



Principles of Accounting 2301.001

Course Syllabus: Fall 2020

“Northeast Texas Community College exists to provide personal, dynamic learning experiences empowering students to succeed.”

Instructor: Alan G. Carter, CPA
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Office	Monday	Tuesday	Wednesday	Thursday	Friday	Online
Hours	11:00-12:20	9:00-12:20	11:00-12:20	9:00-12:20	By Appointment	24/7

This syllabus serves as the documentation for all course policies and requirements, assignments, and instructor/student responsibilities.

Information relative to the delivery of the content contained in this syllabus is subject to change. Should that happen, the student will be notified.

Course Description: Principles of Accounting I is a study of accounting concepts and their applications in transaction analysis and financial statement preparation, and asset and equity accounting in corporations. Emphasis is on the accounting cycle for services and merchandising enterprises.

Prerequisite(s): None

Student Learning Outcomes:

1. Students will demonstrate the differences in various legal forms of organization and ownership.
2. Students will demonstrate the use of accounting language and the basic accounting equation.
3. Students will demonstrate an understanding of basic business transactions, adjusting entries, and closing entries.
4. Students will demonstrate an understanding of the accounting cycle and accounting methods.
5. Students will demonstrate the ability to prepare financial statements.

Evaluation/Grading Policy:

Mid-Term Exam.....200 pts.
Final exam.....200 pts.
Homework Problems..100 pts.

All of the above requirements will be graded the day following the due date, and all grades will be reported immediately to the students.

Required Instructional Materials: Financial and Managerial Accounting, by Wild, 7th ed.

Publisher: McGraw-Hill

ISBN #: 978-1-259-72670-5

Optional Instructional Materials: Students are encouraged to read other current periodicals that give insight to the business world.

Minimum Technology Requirements: None

Required Computer Literacy Skills: None

Course Structure and Overview: Students will be required to submit in a timely manner all exams, homework problems, discussion boards, and the course project.

Communications: The instructor will reply to student requests within 24 hours via NTCC email which is the official form of communication used by the college.

Institutional/Course Policy: All students must abide by the institutional policies as presented in the NTCC Student Handbook.

Alternate Operations During Campus Closure and/or Alternate Course Delivery Requirements

In the event of an emergency or announced campus closure due to a natural disaster or pandemic, it may be necessary for Northeast Texas Community College to move to altered operations. During this time, Northeast Texas Community College may opt to continue delivery of instruction through methods that include, but are not limited to, online through the Blackboard Learning Management System, online conferencing, email messaging, and/or an alternate schedule. It is the responsibility of the student to monitor NTCC's website (<http://www.ntcc.edu/>) for instructions about continuing courses remotely, Blackboard for each class for course-specific communication, and NTCC email for important general information.

Additionally, there may be instances where a course may not be able to be continued in the same delivery format as it originates (face-to-face, fully online, live remote, or hybrid). Should this be the case, every effort will be made to continue instruction in an alternative delivery format. Students will be informed of any changes of this nature through email messaging and/or the Blackboard course site.

NTCC Academic Honesty/Ethics Statement:

NTCC upholds the highest standards of academic integrity. The college expects all students to engage in their academic pursuits in an honest manner that is beyond reproach using their intellect and resources designated as allowable by the course instructor. Students are responsible for addressing questions about allowable resources with the course instructor. Academic dishonesty such as cheating, plagiarism, and collusion is unacceptable and may result in disciplinary action. This course will follow the NTCC Academic Honesty and Academic Ethics policies stated in the Student Handbook. Refer to the student handbook for more information on these subjects.

ADA Statement:

It is the policy of NTCC to provide reasonable accommodations for qualified individuals who are students with disabilities. This College will adhere to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to request accommodations. An appointment can be made with the Academic Advisor/Coordinator of Special Populations located in Student Services and can be reached at 903-434-8264. For more information and to obtain a copy of the Request for Accommodations, please refer to the special populations page on the NTCC website.

Family Educational Rights and Privacy Act (FERPA):

The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents certain rights with respect to their children's educational records. These rights transfer to the student when he or she attends a school beyond the high school level. Students to whom the rights have transferred are considered "eligible students." In essence, a parent has no legal right to obtain information concerning the child's college records without the written consent of the student. In compliance with FERPA, information classified as "directory

information” may be released to the general public without the written consent of the student unless the student makes a request in writing. Directory information is defined as: the student’s name, permanent address and/or local address, telephone listing, dates of attendance, most recent previous education institution attended, other information including major, field of study, degrees, awards received, and participation in officially recognized activities/sports.

Tentative Course Timeline (*note* instructor reserves the right to make adjustments to this timeline at any point in the term):

Chapters	Homework	Due Date
Chapter 1	Problem 1-8A	9/7/20
Chapter 2	Problem 2-3A	9/21/20
Chapter 3	Problem 3-3A & 3-5A	10/5/20
Chapter 4	Problem 4-3A	10/21/20
Mid-Term Exam	Available October 8 th thru 11 th	
Chapter 5	Problem 5-4A	10/26/20
Chapter 7	Exercises 5-6&7	11/9/20
Chapter 8	Exercises 8-4&5&6	11/23/20
Chapter 11	Exercises 11-3&18	12/7/20
Final Exam	Available December 10 th thru 13 th	

All required homework are due by mid-night of the listed due dates. All exams are due by mid-night of the listed due dates and grades will be posted by noon the following day.