



Walters State Community College Course Syllabus

Course Information

Course Number and Name: ACCT 2412 Accounting Practice I

Section ID: 80325.202380

Semester and Year: Fall 2023

Credit Hours: 4

Start Date: August 21, 2023

End Date: December 08, 2023

Course Format: CON - Conventional Methodology

Catalog Course Description: This course develops accounting skills in a practice environment with emphasis on Client Accounting Services. Prerequisite Courses: ACCT 1020 with a grade of C or better and MATH 1630 and BUSN 1360, or permission of the instructor. **(F)**.

Meeting Details: W; 01:30PM - 05:25PM; 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 Content for this course.

Office Phone: 423-585-6979

Email: Carrie.Davis@ws.edu

Supervisor Name: Tera Howerton

Supervisor Phone: 423-585-6961

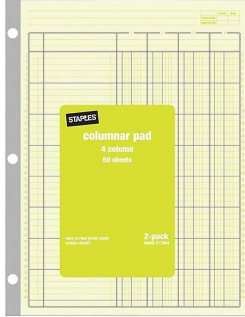
Secretary Name: Kathy McFarling/Tammy Jones

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

Required Textbook(s) and Materials

Columnar Paper (4-column)

Additional Information



[You can purchase online from Staples here](#) or you are welcome purchase from another vendor. Just be sure to acquire 4-column paper only. Paper with more or less than 4 columns is not acceptable.

Supplemental or Optional Materials



Accountants use 10-key calculators to be more efficient at their jobs. I highly recommend that you purchase a 10-key calculator and learn to use it. I will offer a learning session before one of our regular class meetings to teach you how to use it and provide a handout to allow you to practice. If you choose to learn the 10-key calculator and regularly bring it to use in class, I will give you extra credit equating to 2 full percentage points on your final grade. I recommend that you purchase the following 10-key calculator: [Sharp EL-2196BL \(opens in new window\)](#)

Student Learning Outcomes/Objectives

- Develop skills utilizing bookkeeping systems in electronic and non-electronic formats.
- Develop skills with accounting cycle techniques including transaction analysis, accruals, deferrals, error isolation and correction, financial statement preparation, closing procedures and reversing procedures.
- Develop skills in analyzing source documents and applying generally accepted accounting principles, including revenue realization, expense realization (matching), interest computation,

notes payable and receivable, merchandise accounting, depreciation, asset acquisition and disposition, and cash and cash controls.

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 in a laboratory setting.

Assessment, Evaluation and Testing Procedures

Assignment/Assessment Type	Grading Weight
Exam I	20%
Exam II	35%
Exam III	35%
Accounting practice set (project)	10%

Note: All of the above Assignments/Assessments must be completed or the student cannot receive a passing grade regardless of his/her final average in the course.

Grading Scale

A	93% or higher of Grading Weight
B	83-92% of Grading Weight
C	70%-82% of Grading Weight
F	Below 70% of Grading Weight

Assignments

Problems and Exercises: Students will complete various accounting exercises and problems in-class and outside of class to develop skills utilizing bookkeeping systems, accounting cycle techniques, and applying accounting principles.

Accounting Practice Set: Students will analyze source documents and apply generally accepted accounting principles and accounting cycle techniques via a manual general ledger bookkeeping system to process accounting data and produce financial statements for a simulated company.

Class Participation

Students are expected to attend class, participate in class discussions and complete in-class assignments, projects and group work.

If we have inclement weather, the instructor has to quarantine, or we cannot meet in-person for any other reason, we will hold our class meetings virtually in Microsoft Teams.

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

WSCC IET Helpdesk: Email helpdesk@ws.edu

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 1020, TR 10:10am).

- 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 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://ws.libcal.com/reserve/equipment> (opens in new window) 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 Microsoft Teams, Word and Excel. 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 \(opens in new window\).](#)
ws.edu/academics/humanities/writing-lab

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

[Walters State Mathematics Learning Lab \(opens in new window\).](#)
ws.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 \(opens in new window\).](#)
helpdesk.ws.edu

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 \(opens in new window\).](#)
ws.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/

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

[Walters State Facebook page \(opens in new window\)](https://www.facebook.com/WaltersState/)
<https://www.facebook.com/WaltersState/>

[Walters State Twitter page \(opens in new window\)](https://twitter.com/waltersstate)
<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 \(opens in new window\).](#)
[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 \(opens in new window\).](#)