



North Central State College
SYLLABUS ADDENDUM

Academic Division: Engineering Technology, Business, and Criminal Justice **Discipline:** Accounting
Course Coordinator: Brooke Miller
Course Number: ACCT 1010 **Course Title:** Financial Accounting
Semester / Session: Summer 2026 **Start / End Date:** 05/26/2026 thru 07/16/2026

Instructor Information

Name: Keith Aldous **Credentials:** MBA
Phone Number: 567-241-9685 **E-Mail Address:** KAldous@ncstatecollege.edu
Office Location: RICI **Office Hours:** Monday 8am-12pm

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

Weeks	Topics	Assignment	Due Date
1	Accounting in the Business World Recording business transactions	Daily Homework	Week 1
2	Adjusting process Completing the Accounting Cycle	Daily Homework	Week 2
3	Merchandise Operations Merchandise Inventory	Daily Homework	Week 3
4	Internal control and Cash Receivables	Daily Homework	Week 4
5	Plant Assets Investments	Daily Homework	Week 5
6	Current Liabilities and Payroll Long Term Liabilities	Daily Homework	Week 6
7	Stockholders Equity Statement of Cash Flows	Daily Homework	Week 7
8	Financial Statement Analysis Final Exam	Daily Homework	Week 8

Course Number: _____
Semester / Session: _____

Course Title: _____
Start / End Date: _____

II. Grading and Testing Guidelines:

Final Grade Calculation

Activity	Qty	Points	Percentage
Quiz	16	10	40%
Homework	16	10	40%
Attendance	16	5	20%

1. **Topic description #1**
 - a. Explain the broad role that accounting information plays in the economy.
2. **Topic description #2**
 - a. Explain the broad role that accounting information plays in the economy.
3. **Topic description #3**
 - a. Explain basic financial statements-their nature, purposes and use by business decision makers.
4. **Topic description #4**
 - a. Explain basic financial statements-their nature, purposes and use by business decision makers.
5. **Topic description #5**
 - a. Use the language of accounting and apply the important concepts on which financial reporting is based.
6. **Topic description #6**
 - a. Use the language of accounting and apply the important concepts on which financial reporting is based.
7. **Topic description #7**
 - a. Summarize general business concepts and processes.
8. **Topic description #8**
 - a. Summarize general business concepts and processes.
9. **Topic description #9**
 - a. Analyze the impact of basic business transactions on the financial statements of a business corporation.
10. **Topic description #10**
 - a. Analyze the impact of basic business transactions on the financial statements of a business corporation.
11. **Topic description #11**
 - a. Prepare basic financial statements for a simple corporate business entity.
12. **Topic description #12**
 - a. Prepare basic financial statements for a simple corporate business entity.
13. **Topic description #13**
 - a. Evaluate the financial performance of a simple corporation on the basis of its financial statements.
14. **Topic description #14**
 - a. Evaluate the financial performance of a simple corporation on the basis of its financial statements.
15. **Topic description #15**
 - a. Evaluate the financial performance of a simple corporation on the basis of its financial statements.
16. **Topic description #16**
 - a. Evaluate the financial performance of a simple corporation on the basis of its financial statements.

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. Making up the exam
3. No makeup opportunity will be given for absences of unscheduled quizzes.

Course Number: _____
Semester / Session: _____

Course Title: _____
Start / End Date: _____

IV. Class Attendance and Homework Make-Up Policy:

1. Class attendance is necessary to acquire the knowledge required to _____
 - a. Complete course

2. Students are responsible for _____
 - a. Completing tests and assignments

V. Classroom Expectations:

1. Attend Class
2. Actively participate in class
3. Be respectful



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	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>