

**Nashville State Community College
Business, Management, and Hospitality
ACCOUNTING**

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. ISBN 978-1938-874-1067 (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.

www.aipb.org for additional support

ISBN: 978-1938-874-1067

Access Code: N/A

Supplies: PENCILS, Basic Calculator, organization skills and a great attitude!

Once enrolled, all students should verify that they have the correct textbook and materials information by consulting the D2L/NS Online shell for the course. If you are registered with the Access Center and require 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):

To ensure the lowest cost for students, this course includes a materials fee. This means that some or all of the required textbooks and materials for this course are available through your *NS Online* course shell. When you register for this course, the charge will appear on your account. If you decide you do not want to purchase the course materials embedded in *NS Online*, you can opt out of the program until the end of the second week of classes. If you opt out, you will be responsible for obtaining the required course materials on your own. For more information, please visit www.nsc.edu/dcm.

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 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 intended to support the course outcomes:

Given necessary data the student will:

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:

The following performance assessments will be used to demonstrate students' understanding, knowledge, and skills: See course competencies.
(Each instructor will provide assessments)

Grading Policy:

The following performance assessments will be used to demonstrate students' understanding, knowledge, and skills:
(Each instructor will provide policy)

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

The attendance policy for this course is: *(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

Grading Scale:

Letter Grade	Percentage Range
A	90 - 100
B	80 - 89
C	70 - 79
D	65 - 69
F	< 65

FA

According to NSCC policy, an FA is awarded to students who do not officially withdraw from a course and do not attend after the cut-off date provided in the academic calendar. 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).” Students who stop attending on or before this date receive an FA; students who stop attending after this date receive an F.

For online courses, attendance is defined by submission of assignments. Students who fail a course and whose last assignment is submitted on or before the FA date will earn an FA for the course. Students who fail a course and whose last assignment is submitted after the FA date will earn an F for the course. An FN is assigned to students who do not submit any assignments.

FN

An FN is awarded to students who never attended class.

Technology Statement

- All classes at the College are web enhanced.
- It will be essential for students to 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.
- Students may also be required to use free video conferencing platforms (ex: Zoom, Teams) for classes and meetings.
- Students will be responsible for appropriate dress while on video, to ensure a distraction free environment (mute sound as needed) and to ensure their background is neutral for others to view.

- If you have questions or concerns regarding access to a computer or internet resources, please contact your instructor. Additional information available: <https://www.nsc.edu/current-students/student-online-resources/access-to-internet-and-technology>.
- Certain publisher materials may not work on cellphones.

Computer Labs

Computers are available for student use at each campus during campus open hours. Open computer lab availability for Spring 2021 may vary from campus to campus.

Students should check NSCC website for current hours of operation.

D2L/NS Online and myNSCC

It is students' responsibility to check D2L/NS Online course shells for all enrolled courses and myNSCC, including student email, on a regular basis. These are the official communication channels between the college and students, who are responsible for the information communicated through those channels. D2L/NS Online contains specific course information and myNSCC contains information important for other purposes.

ADA Compliance Statement

Nashville State complies with the Americans with Disabilities Act (ADA). Nashville State complies with the Americans with Disabilities Act (ADA) and so provides accommodations for students with a documented physical, emotional, and/or learning condition. 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. If you are registered with the Access Center and require an alternate format for the textbook and other course materials, please contact the Access Center.

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 measures. 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.

Academic Misconduct

Any form of academic dishonesty, cheating, plagiarizing, or other academic misconduct is prohibited. Students are responsible for understanding and abiding by the [Academic Misconduct Policy](#) in the Nashville State Student Code of Conduct. In addition to other possible disciplinary measures that may be applied 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.

Academic Early Alert System

Nashville State Community College uses an Early Alert System to let students know of a faculty member's concern in one or more of these academic areas: lack of attendance, lack of classroom participation, late or missing assignments, and/or poor performance on assignments/tests. *Please note that Early Alerts do not affect a student's academic standing. If you receive an Early Alert email, please see your instructor and your academic advisor as soon as possible.

RAVE Emergency Alert System

Emergency events can happen at any time, and Nashville State Community College wants to notify students if and when they occur. For this reason, all students have been enrolled in the free RAVE alert system. If you have not already done so, please log in at <https://www.getrave.com/login/nsc> to confirm and update your contact information and notification preferences. It is critical that your information be correct so that you will receive any emergency notifications. 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

- The general well-being of students is an important component of their academic success. With this in mind, Nashville State Community College has several resources available to provide support when needed:
 - Tutoring options and appointments: <https://www.nsc.edu/current-students/on-campus-resources/learning-center-and-tutoring>
 - Academic and student resources for school: <https://www.nsc.edu/current-students/student-online-resources>
 - Support services: <https://www.nsc.edu/current-students/on-campus-resources/student-support-services>

Equity Statement

Nashville State Community College has a relentless commitment to the transformation of our institution through the intentional design of college experiences that expect and promote excellence from students, faculty, staff and administration. We consider equity to be an obligation of higher education. We strive to ensure that each student receives what that student needs to be successful, with goals of success beyond the classroom. We do this through an evidence-based and collaborative effort, understanding that our student population has diverse needs that must be addressed. We recognize that this effort may not always be comfortable and that partnering with students is the driving force to overcome barriers to success.

Inclement Weather & Campus Closings

Nashville State will use the RAVE alert system to send a text message to students, staff, and faculty about adjusted hours of operation and/or closings at individual campuses. All students should check the Nashville State web site home page at www.nsc.edu for announcements on campus closures, which may vary from campus to campus. Campus closures will also be announced on local television stations. Students should use their own best judgment in determining whether to report to campus during inclement weather when classes are not cancelled.

Even when campuses are closed, students are still responsible for completing all assigned work. When classes are cancelled, faculty will post online assignments and any additional instructions in the D2L/NS Online course shell. Check D2L/NS Online for a message from your instructor regarding your online assignment requirements. Faculty have discretion over adjusting deadlines or due date for assignments, but students are responsible for completing all assigned work by the due date established by the instructor.

Class Cancellation Policy

If the class is cancelled, the instructor will notify all students by posting in the D2L/NS Online course, e-mailing through D2L/NS Online, and/or by posting a sign on the classroom door. In the event of class cancellation, students must access D2L/NS Online to complete classwork and the assignment that will be posted in the course D2L site.