

**NORTHEASTERN TECHNICAL COLLEGE
COURSE ONLINE OUTLINE**

COURSE:	PREFIX	NO.	EFFECTIVE DATE	NEXT REVIEW DATE
ACC	101	ONLINE	Fall 2011	Fall 2012
TITLE:			CREDITS	CONTACTS
				CLASS - LAB - TOTAL
Accounting Principles I			3	3 0 3

PREREQUISITES: None

DESCRIPTION: This course introduces basic accounting procedures for analyzing, recording, and summarizing financial transactions, adjusting and closing the financial records at the end of the accounting cycle, and preparing financial statements.

TEXTBOOK(S) OR ALTERNATIVE: Dansby, R. L., Kaliski, B. S., & Lawrence, M. D. (2010). College Accounting: Chapters 1-28. St. Paul, MN: Paradigm Publishing, Inc.

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.)

Academic Discipline and Honesty:

The basis for student grading will always be the result of the student's achievement. The College expects each student to earn his/her own success; if academic dishonesty occurs, disciplinary action will be taken. Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and falsification of information.

Cheating includes copying another's work, using unauthorized materials, collaborating during a test or project, obtaining or distributing test contents illegally, substitution for or of another person in a test. Plagiarism includes incorporating work from another source, print or electronic, without appropriate recognition of the work cited. Collusion includes unauthorized collaboration in preparation of work for credit. Falsification of information includes forgery, alteration or misuse of documents.

The first measure of discipline is the assignment of "0" or "F" for the affected test, paper or project, with explanation provided to the student. Faculty submits a written report of the offense to the Vice President for Student Services. Repeat offenses of academic dishonesty will result in additional disciplinary actions.

NETC students are expected to follow standards regarding acknowledgement of the use of other's words, ideas, opinions or theories. The student is responsible for following each instructor's guidelines for citations and for selection of acceptable sources (e.g., certain Internet sources may not be acceptable). Students should contact their instructors for acceptable methods for each assignment. The following are general guidelines: Direct quotations,

regardless of length, must be appropriately footnoted or attributed. Paraphrasing is acceptable, but must be appropriately footnoted or cited for source. General work must be cited if student assignment has been influenced by other's words or ideas. Collaboration is permitted only if allowed by the instructor and ideas/work must be cited.

Attendance Policy:

Student online presence is necessary for student participation in posted discussions, to take exams, turn in assignments, and to obtain a working knowledge of material for which each student will be held responsible. Past classroom experiences demonstrate that poor attendance/online presence will result in low scores on assignments and examinations, ultimately lowering the student's final grade average. Therefore, students are responsible for all lecture materials and class discussions/postings. It is the student's responsibility to be prepared for every class, exams, postings, and assignments. If the student misses or does not complete an assignment a grade of "0" will be given for that particular assignment. Failure to sign in for seven consecutive days without notification to the instructor will result in an "Early Alert" being filed and the student will be notified. Failure to sign in to the course for another seven consecutive days throughout the semester will result in the student being dropped from the course with a grade of "F" for the entire course.

Classroom 'Netiquette':

In order that all students contribute to discussions/postings and a positive classroom environment, the instructor insists that all students demonstrate respect toward one another and toward the instructor at all times. Be considerate of others at all times. Students may review the rules of Netiquette at <http://www.albion.com/netiquette/corerules.html>

Student ID:

It is mandatory that every student wear his or her student ID at all times when on the Cheraw campus.

Voluntary Withdrawal from Course:

A student wishing to withdraw from the College or a course should first consult the faculty advisor to review the situation and/or to inform the advisor. The student should complete a Drop/Add form which must be signed by the advisor and return this form to Student Services.

Following this procedure will protect the student's privileges of re-admission, the assignment of representative grades, and the

transfer of credits. Any student who discontinues his/her work without formal withdrawal does so at the risk of having registration privileges withdrawn. It is also the student's responsibility to follow this procedure in order to be eligible for designated refunds and financial aid. (Note: Pell grants require 60% of semester).

Incident Weather Policy/Connectivity Policy:

In the event of cancellation of classes at NETC, this course will not be affected, as it is available online. Since this course is conducted "virtually," NETC may experience server problems, a loss of power, or a loss of Internet service. In the event of situations that may prevent all students in this class from accessing the material online, deadlines will be adjusted. If a student has problems with their own computer or Internet Service Provider, the student must contact the instructor as soon as possible regarding the difficulty. It is the student's responsibility to access the online course and complete all assignments in a timely manner. If you experience extended delays (more than two days), you should consider accessing the course from another computer. The instructor reserves the right to address each instance of student line/computer failure on an individual basis.

Disabilities Statement:

The College does not discriminate on the basis of disability and therefore, will provide reasonable accommodation to those who qualify.

Students with disabilities have the opportunity to notify the College of the disability at the time of enrollment. Student Services will notify faculty of those students who qualify by meeting documentation standards for accommodations for disabilities; they will also coordinate with faculty to develop accommodations. If a student who has been identified requests accommodation, the instructor may provide assistance that is reasonable and not burdensome to the instructor or other students. If the request requires accommodation or financial obligations for the College, the instructor should immediately refer the situation to the Vice President for Student Services.

RESOURCES/SUPPORT (A-V, persons, tools/equipment):

For course problems, e-mail your instructor. For technical questions on Moodle, contact helpdesk@netc.remote-learner.net

Technical Support/Moodle

Q. How do I access Moodle?

- A. Visit NETC homepage, select current students, and then select "Moodle". You will not be able to access Moodle until you have set up an account. (NOTE: If you do NOT receive a confirmation e-mail, e-mail helpdesk@netc.remote-learner.net)
- Q. I am a Northeastern Technical College student but I do not have access to Moodle. Why?
- A. You must register an account.
- Q. I just registered in Moodle, but I cannot login to Moodle, what do I need to do?
- A. One of two instances may have occurred. You MUST confirm you e-mail (NOTE: If you do NOT receive a confirmation e-mail, e-mail helpdesk@netc.remote-learner.net). As soon as the Moodle system receives the registration information the student will be able to login. If a student still cannot login after 24 hours, they should e-mail helpdesk@netc.remote-learner.net.
- Q. I am having problems remembering my password for Moodle. How can I get my password?
- A. E-mail helpdesk@netc.remote-learner.net. Please include your NAME, e-mail and user ID. DO NOT INCLUDE ANY PASSWORD INFO, it will be reset.
- Q. What do I do if on the first day of the term my instructor still has not made my course available?
- A. If a student finds that their online course is still not available on the first day of class, they should contact helpdesk@netc.remote-learner.net. You will need to give the name of the course and the instructor and to find out the status of the course.
- Q. I am having problems communicating with my online instructor. Who can help me get answers to my questions?
- A. Any time a student has a problem with an instructor within a course he/she should contact helpdesk@netc.remote-learner.net so the online coordinator may attempt to contact the instructor. Please give instructors at least two (2) business days to respond before e-mailing the above.
- Q. I registered for Moodle, but never received a confirmation.
- A. We have had some issues with BellSouth and Yahoo!® accounts. If you do not receive the confirmation, e-mail helpdesk@netc.remote-learner.net.

EXPECTATIONS FOR THE STUDENT:

This course will run for 16 weeks. Because of this, students will need to be proactive regarding their studies. To be successful,

students are expected to:

- Complete all assigned readings from text and other course related documents
- Submit all work in a timely manner
- Complete all course work on your own unless otherwise instructed

STUDENT RESOURCES:

ONLINE HOMEWORK HELP:

Student Support Services is a program designed to improve retention and increase graduation of students who are economically disadvantaged, first-generation college, and/or disabled by assisting them in maintaining academic standards of progress. Project participants are referred by admissions counselors, instructors, or recruited during registration periods and from screening admissions and financial aid information.

Project services include financial aid counseling, study skills instruction, writing skills instruction, educational counseling, tutoring in curriculum and remedial courses, career awareness, and cultural events not usually available to disadvantaged students.

Located in room 123 of Ingram Hall, Student Support Services is open from 8 a.m.-6:30 p.m. Monday-Thursday, and from 8 a.m.-1:30 p.m. each Friday unless otherwise posted.

Help is available via online Tutor for a fee. If you find you need help beyond what is offered or at any hour of the day, <http://www.tutor.com/> offers this service online. This service is independent of NETC.

LIBRARY RESOURCES:

The NETC Library provides a variety of online resources for our off-campus students. To access these, go to:

<http://www.netc.edu/library.html>

Electronic books - Over 50,000 titles are available in all subject areas. Students must establish a user name and password through a Library staff member prior to checkout.

Databases - Current databases offer journal articles, newspaper articles, reference sources, and selected websites in all subject areas. Contact a Library staff member or instructor for current passwords to access.

- Proquest
- Ebscohost
- Discus
- Gale Literature Resource Center
- Ferguson's Career Guidance Center
- Facts.com
- Britannica Online

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and calendar or approximate length of time devoted to topic.

TENTATIVE TOPICS

1. Basic Structure of Accounting
2. Recording Transactions
3. The Accounting Cycle
4. Completion of the Accounting Cycle
5. Financial Statements
6. Accounting for Payroll
7. Notes and Interest
8. Bad Debts
9. Accounting for Inventory

OBJECTIVES/LEARNING OUTCOMES:

At the completion of this course, the student should be able to:

1. Analyze and record general journal entries using the Double-Entry system of accounting.
2. Post from the journal to the ledger and compute individual account balances.
3. Analyze individual ledger accounts to prepare trial balances and worksheet.
4. Journalize the adjusting, closing, reversing entries and post to the proper accounts.
5. Summarize the accounting data in report form through the income statement, capital or retained earnings statement, and balance sheet.
6. Journalize in special journals and post to both general and subsidiary ledgers.
7. Compute due dates and interest for notes receivable and notes payable and journalize transactions involving notes payable and receivable.
8. Account for bad debts using the direct write off method and the allowance method including both the balance sheet and income statement approaches.
9. Utilize inventory valuation methods including LIFO and FIFO under both the periodic and perpetual systems.

INSTRUCTIONAL METHODS TO COMPLETE OBJECTIVES/LEARNING OUTCOMES:

Weekly Discussions:

Discussion assignments are the equivalent to class time within on ground classrooms. The weekly discussions will be taken from the Focus on Ethics article at the end of each chapter and you will be provided with two questions to respond from.

Students must make an initial posting by Wednesday of the week and at least two responses to other students posting by Saturday of the week (hence, at least three posts a week). Students can provide multiple responses to the same question after students' initial response, but it is usually better to engage in discussion of more than one question, where possible. The length of students' initial posting and students' responses should aim to be 150 words and 75 words respectively.

Guide for Discussion Posts:

- * Discussions are a part of the week's work and a portion of the final grade.
- * Four thoughtful postings are better than eight average ones.
- * Hint: It is best if students post the initial responses before reading the postings of others.

Lessons:

The lessons are required and within each lesson is a true/false quiz that is also required. The lessons are to be used in conjunction with reading the chapters. I would advise to read the chapter before attempting to read the lesson and take the quiz.

Weekly Assignments:

The weekly assignments will consist of problems selected by the professor from the end of the chapters from the Exercises and/or Problems. The assignments are due by Sunday of the week no later than 11:55pm.

The assignments need to be saved and uploaded either MS 2003 (.doc) or MS 2007 (.docx) formats. If you do not have access to either of these formats please e-mail me and I can explain another way to save the file.

Once the week closes, the professor will upload the solutions for the selected questions. If there are any questions, please e-mail the professor.

EVALUATIVE METHODS TO APPRAISE OBJECTIVES/LEARNING OUTCOMES:

Tests:

This class consists of 4 tests. Even though the exams are not cumulative, some of the material will build on previous material. Each test will consist of 50 multiple-choice questions and each question will be worth 2 points.

The tests are limited to one entry and will have 5-hour time frame for each test. The tests are not designed to take the entire 5 hours, but please make sure you will have a 5-hour window of

uninterrupted time to work on the tests as you will be unable to reenter the test.

Due to grades needing to be turned in, Test #4 will open at 5pm EST Friday and will close 11:55pm EST the following Friday.

GRADE STRUCTURE: The student will be evaluated in this course on the following criteria:

Course Element	Percentage
Lessons	10%
Weekly Discussions	15%
Weekly Assignments	35%
Tests	40%
<hr/> TOTAL	<hr/> 100%

GRADING SCALE:

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