This master course syllabus is meant simply as a guide and overview of the course. Each instructor will further clarify their criteria for grading, classroom procedures, attendance, exams and dates, etc. on his/her course syllabus.

Course Title: ACCT 2391 – Special Topics in Accounting

Credits 3

Class Hours 3

Prerequisite or Corequisite Courses: ACCT 2321 Intermediate Accounting I and ACCT 2301 Payroll Accounting

Course Description: A study of important trends and issues in the field of accounting.

Instructor Information:

Name:
Email:
Office Phone:
Office Location:
Office Hours:

Textbook and Other Materials:

Certified Bookkeeper Workbook Set. ISBN 9781-884826-75-7 (includes a set of 6 shrink-wrapped workbooks).

The workbook set listed above includes the following 6 individual workbooks:

3. Mastering Payroll 2015 978-1-884826-76-4
5. Mastering Inventory 2007 978-1-884826-29-0
Course Outcomes:

Upon successful completion of this course, students should be able to:

- Understand, calculate, and record adjusting entries
- Find and correct accounting errors
- Perform basic payroll functions
- Account for plant assets and inventories
- Safeguard company assets
- Sit for the national certification exam to obtain their CB Certificate.

Course Competencies:

The following are detailed course competencies intended to support the course outcomes:

- Describe the benefits, eligibility requirements, code of ethics, and maintenance requirements for the Certified Bookkeeper
- Employ the concepts of accrual accounting to transactions that span fiscal periods
- Determine the effect of accrual and deferral transactions on financial statements
- Use accounting concepts and the basic tools of financial analysis in identifying and correcting errors
- Use accounting principles to reconcile bank accounts
- Apply accounting concepts in preparing payroll transactions, from paying wages to depositing and reporting taxes
- Employ accounting concepts to depreciation transactions, choosing the appropriate method to calculate depreciation for book and tax purposes
- Apply accounting concepts to valuing inventory, recording costs, making entries, and reporting inventory on financial statements
- Assess the use of basic internal controls to prevent theft, embezzlement or check and credit card fraud by employees, customers, and/or vendors

The following are general education competencies intended to support the course outcomes:

- Locate, evaluate, and use multiple sources of information to determine and substantiate your decision.
- Apply basic mathematical concepts to arrive at a solution to the problem.
- Apply critical thinking skills to determine and support a solution.
- Use and adapt current technologies to increase efficiency and effectiveness in performing routine business applications.
- Apply scientific thought processes to a range of situations.

Certified Bookkeeper Designation

Students can earn the designation “Certified Bookkeeper” by passing the four exams administered in this course and by meeting other criteria. Certification requires passing a four part examination, proving 2 years’ experience in bookkeeping, signing a code of ethics and once certified, meeting ongoing continuing education requirements.

Acquiring this designation can give the student an edge in the job market for bookkeeping positions.
Topics to Be Covered:

- Adjusting Entries: Accruals, Deferrals, and the Adjusted Trial Balance
- Correction of Accounting Errors and the Bank Reconciliation
- Depreciation: Book and Tax
- Payroll
- Merchandising Inventory
- Internal Controls and Fraud Prevention

Course Assessments:

The following performance assessments will be used to demonstrate students’ understanding, knowledge and skills:

Quizzes in all textbook sections

Section quizzes from the textbooks will be completed in each class period. Students will also complete assigned section quizzes outside of class in the hybrid sections. The purpose of the section quizzes is to discover weaknesses in understanding the topic. The class will review material based on weaknesses revealed by the section quizzes. If a student attends class and participates, full credit will be awarded for completing the quizzes. If a student is absent, late in arrival or early in leaving class, then solutions to all quizzes must be presented to the instructor in an excel file to receive credit for the quizzes on that day.

Online Quizzes

Throughout the semester online quizzes are assigned to help students prepare for the national exam sections. These online quizzes are to be completed outside of class by the due date. The questions will be similar to the type of questions on the national exam for certified professional bookkeepers. The questions are all multiple choice and each question will be of equal weight.

Exams

There are four examinations, which, if passed, will qualify the student to become a candidate to earn the Certified Bookkeeper (CB) designation. There are four other exams that will be taken.

Exams for the CB designation: Two exams will be taken at the local Prometric Test Center at the Nashville location. The other two exams are the final exams from the back of the last two books covered in class. They will be administered in class or at the Nashville State Testing Center. The cost for completing the first two exams at the Prometric Test Center will be approximately $210. If a student is not interested in seeking designation as a Certified Bookkeeper, alternative exams will be available to take the place of the two exams at the Prometric Testing Center.

Other Exams: At the end of each book, there is a final exam that will be completed. The first four books’ exams are taken in preparation for the two exams at the Prometric Test Center.

Grading Policy

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<tr>
<th>Final Grade Weight Percentages</th>
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<tbody>
<tr>
<td>Quizzes in all textbook sections</td>
<td>10%</td>
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<tr>
<td>Section Quizzes</td>
<td>20%</td>
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<tr>
<td>Other Exams</td>
<td>20%</td>
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Grading Scale:

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<tr>
<th>Grade</th>
<th>Range</th>
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<tr>
<td>A</td>
<td>90 – 100</td>
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<td>B</td>
<td>80 – 89</td>
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<td>C</td>
<td>70 – 79</td>
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<tr>
<td>D</td>
<td>65 - 69</td>
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<tr>
<td>F</td>
<td>Under 65</td>
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**Make-up procedures for missed assignments and work.**

Please refer to your individual instructor's syllabus.

**Attendance Policy**

A student is expected to attend all scheduled classes and laboratories. Each instructor will formulate an attendance policy and provide it on the course syllabus. Absences are counted from the first scheduled meeting of the class, and it is the responsibility of each student to know the attendance policy of each instructor in whose class he/she is enrolled. If a student is absent from a class, he/she should give an advanced explanation to the instructor. Absences in a course may affect a student’s final grade. The student is responsible for all assigned work in the course regardless of excused or unexcused absences. Tardiness may also affect a student’s final grade.

Failure to attend class will result in a final course grade of “FA” or “FN” (see explanation below) depending on the individual instructor's course policy.

FA= failure, attendance-related (unofficial withdrawal) Last recorded date of attendance required.
FN= failure, never attended class (unofficial withdrawal)

**Student Communication Channels**

It is the student’s responsibility to check D2L and MyNSCC email on a regular basis. These are the official communication channels between the college and students. Students are responsible for the information communicated through those channels. D2L contains specific course information and MyNSCC contains information important for other purposes.

**ADA Compliance Statement**

Nashville State complies with the Americans with Disabilities Act. If you wish to request any special accommodations for any courses in which you are enrolled, contact the Access Center at 615.353.3741 or 3721.
Classroom Misconduct

Nashville State Community College has a zero tolerance policy for disruptive conduct in the classroom. Students whose behavior disrupts the classroom will be subject to disciplinary sanctions. Please consult your Student Handbook for more specific details.

The instructor has primary responsibility for control over classroom behavior and maintenance of academic integrity. He/she can order temporary removal or exclusion from the classroom of any student engaged in disruptive conduct or in conduct which violates the general rules and regulations of the College.

Disruptive behavior in the classroom may be defined as, but is not limited to, behavior that obstructs or disrupts the learning environment (e.g., offensive language, harassment of students and professors, repeated outbursts from a student which disrupt the flow of instruction or prevent concentration on the subject taught, failure to cooperate in maintaining classroom decorum, etc.), the continued use of any electronic or other noise or light emitting device which disturbs others (e.g., disturbing noises from beepers, cell phones, palm pilots, lap-top computers, games, etc.).

Please be aware that children are not allowed in class or unattended on campus.

Academic Dishonesty (Honor Code)

Any form of academic dishonesty, cheating, plagiarizing, or other academic misconduct is prohibited. “Plagiarism may result from: (1) failing to cite quotations and borrowed ideas, (2) failing to enclose borrowed language in quotation marks, and (3) failing to put summaries and paraphrases in your own words (A Writer’s Reference 331). Academic dishonesty may be defined as, but is not limited to, intentionally trying to deceive by claiming credit for the work of another person, using information from a web page or source without citing the reference, fraudulently using someone else’s work on an exam, paper, or assignment, recycling your own work from another course, purchasing papers or materials from another source and presenting them as your own, attempting to obtain exams/materials/assignments in advance of the date of administration by the instructor, impersonating someone else in a testing situation, providing confidential test information to someone else, submitting the same assignment in two different classes without requesting both instructor’s permission, allowing someone else to copy or use your work, using someone else’s work to complete your own, altering documents, transcripts or grades, and forging a faculty/staff member’s signature.

In addition to other possible disciplinary sanctions that may be imposed through regular college procedures as a result of academic dishonesty the instructor has the authority to assign an “F” or a “Zero” for the exercise, paper, or examination or to assign an “F” for the course. Students may appeal through the appropriate college grade appeal procedures.

Inclement Weather Policy

In the event of an inclement weather event, check the Nashville State web site home page at www.nscc.edu for announcements on campus closures. Campus closures will also be announced on local television stations (channels 2, 4, 5, and 17).

When classes are cancelled, an online assignment will be posted in NS Online. Check your NS Online email for a message from your instructor regarding your online assignment requirements.
Even though classes may be cancelled, some areas, i.e. Testing Center, may be open. However, you should check before commuting to campus.

The Vice President for Academic Affairs and the Director of Security are responsible for cancellation decisions during an inclement weather event for the Nashville State main campus and the Southeast campus. Cookeville, Waverly, and Dickson Campus Directors will make class cancellation decisions based on conditions in their respective areas. Decisions about class cancellations are based on actual conditions, not forecasts. The perspective used for making decisions is that of the college as an employer, not as a K-12 institution. Students should use their own best judgment in determining whether to report to campus during inclement weather when classes are not cancelled.