

Nashville State Community College
Business, Management and Hospitality Division
Accounting Program

Spring 2021 Master Course Syllabus

ACCT 2399 –Accounting Capstone

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 Capstone

Credits: 3

Class Hours: 3

Course Description:

A capstone course required for all accounting majors. This course reviews topics covered in courses included in the accounting curriculum.

Prerequisite(s) or co-requisite(s): ACCT 2321; ACCT 2301; ACCT 2382; ACCT 2351; and ACCT 1371, ACCT 2322, ACCT 2331, and ACCT 2381 with a grade of “C” or higher.

Not part of a Tennessee Transfer Pathway.

Instructor Information:

Name:

Email:

Office Phone:

Office Location:

Office Hours:

Instructor Zoom Room link:

Class Session Zoom Link Information (if virtual):

Required Textbook(s) & Other Materials:

Textbook(s): There is no required textbook for this course.

Reference Materials:

Supplies: Microsoft Office 2016 or higher.

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.

Course Outcomes:

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

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

Course Competencies:

The following are detailed course competencies intended to support 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.

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

Topics to Be Covered:

- Financial, Payroll, & Tax Reporting
- Ethics & Professional Conduct
- Accounting & Business software

Course Assessments:

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

Assessment	Percentage
Class Participation (Individual and Group work) – 12 Non-exam class meetings	5%
Projects and Cases	45%
Midterm: Exit Exam Part 1	25%
Final: Exit Exam Part 2	25%
Total	100%

Grading Policy:

(Instructor will add grading policy here)

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

(Each instructor will provide policy)

Attendance Policy

Students who have been exposed to COVID-19 or who have tested positive must email virusinfo@nsc.edu.

The College is not an attendance taking institution as defined by 34 CFR 668.22(b)(1) in the Code of Federal Regulations; however, students are expected to attend all scheduled classes and laboratories.

- Absences in a course may affect a student's final grade.
- Tardiness may also affect a student's final grade.
- Students are responsible for all work/tests that occur during any missed class session(s) regardless of reason(s) for absence.
- Students who are sick or not well enough to attend class must notify the instructor as soon as possible before the scheduled class time, unless incapacitated or unable to do so. In that case, students must contact the instructor as soon as reasonably possible.
- If a student has an unavoidable conflict with a scheduled class session, students must notify the instructor, preferably before the class session, or as soon as possible.

For purposes of financial aid continued attendance is determined via engagement in the course. This can be accomplished in several ways including, but not limited to, continued attendance and/or participation in on-ground class sessions, participating in D2L as prompted (e.g., responding to an instructor's email, posting to a discussion board), and/or completing and submitting assignments.)

To the extent that attendance is kept in this class it is not for the purpose of the College but is instead associated with the instructor's individual grading rubric.

Grading Scale:

Letter Grade	Numerical Score
A	90 – 100
B	80 – 89
C	70 – 79
D	65-69
F	0 – 65

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

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/nscc> 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.