North Central State College

MASTER SYLLABUS	2026-2027

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT1010 Financial Accounting

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 4

F. Prerequisites: None

G. Last Course/Curriculum Revision Date: Fall 2026 Origin date: 4/21/2013

H. Textbook(s) Title:

Financial and Managerial Accounting with Connect
- Authors: Wild & Shaw
- Copyright Year: 2025
- Edition: Evergreen
- ISBN #: 9781260728835

Stukent Financial Accounting: Accounting Cycle Simternship
- Author: Stilemt
- Copyright Year: 2024
- ISBN #: 9781956963885

I. Workbook(s) and/or Lab Manual: None

J. Course Description: This is an introductory course of study in financial accounting and financial reporting for business entities. (TAG# OBU010)

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Explain the broad role that accounting information plays in the economy.	Daily Homework-entire term; Exam – First half of the term
2. Explain basic financial statements-their nature, purposes and use by business decision makers.	Daily Homework- entire term; Exams – First half of the term
3. Use the language of accounting and apply the important concepts on which financial reporting is based.	Daily Homework- entire term; Exams – entire term
4. Summarize general business concepts and processes.	Daily Homework- entire term; Exams – entire term
5. Analyze the impact of basic business transactions on the financial statements of a business corporation.	Daily Homework- entire term; Exams – entire term
6. Prepare basic financial statements for a simple corporate business entity.	Daily Homework- Second half of the term Exams – Second half of the term
7. Evaluate the financial performance of a simple corporation on the basis of its financial statements.	Daily Homework- Second half of the term Exams – Second half of the term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70-72	C-	1.67	Average
67–69	D+	1.33	Below Average
63-66	D	1.00	Below Average
60-62	D-	0.67	Below Average
00-59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences. Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus located at: **https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf**

North Central State College

SYLLABUS ADDENDUM

Academic Division: Engineering Technology, Business, and Criminal Justice
Discipline: Accounting
Course Coordinator:
Course Number: ACCT1010-01
Course Title: Financial Accounting
Semester / Session: Fall 2026
Start / End Date: 08/17/2026 thru 12/11/2026

Instructor Information

Name: Barry Jackenheimer
Credentials:
Phone Number: (419) 606-0207
E-Mail Address: bjackenheimer@ncstatecollege.edu
Office Location:
Office Hours:

I. Topical Timeline / Course Calendar (Subject to Change):

Weeks	Topics	Assignment	Due Date
1	Intro - Accounting in Business	Homework	August 23
2	Accounting for Business Transactions	Homework	August 30
3	Adjusting Accounts for Financial Statements	Homework	September 6
4	Accounting for Merchandising Operations	Homework	September 13
5	Inventories and Cost of Sales	Homework	September 20
6	Cash, Fraud, and Internal Control	Homework	September 27
7	Accounting for Receivables	Homework	October 4
8	Accounting for Long-Term Assets	Homework	October 11
		Fall Break	
9	Accounting for Current Liabilities	Homework	October 25
10	Accounting for Long-Term Liabilities	Homework	November 1
11	Corporate Reporting & Analysis	Homework	November 8
12	Reporting Cash Flows	Homework	November 15
13	Analysis of Financial Statements	Homework	November 22
14	Time Value of Money	Homework	November 29
15	Dashboards, Accounting Cycle review	Homework	December 6

II. Grading and Testing Guidelines:

Final Grade Calculation

Activity	**Qty**	**Points**	**Percentage**
Homework (including Excel exercises)	29	710	56%
Accounting Cycle Simulator	1	100	8%
Exams	3	300	24%
Interactive video exercises	5	150	12%
Total		1,260	100%

1. **Topic description #1, #2, #3, and #4**
   a. Apply important concepts on which financial reporting is based.
   b. Complete the accounting cycle

2. **Topic description #5, #6, #7 & #8**
   a. Analyze the impact of basic business transactions on the financial statements of a business.
   b. Use the language of accounting and apply important concepts.

3. **Topic description #9, #10, #11, #12**
   a. Prepare the financial statements

4. **Topic description #13, #14, #15**
   a. Analyze the financial statements using business ratios, measure the impacts of financial transactions.

III. <u>Examination Policy</u>:

1. The reasons for which a student will be excused from taking an examination:
   a. Hospitalization (with documented verification)
   b. Death in the immediate family (with documented verification)
   c. Personal illness or illness in immediate family - (doctor's excuse required).
2. A student who misses an examination for any reason is responsible for:
   a. Notifying the instructor ahead of time
   b. Communicate any planned absence
   c. Scheduling a time to take the exam – no more than 3 days after the originally scheduled time. No make up exams will be allowed during the final week of class
3. No makeup opportunity will be given for absences of unscheduled quizzes.

IV. <u>Class Attendance and Homework Make-Up Policy</u>:

1. Class attendance is necessary to acquire the knowledge required to:
   a. Gain an understanding of the material
   b. Each class builds on the previous class
2. Students are responsible for:
   a. Being in class on time each week
   b. Keeping up with all assignments when due
   c. Contacting the instructor when needed regarding special circumstances, questions, or technical difficulties

3. Homework can only be made up:
   a. With advance approval from the instructor - assignments submitted late without instructor approval may not be graded.
   b. No late assignments will be accepted after the last day of the term - any assignments listed with due dates within finals week are final.

V. <u>Classroom Expectations</u>:

1. Treat your fellow students and instructor with courtesy and respect.

2. All students are expected to demonstrate professional behavior and use language appropriate for the classroom learning experience.
3. Be an active participant in all classroom activities
4. There are no ‘dumb questions”! Don’t hesitate to ask a question if you need clarity on a topic – either during class or outside of class hours.