



## Walters State Community College Course Syllabus

### Course Information

**Course Number and Name:** ACCT 1010 Principles of Accounting I

**Section ID:** 80326.202380

**Semester and Year:** Fall 2023

**Credit Hours:** 3

**Start Date:** August 21, 2023

**End Date:** December 08, 2023

**Course Format:** CON - Conventional Methodology

**Catalog Course Description:** This course is an introduction to accounting principles, practices, and techniques with emphasis on the preparation and reporting of financial statements. **As needed.**

**Meeting Details:** TR; 09:35AM - 11:00AM; TECH 284

**Course Drop Deadline:** October 27, 2023

### Instructor Information

**Name:** Carrie Davis

**Office Location:** TECH 230

**Office Hours:** See "Professor's Schedule" in eLearn

**Office Phone:** 423-585-6979

**Email:** Carrie.Davis@ws.edu

**Supervisor Name:** Tera Howerton

**Supervisor Phone:** 423-585-6961

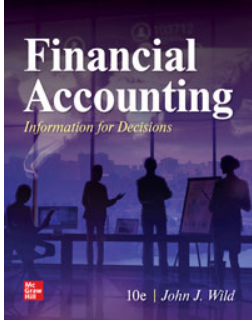
**Secretary Name:** Kathy McFarling/Tammy Jones

**Secretary Phone:** 423-585-6972/423-585-2644

### Required Textbook(s) and Materials

**Financial Accounting: Information for Decisions (ebook with McGraw Hill Connect)**

**Authors:** John Wild



**Publisher:** McGraw-Hill

**Edition:** 10

**Additional Information**

This course is participating in the Digital Engagement Initiative (DEI), which automatically attaches a digital textbook (ebook) to your class. The cost of the digital textbook is included in your tuition and fees automatically through your Walters State account. The digital textbook for this course includes access to McGraw-Hill Connect, where you will complete your assignments for this course. More information will be provided during the first class meeting.

## Supplemental or Optional Materials

A loose-leaf copy of the textbook is optional and available in the Walters State bookstore.

## Student Learning Outcomes/Objectives

- Develop an understanding of the nature of financial accounting and the assumptions and measurement techniques involved in developing and communication of financial accounting information.
- Develop the ability to analyze and record basic business transactions utilizing double-entry accounting procedures.

## Instructional Approach and Methods

This course will be taught in a conventional format, which includes on-ground, synchronous instruction. Students will be exposed to lecture, discussion, and content problem solving during class meetings.

## Assessment, Evaluation and Testing Procedures

All graded components of the course are completed through the McGraw-Hill Connect web-based assignment and assessment platform.

| Assignment / Assessment Type   | Grading Weight          |
|--|-------------------------|
| Concept overview video assignments (25 points each x 12 chapters)    | 300 points (10%)        |
| Smartbook reading assignments (40 points each x 12 chapters)         | 480 points (16%)        |
| Homework assignments (65 points each x 12 chapters)                  | 780 points (26%)        |
| Chapter exams, proctored by Proctorio (85 points each x 12 chapters) | 1020 points (34%)       |
| Comprehensive final examination, proctored by Proctorio              | <u>420 points (14%)</u> |
| Total  | 3000 points (100%)      |

**Scores for Chapter Exams** will be available in McGraw-Hill Connect the Friday following the assignment due date at 12:01a.m.

**The Final Examination is mandatory.** You must take the final examination to pass the class. Exceptions to this policy requires instructor approval in advance.

**Chapter Exams and the Final Examination will be proctored by Proctorio** and require an internet connection, webcam and microphone. Proctorio runs as an extension in your Chrome browser while taking proctored assignments. Virtual machines and proxy connections will not work. More information about Proctorio will be provided in eLearn. Also, see Minimum Technology Requirements section below for information on obtaining the necessary equipment should you need it.

**Students must earn no less than 50% of the credit available on exams in order to pass the class. Failure to complete exams may cause you to fail the class.**

**Failure to complete the weekly assignments** will have considerable negative impact on your overall course grade.

All assignments must be completed by their due dates. See the **Late Submission Policy** below for more information on assignments completed after their due dates.

## Grading Scale

|   |               |
|---|---------------|
| A | 2700 + points |
|   |               |

|   |                       |
|---|-----------------------|
| B | 2400-2699 points      |
| C | 2100-2399 points      |
| D | 1800-2099 points      |
| F | less than 1800 points |

## Assignments

Every assignment has a due date. Students are expected to submit assignments on or before the assigned due date. Each assignment (other than Smartbook) must be submitted by clicking the "Submit" button within the assignment in McGraw-Hill Connect. If you do not click the "Submit" button, the assignment will NOT be submitted to the instructor. See the Assignment Schedule below for assignment due dates.

The Smartbook software does not have a "Submit" button and will automatically submit your Smartbook assignment upon completion.

Below are the planned Assignment and Lecture Schedules. A printer-friendly copy will be provided in eLearn Content.

All Due Date Times are at 11:59pm of the date indicated unless otherwise stated.

### Assignment Schedule (see Lecture schedule below)

| <b>Chapter</b>   | <b>Concept Overview Videos / Questions</b> | <b>Smartbook Reading / Questions</b> | <b>Homework Problems / Exercises</b> | <b>Chapter Examinations</b> |
|--|--|--------------------------------------|--------------------------------------|-----------------------------|
| <b>1</b> -Introducing Financial Statements                   | Wednesday 8/30                             | Friday 9/1                           | Sunday 9/3                           | Sunday 9/3                  |
| <b>2</b> -Financial Statements and the Accounting System     | Wednesday 9/13                             | Friday 9/15                          | Sunday 9/17                          | Sunday 9/17                 |
| <b>3</b> -Adjusting Accounts for Financial Statements        | Wednesday 9/27                             | Friday 9/29                          | Sunday 10/1                          | Sunday 10/1                 |
| <b>4</b> -Reporting and Analyzing Merchandising Transactions | Wednesday 10/4                             | Friday 10/6                          | Sunday 10/8                          | Sunday 10/8                 |

| <b>Chapter</b>  | <b>Concept Overview Videos / Questions</b> | <b>Smartbook Reading / Questions</b> | <b>Homework Problems / Exercises</b> | <b>Chapter Examinations</b>      |
|---|--|--------------------------------------|--------------------------------------|----------------------------------|
| <b>6</b> -Reporting and Analyzing Cash, Fraud and Internal Controls | Wednesday 10/11                            | Friday 10/13                         | Sunday 10/15                         | Sunday 10/15                     |
| 5 - Reporting and Analyzing Inventory                               | Wednesday 10/18                            | Friday 10/20                         | Sunday 10/22                         | Sunday 10/22                     |
| <b>7</b> -Reporting and Analyzing Receivables                       | Wednesday 10/25                            | Friday 10/27                         | Sunday 10/29                         | Sunday 10/29                     |
| <b>8</b> -Reporting and Analyzing Long-Term Assets                  | Wednesday 11/1                             | Friday 11/3                          | Sunday 11/5                          | Sunday 11/5                      |
| <b>9</b> -Reporting and Analyzing Current Liabilities               | Wednesday 11/8                             | Friday 11/10                         | Sunday 11/12                         | Sunday 11/12                     |
| <b>10</b> -Reporting and Analyzing Long-Term Liabilities            | Wednesday 11/15                            | Friday 11/17                         | Sunday 11/19                         | Sunday 11/19                     |
| <b>12</b> -Reporting and Analyzing Cash Flows                       | Tuesday 11/21                              | Monday 11/27                         | Monday 11/27                         | Monday 11/27                     |
| <b>11</b> -Reporting and Analyzing Equity                           | Wednesday 11/29                            | Friday 12/1                          | Sunday 12/3                          | Sunday 12/3                      |
| Final Examination   |  |                                      |                                      | Thursday 12/7<br>10:15am-12:15pm |

## Lecture Schedule

T = Tuesday, R = Thursday

| <b>Chapter</b> | <b>Lecture 1</b> | <b>Lecture 2</b> | <b>Lecture 3</b> | <b>Lecture 4</b> |
|----------------|------------------|------------------|------------------|------------------|
| Orientation    | T 8/22           |                  |                  |                  |

| Chapter  | Lecture 1 | Lecture 2 | Lecture 3 | Lecture 4 |
|--|-----------|-----------|-----------|-----------|
| <b>1</b> -Introducing Financial Statements                         | R 8/24    | T 8/29    | R 8/31    |           |
| <b>2</b> -Financial Statements and the Accounting System           | T 9/5     | R 9/7     | T 9/12    |           |
| <b>3</b> -Adjusting Accounts for Financial Statements              | R 9/14    | T 9/19    | R 9/21    | T 9/26    |
| <b>4</b> -Reporting and Analyzing Merchandising Transactions       | R 9/28    | T 10/3    |           |           |
| <b>6</b> -Reporting and Analyzing Cash, Fraud and Internal Control | R 10/5    |           |           |           |
| <b>5</b> -Reporting and Analyzing Inventory                        | R 10/12   | T 10/17   |           |           |
| <b>7</b> -Reporting and Analyzing Receivables                      | R 10/19   | T 10/24   |           |           |
| <b>8</b> -Reporting and Analyzing Long-Term Assets                 | T 10/31   | R 11/2    |           |           |
| <b>9</b> -Reporting and Analyzing Current Liabilities              | T 11/7    | R 11/9    |           |           |
| <b>10</b> -Reporting and Analyzing Long-Term Liabilities           | T 11/14   | R 11/16   |           |           |
| <b>12</b> -Reporting and Analyzing Cash Flows                      | T 11/21   |           |           |           |
| <b>11</b> -Reporting and Analyzing Equity                          | T 11/28   | R 11/30   |           |           |

## Late Submission Policy

Assignments submitted after the due date will receive a 10% per day reduction in the overall score. For example, you complete an assignment with 80% accuracy and submit it one day late, your grade will be 72% (10% penalty = 8 percentage points). If you submit the assignment two days late, your grade will be 64% (20% penalty = 16 percentage points). McGraw-Hill Connect automatically calculates this penalty and reports your assignment grade accordingly, except for Smartbooks assignments, for which the late penalty is manually calculated.

Excessive late assignment submittals will have a significant negative effect on your overall course grade.

**No late submissions will be accepted for any assignment after December 3, 2023.**

Exceptions to this policy will only be made in the event of extreme extenuating circumstances. Extreme extenuating circumstances will be determined at the discretion of the instructor.

## Class Participation

Class attendance and participation are necessary for students to master course competencies.

## Online/Web-Enhanced Course Supplementary Information

### Virtual Office Hours

The instructor may be contacted as follows:

1. Via eLearn or by **email** at any time and the instructor will generally respond within 24 hours.
2. By **phone** at (423) 585-6979; leave a message with your name, phone number and a good time to call back.
3. **Microsoft Teams Chat** at any time and the instructor will generally respond within 24 hours.
4. **Microsoft Teams virtual appointment.** Schedule an appointment [here \(opens in new window\)](#). If you cannot find a time that works with your schedule, email me and I will do my best to accommodate your scheduling needs.

### Technical Support

1. WSCC IET Helpdesk: Email [helpdesk@ws.edu](mailto:helpdesk@ws.edu)
2. McGraw-Hill Connect Tech Support: <https://mhedu.force.com/CXG/s/ContactUs> (opens in new window).

### Web Addresses

All necessary web addresses will be provided in class or via eLearn.

**Guideline for Communication: Email, Discussion Posts, Chat**

When emailing the instructor, students should observe the following guidelines:

- Give your message a subject that includes your class and section (for example, ACCT 1010, TR 9:35am).
- Write your message in proper letter form with a greeting and signature that includes both your first and last name.
- Be detailed in your request. For example, if you need help with an assignment, specifically state which chapter, which assignment and which question you need assistance with. Also, specifically state what you do not understand. "Help" or "I don't know how to do this" is not specific enough.
- Send screenshots. I can best help you with a homework problem if you will send a screenshot of the problem and a screenshot of the "Check Your Work" screen.
- Please give me 24 hours to respond before you re-send an email with the same request.

## Additional Course Requirements/Details/Information

**Minimum Technology Requirements:** Each student will need a computer with webcam, microphone and internet access for this course. If you need a computer, you may be able to check a laptop out from the Library. You can visit the Library's Equipment Checkout page here: <https://library.ws.edu/c.php?g=181040&p=1191972> or call the Library at 423-585-6903. If you do not have internet access, you can utilize Walters State's WiFi in the library, computer labs, common areas and even from your car in designated parking areas. You can view maps of the designated parking areas here: <https://www.ws.edu/coronavirus/resources/#wifi-access> ([opens in new window](#)).

**Course-related eLearn Tools:** This course requires the use of the following tools in eLearn: News, Content, and Email. You can view tutorial videos for eLearn here: [eLearn for Students](#) ([opens in new window](#)).

**Other Course-related Technologies:** Students in this course will also use McGraw-Hill Connect, Microsoft Teams and Microsoft PowerPoint. Instructions, as necessary for this course, will be provided on each of these technologies in eLearn and/or in-class.

## Academic Honesty

Faculty expect all students to refrain from acts of academic misconduct including but not limited to:

1. Plagiarism - refers to using another person's ideas or writing without giving proper credit to the original source. Indulging in this type of conduct will subject the student to disciplinary sanctions, which may be imposed through the regular institutional procedures of Walters State



Community College as outlined in the Student Handbook. Plagiarism will result in a grade of "0" for the paper/exam/presentation. Student Conduct and Disciplinary Sanctions contained in the college Catalog/Student Handbook apply (see policy 04:18:02 Disciplinary Sanctions).

Plagiarism includes, but is not limited to the following:

- a. Using cut/paste tool from original document with no references given.
  - b. Copying another student's work and submitting it as one's own.
  - c. Forging or otherwise altering signatures.
  - d. Giving or falsifying academic documents or materials.
2. Cheating - construed as attempting to deceive or mislead which includes, but is not limited to the following:
  - a. Utilizing old tests, projects, notes or written papers.
  - b. Providing unauthorized information to a fellow student about exam content.
  - c. Receiving unauthorized aid from any source with quizzes, examinations, or other assignments.
  - d. Seeking information in an unacceptable manner during/preceding an exam or other assigned work (cheat sheet, verbal exchange, looking at another person's paper or electronic device, utilizing headphones, using textbook when the test/quiz is not an open book test/quiz, using textbook test bank etc.).
  - e. Consulting with a classmate or others when taking a computerized test.
  - f. Disregarding other specific policies and procedures outlined for a particular class.
  - g. Utilizing unapproved technology/electronic equipment during testing (i.e.: mobile devices such as cell phones, smart devices, or tablets, etc.).
  - h. Using the same Internet Protocol network address (IP address) as another student for testing without approval from the course faculty.
3. The use of any generative artificial intelligence (AI) tool, such as OpenAI's ChatGPT, Google's Bard, or any other pre-trained language model (commonly referred to as "chatbot"), must be cited for any assignment where it has been used and may not be used unless specifically allowed by your instructor. Please see your instructor or the course policies within the syllabus if you have questions.

## Student Resources

### TUTORING SERVICES

Students in need of tutoring assistance are encouraged to contact the Office of Student Tutoring located as follows:

- Morristown Campus - Student Services Building Room L107 - (423) 585-6920
- Niswonger Campus - GRNV 226 - (423) 798-7982
- Sevierville Campus - MMH Room 210 - (865) 286-2787
- Claiborne Campus - Room 123A - (423) 851-4761

Specific tutoring assistance in mathematics and writing is available in-person and online as follows:

- Morristown Campus - English Learning Lab - HUM 120 - (423) 585-6970

[Walters State English Learning Lab \(opens in new window\).](https://www.waltersstate.edu/academics/humanities/writing-lab)  
[ws.edu/academics/humanities/writing-lab](https://www.waltersstate.edu/academics/humanities/writing-lab)

- Morristown Campus - Mathematics Lab - MBSS 222 - (423) 585-6872

[Walters State Mathematics Learning Lab \(opens in new window\).](https://www.waltersstate.edu/academics/mathematics/learning-lab)  
[ws.edu/academics/mathematics/learning-lab](https://www.waltersstate.edu/academics/mathematics/learning-lab)

## **TECHNOLOGY SUPPORT**

Students who need assistance with computing and technology issues should contact the IET Helpdesk by phone at Morristown: (423) 318-2742; Niswonger: (423) 798-8186; or Sevierville: (865) 286-2789 or on-line access.

[Walters State Helpdesk \(opens in new window\).](https://www.waltersstate.edu/helpdesk)  
[helpdesk.ws.edu](https://www.waltersstate.edu/helpdesk)

## **STUDENTS WITH DISABILITIES SUPPORT SERVICES**

Students with disabilities must register with Student Support Services each semester in the Student Services Building, Room U134 (phone (423) 585-6892) if they need any special facilities, services, or consideration.

[Walters State Student Support Services \(opens in new window\).](https://www.waltersstate.edu/student-services/disability/)  
[ws.edu/student-services/disability/](https://www.waltersstate.edu/student-services/disability/)

## **SUICIDE PREVENTION STATEMENT**

Walters State is committed to and cares about all students. Support services are available for any person at Walters State who is experiencing feelings of being overwhelmed, hopelessness, depression, thinking about dying by suicide, or is otherwise in need of assistance. For immediate help, contact the National Suicide Prevention Lifeline by calling or texting 9-8-8 or the Trevor Lifeline at 1-866-488-7386. Veterans may also contact the Veterans Crisis Line at 1-800-273-8255 (press 1) or Text 838255.

Walters State has a relationship in place with the following community agencies to provide services (may include crisis referral services, prevention screenings, etc.):

- Cherokee Health Systems 423-586-5032
- Frontier Health 423-467-3600

## College Policies

### **STUDENTS HANDBOOK AS OFFICIAL GOVERNING DOCUMENT**

This class is governed by the policies and procedures stated in the current Walters State Community College Student Handbook. All students attending Walters State Community College, regardless of the time, location, or format of the class, must abide by the rules and regulations outlined in the current Walters State Catalog/Student Handbook and the current Walters State Timetable of Classes.

[Walters State Catalog \(opens in new window\)](https://catalog.ws.edu/)  
[catalog.ws.edu/](https://catalog.ws.edu/)

[Walters State Timetable of Classes \(opens in new window\)](https://ws.edu/admissions/registration/)  
[ws.edu/admissions/registration/](https://ws.edu/admissions/registration/)

### **PURPOSE, LIMITATIONS AND MODIFICATION OF SYLLABUS**

This syllabus sets forth the expectations for the course content, work, and grading as well as expectations for student performance and conduct. The syllabus does not constitute a contract between the student and the instructor or the College. The information contained here is subject to change at any time. The instructor reserves the right to modify this syllabus at any time with written notification to the students. Though changes are possible, it is expected that the course will be conducted as described in this syllabus for the semester/year specified in the Course Information section of the syllabus. This syllabus is only valid for the semester/year specified and course requirements are not guaranteed for future semesters.

### **COURSE GROUND RULES**

- Students must attend the first day of on-ground class or contact the instructor prior to the first class. Failure to do this may result in being dropped from the class. Excessive absences may substantially lower the course grade.
- Regular class attendance is a student's obligation for any course regardless of format. (See the Walters State Catalog/Student Handbook). If a student misses class, it is his or her responsibility to contact the instructor regarding missed assignments and/or activities and to be prepared for the next class assignment.

- Students enrolled in web courses must follow the course attendance policy defined for online attendance during the first week of class and throughout the term. Failure to do this may result in being dropped from the class during week one OR may result in the accrual of absences which may negatively impact the student's grade in the course.
- Students who have not paid fees on time and/or are not correctly registered for this class and whose names do not appear on official class rolls generated by the Walters State student information system (MyWS) will not be allowed to remain in class or receive credit for this course.
- Electronic devices must not disrupt the instructional process or college-sponsored academic activity. Use of electronic devices is prohibited unless use of the device is relevant to the activity and use is sanctioned by the faculty member in charge. Electronic devices that are not relevant to the activity or sanctioned by the faculty member in charge should be set so that they will not produce an audible sound during classroom instruction or other college-sponsored academic activity.

## **FINANCIAL AID**

Students receiving any type of financial aid or scholarship should contact the Financial Aid Office before making any changes to their schedule. Schedule changes without prior approval may result in loss of award for the current term and future terms.

All forms of student Financial Aid may be jeopardized or lost due to the lack of Satisfactory Academic Progress in one or multiple courses. Lack of Satisfactory Academic Progress may negatively impact a student's degree/certificate completion pace and further jeopardize Financial Aid eligibility.

## **CANCELLATION OF CLASSES AND ACADEMIC CONTINUITY**

For information related to the cancellation of classes due to inclement weather or other events, please check the Senators Emergency Text system or the college's Web site at:

[Walters State Homepage \(opens in new window\)](#)

[ws.edu/home/](http://ws.edu/home/)

[Walters State Facebook page \(opens in new window\)](#)

<https://www.facebook.com/WaltersState/>

[Walters State Twitter page \(opens in new window\)](#)

<https://twitter.com/waltersstate>

or call the college's student information line, 1-800-225-4770, option 1; the Sevier County Campus, (865) 774-5800, option 7; the Niswonger Campus (423) 798-7940, option 7; or the Claiborne County

Campus, 423-636-6200, option 7. Also, please monitor local TV and radio stations for further announcements.

When an event or disaster interrupts the scheduled operations of the college and the ability to proceed with the academic course activities as planned, the college and your instructor may alter the course plan outlined in the syllabus. Should an event occur, students should refer to their course e-Learn pages and/or class materials previously delivered to receive guidance from their instructor. Students should continue to monitor the official college channels of communication listed in the above paragraph. If you would like to sign up for the Senators Emergency Text system, please go to the following Web site:

[Senator Emergency Text System \(opens in new window\).](https://ws.edu/set/)  
[ws.edu/set/](https://ws.edu/set/)

Dual Enrollment students attending on a high school campus should refer to the high school inclement weather cancellations.

## **LEARNING MANAGEMENT SYSTEM**

Brightspace (commonly known as eLearn or D2L) is the college's Learning Management System (LMS).

Brightspace is committed to accessibility by "deliver[ing] a learning experience that meets the needs of all people, regardless of age or ability." [Brightspace Accessibility Standard \(opens in new window\)](#).

Brightspace is also committed to guarding student data and privacy. [Brightspace Privacy Policy \(opens in new window\)](#).