

sCOURSE SYLLABUS

ACC 2223 –Fall 2024 Online 8 Week Course

COURSE TITLE: Accounting II (Principles of Accounting II)

COURSE NUMBER: Accounting 2223

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 II is a study of the financial accounting principles that relate to business. The topics to be covered include the corporate accounting concepts, managerial accounting concepts, and internal business decision making. Three lecture hours per week.

TEXTBOOK: Warren Reeves and Duhoc 29th edition Accounting edition. Your textbook is now included in the course fee. Your textbook can be found in the Redshelf 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 and a good reliable calculator.*

Minimum Technical Requirements:

A. You will need a computer with internet access. A cellular device should not be used as your primary device.

B. A current operating system and internet browser such as Chrome or Firefox.

C. Have a basic understanding of corresponding by email.

D. Know how to save and upload a document as a pdf. You will also may need access to Microsoft Excel. Microsoft Office software is provided for free for all PRCC students and can be accessed through River Guide.

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 2223 – Accounting II

- 1) Students will be able to analyze and record transactions of debt and equity financing.**
- 2) Students should be able to differentiate between corporations, partnerships, and LLCs and sole proprietorships.**
- 3) Students will be able to prepare and interpret a statement of cash flows.**
- 4) Students will be able to analyze financial statements.**
- 5) Students should be able to distinguish between the types of manufacturing business accounting systems.**
- 6) Students should be able to apply managerial decision-making techniques.**

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. understanding the treatment of receivables, including the methods used to write off uncollectible accounts expense;
3. the rationale of depreciating, amortizing, or depleting long term assets as well as the methods of calculating such costs;
4. the nature of current liabilities, including the distinction in their presentation on the balance sheet as well compared to long term liabilities;
5. the advantages and disadvantages of various forms of business ownership such as sole proprietorships, corporations, and partnerships;
6. the stock and bond transactions related to financing a corporation;

7. the transactions related to establishing and dissolving a partnership as well as the distribution of net income of a partnership;
8. horizontal, vertical, and ratio analyses of financial statements; and
9. the importance of the statement of cash flows as well as being able to prepare it.

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.

A minimum of one major grade and a minimum of four daily grades (worksheets, problems, assignments, and discussion boards) will be given during each semester. A proctored comprehensive final examination will be administered in accordance with the Pearl River Community College schedule for exams. The Final Exam is a proctored exam. You must set up your appointment using the Proctoring feature inside your Canvas course menu.

The semester grade average will be determined as follows:

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

Test Grades 40% Each test is equally weighted. Tests are created from the Homework and Video Lecture Assignments. There will not be a mid-term exam because this is a short-term 8 week course.

Final Exam 25% (*the final exam is comprehensive*) -The Final Exam will be a proctored exam. It can be taken by scheduling an appointment at an approved Proctoring Center. You must also provide your PRCC school ID.

All assignments and tests for each week are due at 8 am on Monday morning following the week the assignments opened.

OTHER IMPORTANT INFORMATION RELATED TO ACC 2223 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 will 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.

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.

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