

**Hagerstown Community College**  
**OFFICIAL MASTER SYLLABUS DOCUMENT**

**COURSE: ACC 101 - Principles of Accounting 1 - 3 credits**

**INSTRUCTOR:**

**SEMESTER/YEAR: Spring 2017**

**CONTACT INFORMATION:**

**COURSE DESCRIPTION:** This course presents accounting principles and their applications to various businesses. Topics include analysis and recording of transactions through the preparation of financial statements. Total of 45 hours of lecture. Prerequisite: MAT 098.

**TEXTBOOK:**

*Horngren's Accounting 11 e* by Charles T. Horngren, Tracie Miller-Nobles, Brenda Mattison, and Ella Mae Matsumura will be the primary text used in this course and **is required**.

*MyAccountingLab* Online Course Materials **are required** for this course. A student access kit is included in all books purchased from the HCC Campus Store.

Access to MyAccountingLab can be purchased separately, and includes an electronic version of the textbook. It is perfectly acceptable to use the e-book.

**STUDENT LEARNING OUTCOMES:**

1. Prepare financial statements and evaluate the performance of a business.
2. Record transactions in a journal and prepare a trial balance.
3. Journalize adjusting and closing entries.
4. Define internal control and identify the characteristics of an effective system of internal control.
5. Prepare a bank reconciliation.
6. Apply inventory costing methods.
7. Compute and record depreciation.
8. Record journal entries for the disposal of fixed assets.
9. Compute payroll amounts and make basic payroll entries.

**COURSE CONTENT OBJECTIVES:**

In this accounting principles course, you will study theory and procedure as applied to the various specializations in accounting. A preview of the whole area of accounting will be presented. Through a study of accounting concepts, principles and procedures, you will acquire the fundamental skills needed for a career in the field of business and, also, the knowledge to continue the study of accounting at an advanced level. A variety of methods will be employed to promote a vivid understanding of the concepts developed and to produce the capability and confidence to solve accounting problems.

**ASSESSMENT PROCEDURES:**

Grading and Evaluation:

Grading Scale:

10 Homework Assignments	20%	A	90-100%
10 Quizzes	20%	B	80-89%
3 Exams	60%	C	70-79%
		D	60-69%
		F	59% and below

***Homework:*** Students will utilize MyAccountingLab to complete the graded homework requirement of the course. There will be homework problems for each chapter. Homework that is assigned must be completed by the date specified. Homework assignments are very important to the study of accounting and you should allow for a considerable amount of time to complete them. The lowest homework score will be dropped from the student's grade calculation at the end of the semester. Practice homework sets are not part of your grade but are strongly recommended.

***Quizzes:*** Students will utilize MyAccountingLab to complete one quiz for each chapter. Quizzes will primarily consist of multiple-choice questions but might also include short problems and true/false questions. Quizzes will be taken in MAL and will be timed. You will have 2 attempts at each quiz. The lowest quiz score will be dropped from a student's grade calculation at the end of the semester.

***Exams:*** Three exams will be given throughout the term. Exams will primarily consist of problems/exercises and multiple-choice. You will have one attempt at each exam. You will have 2 hours to complete each exam. All exams must be taken either in class or at the Academic Testing Center. The exams will be open book and open notes.

## **REQUIREMENTS:**

The textbook (or e-book) is required. Practicing and reading extensively is important for success in this course. The reading assignments from the text or other sources should be completed before class to better understand class discussions and assignments. In addition to reading, you must interact with the material to understand it. In addition to the homework problems, you should utilize the practice problems and the Study Guide in MyAccountingLab.

Note: This is a three credit, college level course. You should expect to spend a minimum of 7.5 hours per week in order to succeed. This will vary by student; some students will need to spend more time than this in order to master course concepts. A breakdown of time spent by activity is given in the chart below. This chart reflects the minimum amount of time you can expect to spend this semester on each activity. Many of you will need to spend more time on some or all of these activities.

*Total hours spent for an online class:*

<b>Assignment/Assessment</b>	<b>Clock Hours</b>	<b>Explanation</b>
Online Instruction	37.5	Time spent watching video, utilizing online tools, etc.
Assigned readings & sample problems	21	Reading, note-taking, practicing sample problems, etc.
Homework	25	Time spent completing online homework assignments
Quizzes	15	Study time plus time to complete quizzes
Exams	15	Study time plus time to complete exams
<b>Total hours</b>	<b>112.5</b>	

## **COURSE POLICIES:**

**Late or missed assignments** - If you experience an emergency and miss an exam, contact your instructor. Under emergency circumstances, a makeup exam might be given at the discretion of the instructor. If permission to make-up a missed exam is given, the exam will be given at the Academic Testing Center and will not be the same exam given online. There is no make up for the homework assignments or quizzes and due dates **will not** be extended for homework assignments or quizzes.

**Total Hours of Coursework:** To earn one academic credit at HCC, students are required to complete a minimum of 37.5 clock hours (45 fifty-minute “academic” hours) of coursework per semester. Those hours of coursework may be completed through a combination of hours within the classroom and hours outside the classroom. Certain courses may require more than the 37.5 minimum hours of coursework per credit.

For most classes, students should expect to do at least 2 hours of coursework outside of class for each hour of in-class coursework.

**Attendance Policy** – Students are expected to attend all classes. In the case of absence due to emergency (illness, death in the family, accident), or participation in official College functions, it is the student’s responsibility to confer with the instructor about the absence and missed course work. Students should call or e-mail their instructor on the day of any absence from class. Students absent from an announced (major) test or examination, unless authorized, may be given an equivalent examination at a later date at the discretion of the instructor. Students contemplating withdrawing from a course should read the section of the catalog entitled “Withdrawal and Course Changes.”

**Academic Integrity** - The HCC Student Code of Conduct is published in the College Guide: A Handbook Planner for Students and may be obtained in the Student Activities Office. The Code of Conduct includes principles, rights, and prohibited conduct related to academic integrity and due process.

**Services for Students with Disabilities:** Students may receive reasonable accommodations if they have a diagnosed disability and present appropriate documentation. Students seeking accommodations are required to contact the Disability Support Services (DSS) office as early as

possible. Students may contact a DSS staff member for an appointment at [dss@hagerstowncc.edu](mailto:dss@hagerstowncc.edu) or at 240-500-2530.

More information on Disabilities Support Services can be found here:  
<http://www.hagerstowncc.edu/student-services/disability-services>

Other relevant policies and information can be found here in the HCC Student Guidebook:  
<http://www.hagerstowncc.edu/student-activities/student-guidebook>

**The instructor reserves the right to modify the course content and/or the testing procedures as she determines necessary.**