

Arkansas State University-Newport's mission is to provide an accessible, affordable, quality education that transforms the lives of our students, enriches our communities, and strengthens the regional economy.

ACCT2003: Principles of Accounting I

ACTS Equivalency: ACCT2003 Principles of Accounting I

Catalog Description: The accounting cycle for merchandising and service-oriented business organizations. Primary emphasis is on financial accounting principles applicable to measuring assets, liabilities, and owners' equity.

Course Type: Lecture

Credit Hours: 3

Instructor Name:

Office:

Office Phone:

Email:

Office Hours:

Department Information

Course Department:

Academic Department:

Academic Coordinator:

Associate Dean/Director:

Associate Dean/Director Contact Number:

Email:

Associate Dean/Director Email:

Materials: Required and Optional

Required Text: Wild, J. J. (2018). Financial and Managerial Accounting (7th ed.). New, NY: McGraw-Hill.
ISBN:9781260004830

Optional Texts:

Required Material:

Optional Materials:

INSTITUTIONAL POLICIES

Institutional Learning Outcomes

Upon graduating from ASU-Newport with any Associate Degree, a student will be proficient in the following:

ILO1: Communication

Goal: Students will express ideas, knowledge, and concepts in a clear and concise manner.

- a) Written
- b) Verbal
- c) Interpersonal

ILO2: Reasoning

Goal: Students will apply reasoning skills in a variety of environments, which demonstrate problem-solving and applied knowledge.

- a) Explore
- b) Locate
- c) Interpret
- d) Evaluate
- e) Apply

ILO3: Responsibility

Goal: Students will participate in service activities that instill in them a sense of social responsibility.

- a) Civic
- b) Academic
- c) Financial

Institutional Grading Scale

Grading Scale:

- A: 90-100
- B: 80-89
- C: 70-79
- D: 60-69
- F: 0-59
- S: Satisfactory
- U: Unsatisfactory

Americans with Disabilities Act Compliance

In order to obtain appropriate disability related accommodations and services to which they are entitled, students with documented disabilities should voluntarily and confidentially provide the Office of Educational Access (870-512-7838 or CEA@asun.edu) with appropriate medical documentation regarding the nature and extent of their disability, make their needs known to this Office and follow established procedures for acquiring needed services and accommodations in the classroom or online.

Information Technology Services

If you experience any problems or issues with Canvas, MyCampus, or other equipment, please contact ITS at 870-512-7783 or <http://its.asun.edu>. Canvas also has a 24/7 live chat. This is a valuable resource for those late-night tests or assignments that just do not seem to work properly.

ASU-Newport provides a number of different services to assist students in areas that directly impact their academic success. The following direct websites will help you get in touch with those services that may be needed during your time as an ASUN student:

Academic Support Center: <http://academicsupport.asun.edu>

Financial Aid: <http://financialaid.asun.edu>

Career Pathways: <http://pathways.asun.edu>

University Police: <http://cpd.asun.edu>

Information Technology Services: 512-7783 or its@asun.edu

Center for Educational Access: <https://www.asun.edu/cea>

Admissions: <http://admissions.asun.edu>

Academic Dishonesty (as stated in the Student Handbook)

ASU-Newport enthusiastically promotes academic integrity and professional ethics among all members of the ASU-Newport academic community. Violations of this policy are considered serious misconduct and may result in disciplinary action and severe penalties. Cheating in any form-including plagiarism, turning in assignments prepared by others, unauthorized possession of exams - may result in the student being dropped from the class with an "F" and/or being

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suspended from the College. Students who feel they have been unfairly accused of cheating may appeal to the Associate Dean of General Education.

Printing

*Each student is allowed 200 sheets of copy paper per semester for printing. Additional printing requires a \$5.00 printing fee which covers an additional ream of copy paper. The fee can be paid by either visiting or calling the Business Office.

Campus Safety Information

What to know and do to be prepared for emergencies at ASUN:

- Opt-in to receive ASUN’s School Messenger notifications regarding weather closings, emergencies, and other important notifications. All currently enrolled students will receive an email within the first two weeks of the semester prompting them to Opt-in to the messaging system.
- Know the safe evacuation route from each of your classrooms. Emergency evacuation routes are posted in on-campus classrooms.
- Listen for and follow instructions from your instructor or other designated authorities.
- For additional emergency information see the ASUN Emergency Response Guide in the Portal under “More” then select “Department of Safety”.
- Know the emergency phone number for ASUN Campus Police or dial 911.
- Report suspicious activities and objects found on campus.
- Keep your permanent address and emergency contact information current in My Campus.

Inclement Weather

In the event of inclement weather, class cancelation is left to the discretion of the Chancellor. You will be notified of class cancelation on the university website, through news media, and through our school messaging system.

Children in the Classroom:

ASUN classroom policy requires that the learning environment should be free of distraction in order to provide the highest learning opportunity for all students. In this light, students should not bring children to the classroom. If you must bring a child on campus, please have your child properly supervised in the public gathering areas.

NOTE TO STUDENTS:

All course activity open and due dates are articulated in Central Standard Time (CST) regardless of the student’s residential location. If you reside in a time zone other than CST, please ensure you utilize the appropriate conversion for all course activities.

COURSE POLICIES

Course Learning Outcomes:

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

Course Learning Outcomes	Assessment
Demonstrate and understanding of the accounting equation	Coursework, tests, MSA
Apply the principles of double entry accounting	Coursework, tests, MSA
Analyze and record business transactions including adjusting and closing entries	Coursework, tests, MSA
Demonstrate understanding of the fundamentals of internal controls	Coursework, tests, MSA
Prepare and review basic financial statements	Coursework, tests, MSA

***The MSA for this course will specifically measure/assess ILO**

Academic Calendar

<http://www.asun.edu/catalogs>

Finals Schedule

<http://www.asun.edu/catalogs>

Last name of Faculty, Semester

Disclaimer

This syllabus and all documents associated with the syllabus are considered a contract between the student and the instructor. Students are expected to carefully read and review the syllabus and all associated documents in order to be familiar with course expectations and policies. This syllabus is subject to change at the discretion of the instructor, who will inform students of any changes. Students are responsible for keeping up with any changes.