

Principles of Accounting I ACC 2213 Course Syllabus

I. Instructor Information

- a. Cheri Bergeron, MAcc, CPA
- b. Location of Office: George Wynn, Rankin Campus Office #223
- c. Office phone number 601-936-5585
- d. Email address: cheri.bergeron@hindsgcc.edu
- e. Office hours: Monday through Thursday 12:15 – 2:30 pm and Fridays 7:30 – 2:30

Communication: Communication between instructor and student is encouraged! Questions, concerns, comments, etc. are welcome! Emails, phone messages, and Canvas messages should be written in proper English (not text messaging language). The message should be clear, concise, and organized.

Canvas messaging service is the preferred method of communication. These messages will often be replied to immediately, but always within 24 hours on weekdays and 48 hours on weekend.

II. Course Information

- a. Principles of Accounting I 3 credit hours
 - b. ACC 2213
 - c. Class meeting time and location: Online
 - d. Pre-/co-requisite courses : None
 - e. Course description: The student will study to obtain an understanding of the fundamentals of accounting theory and practice. Emphasis will be placed on recording business transactions, the effect of transactions on financial statements, and the preparation and interpretation of financial statements for sole proprietorships. The course will cover the first 11 chapters of the book
 - f. Student learning outcomes:
 - Understand accounting principles and practices
 - *Process information through the accounting cycle
 - Prepare and interpret financial statements
 - Identify internal controls and ethics
 - Analyze and record transactions of current and plant assets and current liabilities
- *Supports the development of the Institutional Competency for Critical Thinking/Problem Solving.

III. Text and Course Materials/

- a. This is an INSTANT ACCESS COURSE- All required materials (E-book and Cengage) are provided with this course. An Instant Access fee was added to your course fee for this class.
- b. Course Materials Needed: Spiral notebook for working problems, pencil and a non-programmable calculator
- c. For textbook, there are two options:
 1. At no additional cost, this course includes an e-book. If this option is utilized, the instructor recommends that the student download the E-book to a device so internet is not needed.

Preferred Device is one that will lay flat on your desk beside your spiral notebook so you can work the problems and examples easily.

2. For a small fee, there is an option to purchase a loose leaf, three hole punched textbook from the HCC bookstore.

IV. Instructional Methods

The modules will be organized into chapters, and will include a combination of video lectures, video quizzes, Cengage assignments, assignments outside of Cengage, and chapter tests. A proctored midterm and final will be given. This class will be presented in Canvas. Students are expected to work through all study tools available in the module and are encouraged to keep up.

V. Grading Plan

90-100 = A; 80-89 = B; 70-79 = C; 60-69 = D; 59 and below = F

Your average will be determined using the following weights per activity:

Proctored Exams (midterm and final)	40%
Chapter Tests	35%
Cengage Assignments	15%
Practice assignments- video quizzes and handwritten or typed assignments- designed to give you a classroom style practice with individualized feedback from your instructor	10%

VI Exams- All test dates will be on Canvas. All tests will be found in the module in which you are working that week.

2 Proctored exams are required

If you miss a test you will receive a zero for that test grade.

5 Tests, 2 of which are proctored exams (midterm and final)

VII HOMEWORK/Assignments: You will be learning accounting principles by watching lectures, reading your textbook, studying the chapter PowerPoints, and working through problems. You will be using Cengage to work through problems. It has several user-friendly features like “check my work” that help students know how they are doing before they submit for final grading. It also has a feature that shows you how to work many of the problems. Students can save their work and complete later. Accounting homework will take up to 3 hours per chapter. All assignments are due on Monday night, unless otherwise noted. If something happens to your internet or the Cengage website, you must send me a Canvas message immediately (with a screen shot) which will be your date/time stamp to report the problem. Please start your assignments early to minimize the risks of technical problems happening at the last minute. All HCC libraries have internet and computers available, if needed.

The following homework will be completed in Cengage. This table is provided to help you estimate the amount of time it will take to complete Cengage homework, as well as be able to view the problem in the textbook. Often times, it is easier to view it on your device or loose leaf textbook while working it in Cengage. Some students prefer to work the homework from the textbook and then when you have access to a computer go back and input your work into Cengage. Do whatever works best for you!

Chapter	Practice Exercises (A's and B's)	Exercises	Problems
1	1,2,3,4,5,6,7	1,6,10,16,18,22	1-4A
2	1,2,3,4,5,6,7,8	4,5,8,9,16	2-2A
3	1,2,3,4,5,6,7,8,9,10	7,9,11,18,19	3-3A
4	1,2,3,4	1,2,3,8,12,17,18	4-1A
Midterm Project			4.5A
6	1,2,3,4,5,6	2,3,6,7,14,15,17	6-5A
7	1,2,3,4,5,6	5,6,7,8,12	
9	1,2,3,4	3,4,6	
9/11	9- 5a,b 11-1a,b	(9-20,22) (11-1,2,4)	
10	1,2,3,4,5,6,7	9,10,12,18	10-2A
8	2,3 (plus MC)	12,13,18,20	8-3A

Extra Credit—Two full points will be added to the final grade if Students complete the study plan for every chapter in Cengage (all or nothing). You only have to get 75% of the study plan completed to get all of your points.

VIII. Attendance Policy

Attendance in class is a key factor of success in college. The following procedure applies to regular academic, technical, and career credit programs, including Distance Learning online courses. It does not apply to non-credit or continuing education activities. Some programs in nursing and allied health, career fields or non-credit programs require more stringent attendance policies which will be followed and will be stated in the departmental regulations for the program of study.

The primary method by which the College communicates with its credit students concerning attendance is the students' My.Hinds email accounts. All credit students are responsible for activating their College email account within three (3) days of registering for classes for the first time and for checking it frequently (at least three times each week) when classes are in session.

All instructors will take roll at each class meeting and will maintain an attendance record for each student. Attendance will be recorded beginning the first day of the class or the first day the student registers for the class, whichever is later. The student is responsible for all assigned work, including work which occurred prior to the student's enrollment in the class. Students must attend 80% of the meetings for each course in order to receive credit for a course. All Instructors will make certain that each student is aware of all College policies and procedures concerning attendance, excessive absence notification, and withdrawal, and they will stress the

student's responsibility for reading all related requirements in the *College Catalog* and the *Student Handbook*.

Students should be aware that beginning with the fall term of 2011, class attendance will be used as one factor in determining the release of the balance of financial aid.

IX. Plagiarism/Academic Honesty

ACADEMIC HONESTY

Academic pursuits require the exploration of ideas from a multitude of sources. A responsible scholar always gives credit to the ideas of others. Ethical treatment of sources as well as honesty in testing and assignments are hallmarks of academic integrity. Hinds Community College considers academic honesty essential for scholastic excellence.

Plagiarism

Plagiarism occurs when an individual borrows words, ideas, original material, or data from another person, group, or organization without acknowledging the original source of the material. Students are expected to cite sources correctly. Several resources are available on the Hinds Community College website to help students incorporate ideas of others into their own work.

Cheating

Cheating is defined as the act of obtaining or attempting to obtain or aiding another to obtain academic credit for work by the use of any dishonest, deceptive or fraudulent means. Examples of cheating during an examination include: copying from another's test or examination; discussion of answers or ideas relating to the answers on an examination or test; possession, giving or receiving copies of an examination or exam questions without the permission of the instructor; using or displaying notes, "cheat sheets," or other information or devices inappropriate to the prescribed test conditions; allowing someone other than the officially enrolled student to represent the student at the examination.

Legitimate Collaboration

In situations in or outside the classroom where some degree of collaboration is permissible, it is the responsibility of the instructor to give written instructions to his/her classes specifically stating what forms of collaboration are authorized. When procedures are not clearly understood, it is the responsibility of the student to consult with the instructor.

Penalties for Academic Dishonesty

The penalty for the first commission of any offense set out above will be either a zero on the particular assignment, withdrawal from the course, or failure in the course. These options will be clearly stated on the instructor's syllabus. The instructor will also refer the matter for possible further action, including possible suspension or dismissal from the program of study or from the college. The penalty for subsequent commissions of any of these offenses will be failure in the course and possible dismissal or suspension from the program of study or from the College.

In cases of academic dishonesty:

1. The instructor will immediately email the student, the department chairperson, the Academic Dean or Career-Technical Dean and/or Dean of eLearning (whichever is appropriate) and the campus/Dean of Students/Associate Vice President of Student Services, indicating the action taken.
3. If the student has been previously reported as committing the same offense, the Dean of Students will notify the instructor, department chairperson, and appropriate dean, who will together determine if further action is needed.

X. ADA Statement/Non-discrimination Statement

Notice of Non-discrimination Statement:

In compliance with the following: Title VI of the Civil Rights Act of 1964, Title IX, Education Amendments of 1972 of the Higher Education Act, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 and other applicable Federal and State Acts, Hinds Community College offers equal education and employment opportunities and does not discriminate on the basis of race, color, national origin, religion, sex, age, disability or veteran status in its educational programs and activities. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Dr. Debra Mays-Jackson, Vice President for Administrative Services
34175 Hwy. 18, Utica, MS 39175
601.885.7002

Dr. Tyrone Jackson, Associate Vice President for Student Services & Title IX Coordinator
Box 1100 Raymond Campus (Denton Hall 221), Raymond, MS 39154
601.857.3232
TitleIX@hindsc.edu

Disability Support Services Statement:

Hinds Community College provides reasonable and appropriate accommodations for students with disabilities. Disability Services staff members verify eligibility for accommodations and work with eligible students who have self-identified and provided current documentation. Students with disabilities should schedule an appointment with the designated Disability Services staff member on their respective campus to establish a plan for reasonable, appropriate classroom accommodations.

- Rankin Campus - 601.936.5544
- Raymond Campus and all online courses - 601.857.3646
- Jackson Campus-ATC - 601.987.8158
- Jackson Campus-NAHC - 601.376.4803
- Utica Campus - 601.885.7045
- Vicksburg-Warren Campus - 601.629.6807

XI. Emergency Procedures (on campus classes)

Emergencies either man-made or natural can occur at any time and for any reason. Hinds Community College strives to keep our students, faculty, staff, and visitors' safe at all times. Hinds Community College's Emergency Alert System is called EagleOne Alerts. The EagleOne Alert Network uses SMS/ Voice messages, Emails, Emergency Info Line (601.857.3600), EagleOne Website and Eagle Vision to communicate vital information to let students and staff know when there is an emergency on or around campus and what they need to do to be safe. EagleOne Alert is the accurate source for emergency information for Hinds Community College. More information about the EagleOne Alert Network and can be found at <http://eagleone.hindsc.edu/>. The EagleOne Alert Network is tested on the first day of every month at noon (weather permitting).

XII. Video Surveillance

Hinds Community College utilizes Video Surveillance Cameras in order to enhance security and personal safety on its campuses. It has been determined that use of this equipment may prevent losses and aid in the law enforcement activities of the Hinds Campus Police. To ensure the protection of individual privacy rights in accordance with the law, a formal Policy on the Use and Installation of Video Surveillance Equipment has been written to standardize procedures for the installation of this type of equipment and the handling, viewing, retention, and destruction of recorded media. Under no circumstances shall the contents of any captured audio or video recordings be exploited for purposes of profit or commercial publication, nor shall recordings be publicly distributed except as may be required by law.

XIII. General Information

Netiquette

The term "netiquette" is a compound of the words "network" and "etiquette". It refers to acceptable codes of practice for interacting with others while online. In order to prevent misunderstandings and promote engaging and meaningful collaboration, extra care must be taken into how you express yourself in your written communication.

How to Communicate

- **Be professional** as you communicate. Reread your written text before posting or emailing. In much of the corporate world, writing in all caps is considered yelling and, therefore, is not acceptable in any online communication, nor is texting lingo.
- **Be considerate.** Think about how your words affect others.
- **Be respectful** of the opinions of others and respect your instructor.
- **Be calm.** Try to keep your emotions out of class.
- **Humor and sarcasm.** Because there are no visual cues in distance education, humor and sarcasm are impossible to discern. Be very careful when interjecting humor and refrain from using any remarks that are sarcastic in nature.
- **Harassment and other offensive behavior.** The online learning environment is no place to harass, threaten, or embarrass others. Comments that can be viewed, as offensive, sexist, or racially motivated will not be tolerated.
- **Offensive material.** Students may not post, transmit, promote, or distribute content that is racially, religiously, or ethnically offensive or is harmful, abusive, vulgar, sexually explicit, otherwise potentially offensive.
- **Copyrights and intellectual property.** Plagiarism will not be tolerated. Ideas that are copied should always be cited correctly.