

COURSE SYLLABUS

ACC 2213 – Summer 2024 – 8 Week Online

COURSE TITLE: Accounting I (Principles of Accounting I)

COURSE NUMBER: Accounting 2213

INSTRUCTOR: Jennifer Ladner

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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.

TEXTBOOK: Warren Reeves and Duhoc 28th edition Accounting edition. Your textbook is now included in the course fee. Your textbook can be found in your Canvas course and also in CengageNowv2 under the Study Tools feature at the top menu in CNOW.

SUPPLEMENTAL MATERIALS: CengageNowv2 (**REQUIRED**) *This is also included in the course fee. No access code is needed. You will access CNOW by clicking on a link in the Modules in Canvas. Reliable, secure internet access. You will need a calculator.*

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.

ATTENDANCE:

Attendance for this course is mandatory. CengageNowv2 and Canvas Assignments will be due weekly (**EVERY MONDAY MORNING AT 8AM**). Attendance will be taken once per week and will be determined based on the student's submission of all Canvas & CNOW assignments. Every Monday morning, I will check your assignment submissions and if you submit at least one of the assignments, you will be considered present for the previous week. Failure to submit any of the assignments by the due date will result in an absence.

There are usually 2 or 3 assignments due each Monday. You will be marked absent if you have not attempted at least one of the assignments each week.

YOU MUST SUBMIT AT LEAST ONE ASSIGNMENT TO BE CONSIDERED PRESENT FOR CLASS FOR THAT WEEK. For example, if you only work 1 out of 2 assignments, you will not be considered absent.

But in order to be successful in this class you must complete **ALL** assignments that have been assigned. It is very important that you pay special attention to the due dates for assignments, discussion board posts, and quizzes/tests. **The maximum number of absences you may obtain in any short term 8 week online class is 1.** A student may be dropped for excessive absences upon accrual of

2 absences. Extenuating circumstances do occur. It is the student's responsibility to provide appropriate documentation to substantiate such circumstances, at which time the instructor will determine if an extension is warranted. Circumstances NOT considered extenuating: -failure to read the syllabus -registering late for class -failure to plan appropriately -not having the appropriate software -technical problems. When a student submits a medical excuse in an effort to be allowed to make up assignments, the excuse is subject to verification. If an excuse is verified as fraudulent, the student will not be allowed to make up the assignments and will potentially be subject to further disciplinary action.

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.

STUDENT LEARNING OBJECTIVES:

ACC 2213 – Accounting One

- A. The student will be able to demonstrate knowledge of accounting principles and practices.
- B. The student will be able to process information through the accounting cycle.
- C. The student will be able to prepare and interpret financial statements.
- D. The student will be able to Identify internal controls and ethics.
- E. The student should be able to analyze and record transactions of current and plant assets and current liabilities.

GRADING PROCEDURE: 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. After that date, a student who is determined by the instructor to be failing the course will receive a grade of “W” upon withdrawal.

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

**Minor Grades 35% (daily grades are comprised of
worksheets, assignments, and
Discussion Boards)**

Test Grades 40% Each test is equally weighted.

Final Exam 25% (the final exam is comprehensive)

All assignments and tests’ due dates for each week are listed under the assignment information in Canvas.

OTHER IMPORTANT INFORMATION RELATED TO ACC 2213 AND PRCC:

1. **Attendance Policy & Excessive Absences** – I will follow PRCC’s e-learning policies regarding cut-outs for excessive absences as outlined in the Cat Country Guide. Any student exceeding the

allowed number of absences will be cut from the class. There will be NO EXCEPTIONS! It is your responsibility to track your absences. You are allowed only 1 absence in a short term 8 week online course. Once you accumulate that 2nd absence, you will be automatically cut from the course.

2. **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. Cheating will result in a zero for the assignment/test, and you will be formally reported to the proper college officials at PRCC. I will follow PRCC’s policies for cheating and academic dishonesty as outlined in the Cat County Guide.

3. **CengageNowv2 or CNOW** – You must have logged in successfully to CengageNowv2 by the 2nd week or you will be cut from the course.

4. **Late Work Policy:** Any work or assignments submitted after their due date may be assessed a 30% penalty. This encourages all students to stay on track and turn their work in on time.

5. **Final Exam** will be a proctored exam. You must take this proctored exam at an approved proctoring center on campus or at another approved location. Read the “Proctoring Options” page for more information.

6. AI or Artificial Intelligence Policy for this course: 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 tests, paper, 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

The penalty for academic misconduct as described above are as follows:

- First offense: - zero on the assignment
- Second offense: F in the course

Academic misconduct includes using AI assistance or AI tools inappropriately when submitting assignments and stating that they were completed by the student. AI technology is a great tool when used to assist with studying, summarizing text to study, making flashcards, and study notes, but cannot be used for essays or graded lab or lecture assignments in this class.

Intellectual honesty is vital to an academic community and for my fair evaluation of your work. All work submitted in this course must be your own, completed in accordance with PRCC academic regulations. You may not engage in unauthorized collaboration or make use of ChatGPT or other AI composition software for submitted work.

*****Tentative Course Calendar can be found in the Course Orientation Module in Canvas.*****

Non-Discrimination Statement

Pearl River Community College offers equal education and employment opportunities. We do not discriminate on the basis of race, religion, color, sex, age, national origin, veteran status, or disability. For inquires regarding the non-discrimination policies or to request accommodations, special assistance, or alternate format publication please contact Tonia Moody, ADA/Civil Rights Coordinator, at P.O. Box 5118, Poplarville, MS 39470 or 601-403- 1060.

STUDY RECOMMENDATIONS: Students are encouraged to follow these recommendations to enhance his/her learning in this course: 1) Using the tentative schedule as a guide, read each chapter

in advance of the chapter's lecture, 2) Learn the accounting terms highlighted in the textbook as each chapter will be a building block/foundation for the next chapters, 3) Complete all homework as assigned, 4) Study the teacher-provided lecture notes, and 5) Utilize the personalized study plan in CNOW to increase understanding of the accounting terminology, concepts, and techniques.

Americans Disabilities Act (ADA):

ADA Statement for Syllabi:

If you have a disability that qualifies under the Americans with Disabilities Act and you require special assistance, accommodations or alternate format, you should contact the Office of Disability Services at ADA@prcc.edu or 601-403-1215.