

**Nashville State Community College  
Business & Applied Arts Division  
Computer Accounting**

**Master Course Syllabus**

**ACCT 2900 Accounting Capstone**

4 Credits

4 Class Hours

A capstone course required for all accounting majors. Topics include managerial use of financial data, analysis of financial statements, and ethics. An exit exam will be administered as a means of assessing program outcomes and will include topics from courses included in the accounting curriculum. This course should be taken during the last semester before graduation.

Prerequisite(s): ACCT 2154, ACCT 2200, ACCT 2380, ACCT 2740, and ACCT 2600 with a grade of "C" or higher. Corequisite(s): ACCT 2164, ACCT 2350, and ACCT 2840

**Instructor Information:**

Name:

Email:

Office Phone:

Office Location:

Office Hours:

**Textbook and Other Materials:**

Textbook: Certified Bookkeeper Workbook Set  
ISBN: 978-1-884826-59-7

**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:

- Analyze, journalize, and post business transactions.
- Analyze existing account balances; prepare end-of-period adjusting and closing entries, and a post-closing trial balance.

- Prepare a classified balance sheet and identify information that should be disclosed in the notes to the financial statements.
- Prepare a multi-step income statement.
- Prepare a statement of shareholders' equity.
- Prepare a statement of cash flows using the direct method.
- Apply the proper accounting treatment for the issuance and payment of short and long-term debt.
- Account for investments in debt and equity securities using generally accepted methods.
- Assess the financial position of an entity using various financial analysis tools.
- 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.
- Determine the income tax liability of taxpayers by applying state and federal laws that affect income using the correct IRS forms.
- 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.
- Integrate office software applications to distribute information to a wide range of business associates and clients.
- 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.
- Create spreadsheet formulas using relative and absolute referencing, date functions, and financial functions.
- Manage a database by creating tables with appropriate fields and field properties and create well organized reports containing relevant data.
- Account for merchandising companies including costing and internal controls.
- Describe the types of audit opinions and describe the circumstances under which each type of opinion might be rendered.
- Given an accounting topic, write a clear, well-organized document supporting your solution or decision.
- Given an accounting problem or project, locate, evaluate, and use multiple sources of information to determine and substantiate your decision.
- Given a business or current accounting issue, participate with team members to solve the assignment.
- Given an accounting problem, apply basic mathematical concepts to arrive at a solution to the problem.
- Given a business accounting problem, apply critical thinking skills to determine and support a solution.
- Given a business or accounting assignment, use and adapt current technologies to increase efficiency and effectiveness in performing routine business applications.
- Given an accounting problem, apply basic mathematical concepts to arrive at a solution to the problem.
- Given a business accounting problem, apply critical thinking skills to determine and support a solution.
- Given a business or accounting assignment, use and adapt current technologies to increase efficiency and effectiveness in performing routine.

## Grading Policy:

Grading Criteria may vary by instructor. Please refer to the syllabus for your course section for the correct information. This information will be supplied by the instructor at the beginning of the course.

## Grading Scale:

Grade	Average	Points
A	90 - 100	
B	80 - 89	
C	70 - 79	
D	65 - 69	
F	0 - 64	

## 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.

## Early Warning System

Nashville State Community College has implemented an Early Warning System to notify students via e-mail about academic problems such as poor classroom attendance, poor performance on assignments/tests, poor communication skills, late/missing assignments, and/or lack of classroom participation. Please note that Early Warning Alerts do not affect a student's academic standing.

## 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 Student Disabilities Office at 353.3721.

## **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.nsc.edu](http://www.nsc.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.

**NOTE:** This syllabus is meant simply as a guide and overview of the course. Some items are subject to change or may be revised at the instructor's discretion. Each instructor will further clarify their criteria for grading, classroom procedures, attendance, exams and dates, etc. on his/her course syllabus.