



North Central State College

**MASTER SYLLABUS**

**2025-2026**

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 2024 Origin date: 04/21/2013

H. Textbook(s) Title:

*Financial Accounting Fundamentals with Connect*

- Author: John J. Wild
- Copyright Year: 2025
- ISBN #: 9781260728859

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

| <b>College-Wide Learning Outcomes</b>  | <b>Assessments - - How it is met &amp; When it is met</b> |
|--|---|
| 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;<br>Exam – First half of the term               |
| 2. Explain basic financial statements-their nature, purposes and use by business decision makers.           | Daily Homework- entire term;<br>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;<br>Exams – entire term                        |
| 4. Summarize general business concepts and processes.   | Daily Homework- entire term;<br>Exams – entire term                        |
| 5. Analyze the impact of basic business transactions on the financial statements of a business corporation. | Daily Homework- entire term;<br>Exams – entire term                        |
| 6. Prepare basic financial statements for a simple corporate business entity.                               | Daily Homework- Second half of the term<br>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<br>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   | Below Average |
| 67–69   | D+    | 1.33   | Below Average |
| 63–66   | D     | 1.00   | Below Average |
| 60–62   | D-    | 0.67   | Poor          |
| 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>



Academic Division: Engineering Technology, Business,  
and Criminal Justice

Discipline: Accounting

Course Coordinator: Donna Kittle

Course Number: ACCT1010-CN2

Course Title: Financial Accounting

Semester / Session: Spring 2026 / Session F

Start / End Date: 01/12/2026 thru 5/8/2026

#### Instructor Information

Name: Donna Kittle

Credentials: M.B.A., Master of Business Administration,

Phone Number: 419-755-4561

B.S., Accounting, CPA, Certified Public  
Accountant - State of Ohio

Office Location: Kehoe

E-Mail Address: dkittle@ncstatecollege.edu

Office Hours: T & Th 8:00–9:30 a.m., 11:15–12:00 p.m. and Th

1:45-2:15 p.m.

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

| Weeks | Topics   | Assignment              | Due Date      |
|-------|--|-------------------------|---------------|
| 1     | Accounting in Business                                   | Homework                | January 16    |
| 2     | Accounting for Business Transactions                     | Homework                | January 23    |
| 3     | Adjusting Accounts for Financial Statements              | Homework                | January 30    |
| 4     | Accounting for Merchandising Operations                  | Homework                | February 6    |
| 5     | Inventories and Cost of Sales                            | Homework                | February 13   |
| 6     | Cash, Fraud, and Internal Control                        | Homework                | February 20   |
| 7     | Accounting for Receivables                               | Homework                | February 27   |
| 8     | Accounting for Long-Term Assets                          | Homework                | March 6       |
| 9     | Accounting for Current Liabilities                       | Homework and AI Project | March 20      |
| 10    | Accounting for Long-Term Liabilities                     | Homework                | March 27      |
| 11    | Corporate Reporting & Analysis and Reporting Cash Flows  | Homework                | April 3 & 10  |
| 12    | Time Value of Money and Analysis of Financial Statements | Homework                | April 17 & 24 |

#### II. Grading and Testing Guidelines:

Final Grade Calculation

| Activity                   | Qty | Points | Percentage |
|----------------------------|-----|--------|------------|
| Homework                   | 31  | 730    | 58%        |
| Accounting Cycle Simulator | 1   | 100    | 8%         |

Course Number: \_\_\_\_\_  
Semester / Session: \_\_\_\_\_

Course Title: \_\_\_\_\_  
Start / End Date: \_\_\_\_\_

|            |   |       |      |
|------------|---|-------|------|
| Exams      | 4 | 400   | 32%  |
| AI Project | 1 | 30    | 2%   |
| 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 the important concepts.
3. **Topic description #9, #10 and #11**
  - a. Prepare the financial statements
4. **Topic description #12**
  - a. Analysis the financial statements using business ratios

### **III. Examination Policy:**

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
3. No makeup opportunity will be given for absences of unscheduled quizzes.

### **IV. Class Attendance and Homework Make-Up Policy:**

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. Keeping up with all assignments when due
  - b. Notifying the instructor if a problem arises
  - c. Notifying the instructor if they are not understanding the material so we can review it

### **V. Classroom Expectations:**

1. Assignments are due on time.
  - a. Assignments are opened at least 4 days before they are due to allow you to budget your time with some assignments open from the beginning of the semester.
  - b. Deadlines are enforced. If you have technical difficulty, notify me immediately via email.
    - Many technical issues can be resolved by me from home.
2. Homework needs to be completed to learn the material as well as reading the chapters.
  - a. Check your study habits since there is no substitution for hard work.