**Principles of Accounting 2301.082**

**Course Syllabus: Fall 2021**



***“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**  **Hours** | **Monday** | **Tuesday** | **Wednesday** | **Thursday** | **Friday** | **Online** |
| 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:

# Students will demonstrate the differences in various legal forms of organization and ownership.

# Students will demonstrate the use of accounting language and the basic accounting equation.

# Students will demonstrate an understanding of basic business transactions, adjusting entries, and closing entries.

# Students will demonstrate an understanding of the accounting cycle and accounting methods.

# Students will demonstrate the ability to prepare financial statements.

# Evaluation/Grading Policy:

# Mid-Term Exam.........200 pts.

# Final exam...................200 pts.

# Homework Problems..150 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, 9th ed.

# Publisher: McGraw-Hill ISBN #: 978-1-264-09867-5

# 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.

# 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[.](http://www.ntcc.edu/index.php?module=Pagesetter&func=viewpub&tid=111&pid=1)

# 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):**

Chapter 1 PR1-3A,PR1-4A,PR1-5A,PR1-7A 8/30/21

Chapter 2 PR2-1A,PR2-2A,PR2-3A,PR2-7A 9/6/21

Chapter 3 PR3-3A,PR3-5A, PR3-7A,PR3-9A 9/20/21

Chapter 4 EX4-22,EX4-23,PR4-3A 9/20/21

Mid-Term Exam—Available 9/16/21 thru 9/19/21

Chapter 5 PR5-2A,PR5-4A,PR5-7A,PR5-9A 9/27/21

Chapter 8 EX8-4,EX8-5, PR8-2A,PR8-6A 10/4/21

Chapter 10 EX10-2,PR10-1A,PR10-2A 10/11/21

Chapter 11 EX11-3,EX11-4,EX11-6, PR11-2A 10/18/21

Final Exam—Available 10/14/21 thru 10/19/21

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.

\*\*IMPORTANT--Please check your NTCC email daily because it is the only way for me to contact you if I need to makes changes to the schedule, homework, exams, and any other requirements for this course.