

**Nashville State Community College
School of Business and Professional Studies
Accounting**

Fall 2024 Master Course Syllabus

ACCT 2391 – SPECIAL TOPICS IN ACCOUNTING

This syllabus sets forth the expectations for 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. Students will be notified if any changes are made. Though changes are possible, it is expected that the course will be conducted as described in this syllabus.

Course Information:

Course Title: ACCOUNTING SPECIAL TOPICS

Credits: 3

Class Hours:

Course Description:

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

A course to obtain bookkeeper certification for accounting majors. Topics include managerial use of financial data, analysis of financial statements, and ethics. This course should be taken during the last semester before graduation. Not part of a Universal Transfer Path.

Prerequisite(s) or co-requisite(s): ACCT 2321 and ACCT 2301

Instructor Information:

Name:

Email:

Phone:

Office Location:

Office Hours:

Instructor Zoom Room link:

Required Textbook(s) & Other Materials:

Textbook(s): Certified Bookkeeper Workbook Set. (includes a set of 6 shrink-wrapped workbooks).

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

1. Mastering Adjusting Entries
2. Mastering Correction of Accounting Errors

3. Mastering Payroll 2019**
4. Mastering Depreciation 2019**
5. Mastering Inventory
6. Mastering Internal Controls and Fraud Prevention

You must have up to date copies. You cannot use prior year versions of the materials. See www.aipb.org for additional support

ISBN: 978-1938-874-1067

Access Code: N/A

Supplies: Pencils, erasers, and a basic calculator.

Once you have registered for your courses, you should make sure you have the correct textbook and materials for each course. Before courses begin, you can do this by looking up your courses on the bookstore's website (<https://www.bkstr.com/nscstore/shop/textbooks-and-course-materials>) using your A# or by entering your course information. If you are registered with the Access Center and need an alternate format for the textbook and other course materials, please contact the Access Center at 615-353-3721, 615-353-3741, or accesscenter@nsc.edu.

Digital Course Materials (DCM):

This course does not use digital course materials. Textbook bundle may be purchased through the NSCC Bookstore.

Course Outcomes:

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

1. Produce professional-looking financial statements in accordance with generally accepted accounting principles and demonstrate an appreciation for the ethics underlying financial statement preparation.
2. Complete all general accounting functions related to accounting cycle for a business.
3. Use business and accounting software to solve a wide range of business problems.
4. Prepare and file income and payroll tax forms for a business as required by local, state, and federal governments.
5. Analyze financial information using common-size balance sheets and income statements, ratios, and other comparative techniques.

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 statement and once certified, meeting ongoing continuing education requirements.

Acquiring this designation can give the student an edge in the job market for bookkeeping positions.

Course Competencies:

The following are detailed course competencies, or specific skills or knowledge, intended to help you achieve the course outcomes:

1. Analyze, journalize, and post business transactions.

2. Analyze existing account balances; prepare end-of-period adjusting and closing entries, and a post-closing trial balance.
3. Prepare a classified balance sheet and identify information that should be disclosed in the notes to the financial statements.
4. Prepare a multi-step income statement.
5. Prepare a statement of shareholders' equity.
6. Prepare a statement of cash flows using the direct method.
7. Apply the proper accounting treatment for the issuance and payment of short and long-term debt.
8. Account for investments in debt and equity securities using generally accepted methods.
9. Assess the financial position of an entity using various financial analysis tools.
10. Calculate and record payrolls in registers, post to employee's earnings records; journalize all payroll and payroll liability transactions and post to the general ledger; understand and prepare end-of-period adjustments.
11. Determine the income tax liability of taxpayers by applying state and federal laws that affect income using the correct IRS forms.
12. Use a popular computerized accounting software package to analyze and record purchase, sales, banking, and payroll transactions, and then to generate pertinent accounting reports for management use.
13. Integrate office software applications to distribute information to a wide range of business associates and clients.
14. Produce professional-looking worksheets by applying formatting, indenting or wrapping text, adding cell borders, background colors and patterns, merging cells, and displaying or hiding rows.
15. Create spreadsheet formulas using relative and absolute referencing, date functions, and financial functions.
16. Manage a database by creating tables with appropriate fields and field properties and create well organized reports containing relevant data.
17. Account for merchandising companies including costing and internal controls.
18. Describe the types of audit opinions and describe the circumstances under which each type of opinion might be rendered.
19. Given an accounting topic, write a clear, well-organized document supporting your solution or decision.
20. Given an accounting problem or project, locate, evaluate, and use multiple sources of information to determine and substantiate your decision.
21. Given a business or current accounting issue, participate with team members to solve the assignment.
22. Given an accounting problem, apply basic mathematical concepts to arrive at a solution to the problem.
23. Given a business accounting problem, apply critical thinking skills to determine and support a solution.
24. Given a business or accounting assignment, use and adapt current technologies to increase efficiency and effectiveness in performing routine business applications.

Topics to Be Covered:

1. Adjusting Entries
2. Correction of Accounting Errors

3. Payroll
4. Depreciation
5. Inventory
6. Internal Controls and Fraud Prevention

Course Assessments: We will use the following assessments to demonstrate your understanding, knowledge, and skills:

(Each instructor will provide assessments)

Grading Policy:

(Each instructor will provide policy)

Grading Scale:

| Letter Grade | Numerical Score |
|--------------|-----------------|
| A | 90 – 100 |
| B | 80 – 89 |
| C | 70 – 79 |
| D | 60-69 |
| F | Under 60 |

A grade of "C" or better is required to enroll in NSCC courses for which this course is a prerequisite.

FA

If you stop attending class or if you are in an online class and stop submitting assignments, but do not turn in a withdrawal form by the deadline, you are still enrolled in class. You will be given a grade of FA, which means you have failed due to not attending class and not completing your assignments. Please refer to the current academic calendar available on the Nashville State web site, looking for the date that indicates it is the "Last Day to Earn F for Attendance (FA)." If you stop attending your course after this date, you will receive an F.

FN

An FN is awarded if you have never attended your course or done any of the work in an online course.

Late Work Policy & Make-up Procedures for Missed Assignments and Work:

(Each instructor will provide policy)

Attendance Policy

General Policy

- Absences in a course may affect your final grade.
- Tardiness may also affect your final grade.
- You are responsible for all work/tests that occur during any missed course session(s) regardless of reason(s) for absence.

- *If you are not well enough to attend a course session (class), you must notify the instructor as soon as possible before the scheduled course time.*
 - *If you are unable to notify an instructor before the scheduled course time, you must contact the instructor as soon as reasonably possible.*
- *If you have an unavoidable conflict with a scheduled course session, you must notify the instructor before the course session.*

If you are unable to notify an instructor before the scheduled course time, you must contact the instructor as soon as reasonably possible.

Instructor's Policy

(Each instructor will provide policy)

For financial aid purposes, attendance is measured by participation in the course. Instructors can determine your level of participation in several ways. Some of those ways are:

- continued attendance
- participation in on-ground or virtual class sessions
- participating in D2L as prompted
- responding to an instructor's email
- posting to a discussion board
- completing and submitting assignments

Technology Statement

- All classes at the College are web enhanced. "Web enhanced" means that components of the course, such as assignments and online discussions, may be located online in the class D2L/NS Online course shell and used in the course, even if the course meets in a classroom on ground.
- You must have access to a computer and an internet connection to complete assignments, engage in online discussions, and access various course materials through D2L/NS Online course shells.
- You may also be required to use free video conferencing platforms (examples: Zoom, Teams, etc.) for course sessions and meetings.
- You will be responsible for appropriate dress while on video. This means that you are expected to dress as if you were in a classroom.
- You will be responsible for a distraction free environment while on video. This means that the professor and others in the course should not be able to hear noise in your home, such as cell phones, TVs, or barking dogs. The best way to do this is to keep yourself on "mute" until you need to speak.
- You will be responsible for making sure your background is neutral. Keep in mind that students and professors come from all around the world, and you are all a part of our community. Therefore, please avoid having images in your background that may be offensive to your classmates.
- Certain publisher materials, such as textbook figures, may not work on cellphones and may require a laptop or a tablet.

- If you have questions or concerns regarding access to a computer or internet resources, please contact your instructor. Additional information is available on the [access to internet and technology website](#).

Computer Labs

Computers are available for all Nashville State students to use at each campus during open hours. Open computer lab availability may vary from campus to campus.

You should check the NSCC website for current hours of operation.

D2L/NS Online and myNSCC

It is your responsibility to check your email in **both** D2L/NS Online course shells and your @my.nsc.edu (student email) on a regular basis. These are the official communication channels between the college and you. You are responsible for the information communicated through these email channels. D2L/NS Online emails contain specific course information and @my.nsc.edu emails contain important information from college offices, such as Financial Aid.

- Login to your [MyNSCC](#) to access your NSCC info and My Self Service.

ADA Compliance Statement

If you need accommodations due to a disability, please do not hesitate to reach out to our Access Center. Disabilities for which you can receive accommodations include documented physical, emotional, and/or learning conditions. Nashville State is committed to supporting your success, and we encourage you to get assistance if needed. If you require accommodations for any courses in which you are enrolled, contact the Access Center at 615.353.3741 or 615.353.3721, or e-mail accesscenter@nsc.edu.

Classroom Misconduct

Disruptive conduct is not allowed in the classroom. Disruptive conduct is any behavior that prevents students from learning and interferes with the ability of the instructor to teach. This may change from course to course; therefore, your individual instructors will give you guidance on what qualifies as “disruptive conduct” in their courses. Please review the [Nashville State Student Code of Conduct policy](#). Please be aware that children are not allowed in class or to be left unattended on campus.

Children are not allowed in class nor should they be left unattended on campus. No food, drink, or smoking is allowed in the classroom. Due to limited classroom and lab space and the intensity of the coursework, only the instructor and students are allowed in the classroom/computer labs.

Academic Misconduct

You have started this academic journey to prepare for a future career. Because of this, it is important that you learn the materials being presented in your courses. For this reason, cheating, in any form, robs you of your opportunity to learn and master the material that will enable you to succeed in that future career. Nashville State has a clear [Academic Misconduct Policy](#) that you are expected to follow. In addition, your instructors will clarify what Academic Misconduct looks like and the consequences for violations in each course that you take. The instructor has the authority to assign an “F” or a “zero” for such violations or for the semester grade.

Academic dishonesty may be defined as, but is not limited to, 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, 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.

Academic Early Alert System

If you are not doing well in your course, your instructor may send you an Early Alert through your @my.nsc.edu email. This email will go to your academic advisor and Student Success advisor, as well. If you get an Early Alert, contact your instructor immediately. Instructors send these when they want to help you figure out how to get extra support to pass the course. An Early Alert does not mean that you have already failed the course. Rather, it means you are in danger of failing the course if you do not change your learning strategy. Please use an Early Alert to your advantage and as an opportunity to improve your grade.

RAVE Emergency Alert System

You can log in to this free alert system to receive text messages about emergencies related to NSCC campuses: <https://www.getrave.com/login/nsc>. The instructions for this are listed below.

- Your RAVE Username is your NSCC email address.
- If you've never received an email from RAVE with your password, or if you need to reset your password, select "Forgot your password?" and a new password will be emailed to you.
- Should the RAVE system indicate "user not found", select Register and create your own RAVE account.

Student Wellness

Your well-being is important to us. With this in mind, the college has several resources available to provide support when needed:

- [Free tutoring](#) provides assistance beyond the classroom to help you make the most of your college education.
- [These resources](#) include information on student support, student D2L resources, [NSCC email](#), scheduling, online courses, and more.
- [Services](#) that help with bus passes, food, childcare, textbooks, housing, financial counseling, personal counseling, suicide prevention, health insurance.

Equity Statement

Nashville State Community College strives to ensure that each student receives what that student needs to be successful, with goals of success beyond the classroom. We understand and practice ideals of equity and inclusion for our students by embracing a full spectrum of experiences, viewpoints, and intellectual approaches in order to overcome barriers to success.

Inclement Weather & Campus Closings

You get notices about campus closings in these places: text messages from RAVE and www.nsc.edu. Even when campuses are closed, you are still responsible for completing all assigned work. Check D2L/NS Online for a message from your instructor so you do not miss important assignments and due dates, which may change due to the campus closure.

In the event of class cancellation due to campus closure for inclement weather, please check the course shell in NS Online/D2L for information about how the class will proceed. Possible alternatives to face-to-face on-ground classes include online Zoom/Teams meetings during regularly scheduled class time or online assignments through D2L or Connect with required assessments. Details on the specific classwork requirements will be posted in your class D2L shell as soon as possible after the campus announces a closure. Assignments for online classes are not affected by campus closures.

Class Cancellation Policy

Our instructors post messages about cancelling classes in the D2L/NSOnline course shells and/or on the classroom door on campus. These messages can be found in the News and Content section or the Email tab in the online shell. Please check these to be sure that you take advantage of opportunities for learning and points toward your grade.

In the event of class cancellation by the instructor, please check the course shell in NS Online/D2L for information about how the class will proceed. Possible alternatives to face-to-face on-ground classes include online Zoom/Teams meetings during regularly scheduled class time or online assignments through D2L or Connect with required assessments. Details on the specific classwork requirements will be posted in your class D2L shell no later than the date of the cancelled class.