
ACC 1010 - Corporate Accounting Principles

Spring Semester 2022 Syllabus, Section 900, CRN 30003

Instructor Information

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Mission Statement

Rhodes State College changes lives, builds futures and improves communities through life-long learning.

Institutional Learning Outcomes

Institutional Learning Outcomes

1. Civic, Professional, and Ethical Responsibility (CPER)
2. Cultural and Diversity Awareness (CDA)
3. Critical Thinking (CT)
4. Effective Communication (EC)
5. Quantitative and Scientific Reasoning (QSR)
6. Technological Proficiency(TP)

Student Learning Outcomes

1. Construct basic corporate financial statements.
2. Analyze business transactions as they apply to the accounting cycle for a corporation.
3. Apply accounting terminology and processes to business situations.

Course Description

Credit Hours: 4.00

Lecture Hours: 4.00

Total Contact Hours: 4.00

Introduces students to fundamental accounting principles for corporations. Students will learn to analyze business transactions and understand their impact on the accounting equation. Topics include the accounting cycle, from recording source documents to closing the books, and accounting for assets such as cash, receivables, inventories, and plant and intangible assets. The course also covers both short-term and long-term liabilities, including bonds, as well as corporate structure, focusing on the nature, types, and issuance of stock transactions.

Offered: Summer, Fall, Spring

Transfer: TAG.

Course Fees

Base Fees (other charges may apply)

Meeting Dates and Times

Online

Monday evening Zoom Meetings with occur from 7 pm to 9 pm. (Attendance at these meeting is optional.)

Course Delivery

Course Delivery: Online

Textbooks

Group	Title	Author	ISBN
	Financial Accounting- Information for Decision Makers		9781265503598

Schedule of Topics and Assignments

Week of	Additional Information:	Due:
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Laboratories, Clinicals, Field Work, Special Requirements

[Enter additional information here.]

Testing and Evaluation

[Explain how course grade is calculated]

Attendance

Regular attendance is important to understand course content and perform required competencies. Absences, late arrivals, and early departures will negatively impact your grade and may result in a grade of "E" which may harm your Financial Aid eligibility. Please ensure that you understand the attendance policy for each course and follow the instructor's guidelines for communicating about unavoidable absences and making up course work, if permissible.

Late Assignments, Quiz, and Exam Make-Up Information

Makeup Policy:

Faculty to add text.

Incomplete and Withdrawal

Incomplete:

The grade of incomplete ("I") in a course is a temporary grade, reflecting that while your work in the course is qualitatively satisfactory, but for some extenuating circumstances, a small fraction cannot be completed by the scheduled end date. Before an "I" can be awarded, there must be a plan in place, verified by signatures or emails by both you and your instructor, outlining exactly what work must be accomplished and a schedule for doing so. The student must complete and submit the coursework no later than the sixth Friday following the start of the semester or term subsequent to the one in which the "I" was received. Failure to adhere to this plan will result in calculating the course grade with 0s for all remaining assignments. Until the "I" is resolved, the credit hours will not be counted or considered for any purpose. Your financial aid and academic standing may be negatively impacted. For more information see the College Catalog "Grading System" and "Registration."

In short, taking an incomplete should be avoided. However, if it becomes impossible for you to complete a course, please contact your instructor and Financial Aid advisor immediately.

Withdrawal:

You are responsible to officially drop/withdrawal from a course when you decide to no longer attend class. Without an official drop/withdrawal from the Office of Advising and Counseling, the institution has the right to identify a date of drop/withdraw. This may result in receiving an "E" in all classes and being required to pay all assessed fees and tuition, even though you have actually left the College. Any/all of these may have a negative impact upon future Financial Aid eligibility. Please contact your Academic and Financial Aid Advisors for assistance.

Assignments, Exams and Quizzes

Participation

Pop Quiz

10

Exam

Final Exam

250

Course Bibliography and/or Additional References

(Optional)

[References]

Additional Instructor/Section Information

(Optional)

[Additional Instructor or Section Information]

Diversity Statement

RSC values the pluralistic nature of our society reflected in diversities of race, ethnicity, national origin, religion, economic status, gender, gender identity and expression, age, sexual orientation, veteran status, or abilities. The College recognizes the strengths and challenges that come with social variety and thus promotes diversity in its vision and practices for equity and inclusion.

Faith-Based Absences

Rhodes State College is committed to students' freedom to practice their sincerely held religious beliefs. The College has adopted the Faith-Based Absences Policy, No. 4.05, which complies with the Testing Your Faith Act, Ohio Revised Code 3345.026. Students are given up to three days of absences per term for activities or holidays conducted under the auspices of a religious denomination, church, or other religious or spiritual organization. The religious belief or practice must severely affect your ability to take an exam or complete an academic requirement on the due date. To receive alternative accommodations, students must submit their written request, including requested dates for alternative accommodations, within 14 calendar days of the first day of class using the Faith-Based Absence Module in Canvas. **Alternative accommodations are not retroactive, and no academic penalty will be imposed for an absence under this policy.** These requests for alternative accommodations will be kept confidential. For further questions or information about this Policy, please contact Dean, Student Affairs at StudentAffairs@RhodesState.edu.

Student Code of Conduct

Academic Integrity:

Attempting to deceive, defraud, or use dishonesty for one's own gain will not be tolerated. Dishonesty in any form may result in a grade of "zero" for the activity, whether in providing or utilizing materials inappropriately. Additionally, individual programs may impose greater sanctions. This includes – but is not limited to – plagiarism, attempting to pass off someone else's work as one's own; submitting substantially the same work, using materials created for one course in another without the instructor's knowledge and permission; securing/providing answers to a test apart from the instructor's directions, etc. Students are encouraged to review the Student Code of Conduct Policy and Procedure located in "Chapter 4: Student" on the college website (<https://www.rhodesstate.edu/human-resources/policies-and-procedures.html>).

Student Support:

Resources	Location	Phone
Accommodative Services	TL 132	419-995-8476
Advising		419-995-8400
Campus Security	TL 150	419-995-8499
Career Development	JJC 179J	419-995-8312

Computer Help Desk	KH 102	419-995-8069
Financial Aid	PS 148	419-995-8802
Library	CK 150	419-995-8401
Testing Center	TL 132	419-995-8476
Tutoring	SCI 240	419-995-8039

ADA Reasonable Accommodations:

Accommodative Services supports eligible students with documented disabilities who are enrolled for credit. Students needing accommodations at Rhodes State should contact Accommodative Services in person in the Technical Education Laboratory building, Room 132 (TL 132), via email at TestCenter@RhodesState.edu, or via telephone at 419-995-8476. Students must meet with Accommodative Services, receive an Accommodations Letter, and present the letter to the instructor **before accommodations take effect. Accommodations are not retroactive.**

Comprehensive Early Alert Program (CEAP):

Rhodes State employs a Comprehensive Early Alert Program (CEAP) to identify and provide just-in-time support for students who are having academic difficulties. It is a process by which your instructor will "alert" you and an advisor or success coach when you are absent, frequently late or leaving early, have missed assignments, or earned low test scores. CEAP enhances existing services, such as advising, coaching, and tutoring, which increase student success. Please contact your instructor, advisor, or success coach to learn about what assistance might be available.

Campus Communication

E-mail:

You are responsible for checking your College email frequently for college and course-related communications. RSC recommends checking email daily in recognition that certain communications may be time-sensitive. Please use proper etiquette when submitting emails to College personnel: a positive tone, correct spelling and grammar, and verify the intended recipient's title and address before sending the email. These details will expedite communication.

College Closures:

Rhodes State College uses "Buckeye Alert" to help keep the College community informed of closing/cancellations, emergency and critical information on campus. This emergency notification system delivers messages via voice, email, and/or text.

- At the beginning of each Fall, Spring, and Summer session, students will automatically be entered into the system. Students will receive an email to their College email address and a voice message to the primary phone number on file unless indicated confidential.
- A student, who is "confidential," must text "AlertRSC" to 67283 to opt in.
- Initially, you will receive an email from "no-reply@getrave.com." Ensure you click on the link to confirm your email address

The local TV and radio stations also post information about College closures. When referring to a media outlet, please remember to look specifically for RSC as other institutions may follow different protocols for weather cancellations.

Weather Delays and Cancellations:

In the event that weather forces a delay to the start of the academic day, the College will announce when classes will begin. Classes starting and ending prior to the announced start time are canceled. If the class starts before the announced start time but still has more than 30 minutes of class remaining after the start time, that class will begin at the announced specific time and end at its normal time. This same 30-minute rule will be used in the event of an early closure of the College. If a class is scheduled to begin more than 30 minutes prior to the announced closure time, the class will begin at its normal time and end at the time of closure.

Because travel to clinical/practicum experiences may begin at an early hour, program leadership may delay the start to enable the College to assess weather conditions and allow for the College's communication process to occur. Always, please exercise your best judgment in determining whether to attend classes or activities sanctioned by RSC. Remember that you are accountable for any material missed during an absence without an official delay or announced cancellation.

Emergency Procedures:

Students are responsible for following appropriate campus emergency procedures. Students are encouraged to review the Building Emergency Action Plan on the college website: (<http://www.rhodesstate.edu/About%20Rhodes/College%20Offices%20and%20Departments/Security-Safety/Emergency%20Information.aspx>)