ProctorU.*

*The semester grade average will be determined as follows:*

Daily Grades	30%	(daily grades are comprised of homework assignments, and discussion responses)
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Test Grades:	35%
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**Course Orientation & Orientation Quiz (to be completed the first week of class)**

At-Home Tests for Chapters 1-4, 6-9

Comprehensive Problem (Chapters 1-4 assignment)

Practice Tests for Final Exam \*must complete all 3 practice assignments in CengageNOWv2 - **THIS IS A TEST GRADE.**

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<b><u>Proctored Final Exam</u></b>	35%	<i>(the final exam is comprehensive, covering Chapters 1-4, 6-9)</i>
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**\*\*Refer to the Course Calendar for dates**

**\*\*\* Posting of daily grades will be done after every 2 homework assignments. Posting of test grades, including the final exam, will be done within a week of the test date closing.**

**TESTING:** If you should have computer, network, or technical difficulties while taking a proctored exam, you will need to have the proctor contact me or the eLearning Office to have the test reopened for you.

**COURSE REQUIREMENTS/EXPECTATIONS:** To be successful in this course, a student should actively participate in the discussion board at least 2 times per week on different days with the first posting being complete before Wednesday evening at 11:59 P.M. Reading and studying the chapters in the textbook is an essential part of this course, reading the chapter once is required but additional reading of the chapter is encouraged. Homework is a vital part of this course, so students should use CengageNOWv2 to complete all homework assignments; students are also strongly encouraged to use the personalized study plan available in CengageNOWv2 to achieve a full understanding of the content. At-home exams are given after every chapter; students should take these exams as scheduled. The final requirement in the course is the proctored exams; these exams should also be taken as scheduled.

#### **OTHER IMPORTANT INFORMATION RELATED TO ACC 1213 AND PRCC:**

1. **Attendance** – Students that do not complete at least "one assignment" during the week will be marked absent. For example, if you are assigned a discussion assignment, homework assignment, and at-home test, and you don't complete any of these assignments, you will be marked absent. If you complete at least one assignment, you will be marked present. However, in order to be successful in this class, it is recommended that you complete all of your assignments each week. If you do not meet these requirements for attendance, I will report your excessive absences (see the following policy on excessive absences).
2. **Excessive Absences** – Any student exceeding 1 absence will be cut from the class. There will be NO EXCEPTIONS! It is your responsibility to track your absences. If you fail to meet the attendance requirements for a week, you will receive a warning notice from GradesFirst letting you know that you were absent and that upon a second absence, you will be cutout from the course. The second absence in the course results in an automatic instructor cut, meaning you will be withdrawn from the course by the instructor and you will be given a "W" in the course. A doctor's excuse will allow you to make up missed work, but it does not eliminate the absence. A student who is dismissed from a class because of excessive absences or as a result of disciplinary action will receive a grade of W regardless of the grade average on the date of dismissal.
3. **Make up work without a doctor's excuse or verifiable school related absence.** This relates specifically to the proctored final exam. *It is your responsibility to keep up with homework assignments and chapter tests even if you are absent.*
4. **Academic Honesty (MSVCC)** – A hallmark of any profession is integrity and honesty. Academic honesty is expected of all students; therefore, each student is expected to accomplish his/her own work. Academic misconduct includes, but is not limited to, deceptive acts such as the following:

- Plagiarizing from any source
  - Cheating in any manner on test, papers, reports, etc.
  - Turning in work as their own when, in fact, it was not their work
  - Improperly using technology
  - Stealing, buying, or selling course materials
  - Either impersonating another student during a test or having another person assume one's identity during a test
  - Deliberately conveying false or misleading information
5. When academic misconduct has occurred, the instructor has the responsibility of assigning an appropriate penalty in accordance with the instructor's institutional policy. A student who is dismissed from a class as a result of disciplinary action will receive a grade of W regardless of the grade average on the date of dismissal. (Please refer to **5. Academic Honesty (PRCC)**).
6. **Academic Honesty (PRCC)** – Cheating will not be tolerated in this class. Learning takes place only when you as a student complete the work necessary for the course. I will follow PRCC's policies for cheating and academic dishonesty as outlined in the Cat County Guide.
7. **Academic Honesty (Disciplinary Action Statement – Principles of Accounting I Course)** - Cheating is not acceptable in any part of the coursework for this course including but not limited to homework, continuing problems, comprehensive problem, at-home tests, practice for final assignments, discussion postings, and the comprehensive final exam. I will be strict in that the first offense will result in a 0 on the particular assignment for the person cheating and the person providing the answers. The second offense for any persons involved in any aspect of cheating will be an F in the class.
8. **Netiquette Expectations** –
- Communication with instructor: I expect you to maintain professionalism when communicating with the instructor or any other faculty/staff member. Please allow an adequate amount of time (48 hours) for responses from the instructor or any other faculty/staff member.
  - Communications with peers: I expect each of you to respect every student enrolled in this course. You are not to belittle anyone or be disrespectful in any manner. Writing in ALL CAPS is considered “shouting” and it is not nice or easy to read.
  - Course content: Carefully review all of the course guidelines listed above in this section. When in doubt, please contact the instructor.
  - Think Before Posting. It is important to remember that once you submit your message you cannot get it back. So make sure you read over your message and it contains an appropriate message.
  - **Obey Copyright Laws!** Do not take other people's work and make it your own. It is called stealing and you can get into a lot of trouble. See syllabus for plagiarism guidelines that relate to this.
  - Use proper grammar and double check your spelling. Check your message for grammar and spelling mistakes before sending your message. Use punctuation also.

### **ADA STATEMENT/POLICY**

*If you have a disability that qualifies under the Americans with Disabilities Act and you require special assistance or accommodations, you should contact the designated coordinator for your campus for information on appropriate guidelines and procedures: Poplarville Campus, Tonia Moody Seal at 601-403-1060 or [tmooddy@prcc.edu](mailto:tmooddy@prcc.edu); Forrest County Center, Michelle Wilson-Stokes at 601-554-5500 or [mwilson@prcc.edu](mailto:mwilson@prcc.edu); Hancock Center, Raymunda Barnes at 228-252-7000 or [rbarnes@prcc.edu](mailto:rbarnes@prcc.edu). eLearning – Online students who require special assistance, accommodations, and/or need for alternate format should contact Tonia Moody Seal at [tmooddy@prcc.edu](mailto:tmooddy@prcc.edu).*

### **Non-Discrimination Statement**

*Pearl River Community College offers equal education and employment opportunities. The College does not discriminate on the basis of race, religion, color, sex, sexual orientation, gender identity, age, national origin, veteran status, or disability. For inquiries regarding the non-discrimination policies or to request accommodations, special assistance, or alternate format publication please contact Tonia Moody Seal, Director of Admissions and Records, and ADA/Civil Rights Coordinator, at P.O. Box 5537, Poplarville, MS 39470 or 601-403-1060. For inquiries regarding Title IX, contact Maghan James, Assistant Vice President of Student Services and Title IX Coordinator, P.O. Box 5560, Poplarville, MS 39470 or 601-403-1253.*