ACCT 2399 - Accounting Capstone
3 Credit Hours

Course Description:

This course reviews topics covered in courses included in the accounting curriculum.

Course Outcomes:

Upon successful completion of this course, students will:

- apply skills required in the accounting profession
- apply knowledge gained in previous courses to demonstrate skills in principles and practices across a wide range of accounting topics, problems, and/or scenarios

Prerequisites and Corequisites:

ACCT 1020, ACCT 2312 and ACCT 2382

Course Topics:

- Introductory Case Problems
- Governance and Regulation Case Problems
- Financial Reporting - US GAAP
- Financial Reporting - IFRS
- Financial Statement Analysis

Specific Course Requirements:

This course requires that you have a working knowledge of accounting principles learned in previous accounting courses.

Required Textbooks:

Please visit the [Virtual Bookstore](#) to obtain textbook information for this course. Move your cursor over the "Books" link in the navigation bar and select "Textbooks & Course Materials." Select your Program, Term, Department, and Course; then select "Submit."

Supplementary Materials:

Any supplementary materials will be provided via the web within the course content.

Students will need to purchase a webcam with microphone for the final presentation/project within the course. A suggestion would be the Logitech Webcam C920 that includes a microphone and camera. If your device already has a webcam then it is not necessary to purchase one. You may use your phone or tablet to record your report.

Microsoft Office Excel is recommended; however, Google Spreadsheets will work if you do not have access to Microsoft Office.

Hardware and Software Requirements:

Minimum hardware requirements can be found [here](#).

Minimum software requirements can be found [here](#).

Common applications you might need:
To read a PDF file download the latest version of [Adobe Reader here](#)
Don't have Microsoft Word? Explore an alternative [OpenOffice here](#)
Accessing a PowerPoint file? Download the [PowerPoint Viewer here](#)

Web Resources:

Purdue [OWL Online Writing Lab](#) (for APA, MLA, or Chicago style)

The Writing Center [Online Writer's Handbook](#)

Student Resources:

- Technical support information can be found on the [TN eCampus Help Desk](#) page.
- Smarthinking virtual tutoring is available **FREE** of charge. to access Smarthinking, visit the course homepage and select Smarthinking under Course Resources. You also view [sample sessions](#) to see what Smarthinking offers and how it works.
- Information on other student issues or concerns can be located on the [TN eCampus Student Resources](#) page.

Instructor Information:

Please see "Instructor Information" in the Getting Started Module for instructor contact information, virtual office hours, and other communication information. You can expect to receive a response from the instructor within 24-48 hours unless notified of extenuating circumstances.

Grading Procedures:

Letter grades for this course will be assigned based on the following scale.

Assigned Grade

Percentage	Assigned Grade
90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
under 59%	F

Graded Items

Description	Percentage/Points
5 Discussions @ 10 points each	20% / 50 total points
15 of Case Studies @ 6.6 points each	40% / 99 total points
1 Final Project @100 points	40% / 100 total points
Total Points	100% / 249 total points

Assignments and Projects:

Writing Assignments and Quizzes

Students will participate in discussions, complete cost accounting problem assignments, take a practice quiz, and a test in each module. There is a comprehensive non-proctored final exam. All assignments and projects will be graded within two weeks of the due date. Students can find details of these assignments in the textbook. A brief assignment description is offered within each Assignment submission page for your convenience. Be advised that the textbook offers additional examples and resources, so be sure to use it to your advantage.

Discussions

The discussions present case study challenges and encourage your interactions with other students in the class.

Class Participation:

Participation is mandatory for all assignments and discussions in order to get the most out of this course. Everything is for a grade and will need to be completed to get the highest points in this course. Discussions are here for you to think about what is posted and develop your comprehension of each module. Please allow adequate time for posts and answers to emails. Students should log in to the course every other day for updated materials such as discussions posts.

Late Policy:

Assignments are due on specific dates. These dates and the required assignments are listed in the Assignments Schedule document in the Getting Started section of the Content, as well as in the course calendar. All required work for the class must be submitted by the due date. Access to the online content will end when the due date occurs. If an emergency arises, contact your instructor immediately. It will be up to the instructor if assignments can be submitted late.

Course Ground Rules:

The following two statements (1., 2.) were derived from the TBR System-wide Student Rules document, released January 2012:

RULES OF THE TENNESSEE BOARD OF REGENTS STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE SYSTEMWIDE STUDENT RULES CHAPTER 0240-02-03 STUDENT CONDUCT AND DISCIPLINARY SANCTIONS

[Read the document in its entirety here.](#)

1. Standards of Conduct:

- Students are required to adhere to the same professional, legal and ethical standards of conduct online as on campus. In addition, students should conform to generally accepted standards of "netiquette" while sending e-mail, posting comments to the discussion board, and while participating in other means of communicating online. Specifically, students should refrain from inappropriate and/or offensive language, comments and actions.

2. [Review the TN eCampus Academic Integrity/Academic Honesty Policy](#):

- In their academic activities, students are expected to maintain high standards of honesty and integrity. Academic dishonesty is prohibited.

Such conduct includes, but is not limited to:

- an attempt by one or more students to use unauthorized information in the taking of an exam
- to submit as one's own work, themes, reports, drawings, laboratory notes, computer programs, or other products prepared by another person,
- or to knowingly assist another student in obtaining or using unauthorized materials.

Plagiarism, cheating, and other forms of academic dishonesty are prohibited.

Students guilty of academic misconduct, either directly or indirectly through participation or assistance, are subject to disciplinary action through the regular procedures of the student's home institution. Refer to the student handbook provided by your home institution to review the student conduct policy.

In addition to other possible disciplinary sanctions that may be imposed, the instructor has the authority to assign an "F" or zero for an activity or to assign an "F" for the course.

Other Course Rules:

Students are expected to:

- Participate in all aspects of the course
- Communicate with other students

- Learn how to navigate in Brightspace
- Keep abreast of course announcements
- Use the assigned course management (Brightspace) email address rather than a personal email address
- Address technical problems immediately:
  - [Contact Technical Support](#)
  - [View Term Calendar here](#)
- Observe course netiquette at all times.

Guidelines for Communications:

Email:

- Always include a subject line.
- Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails. Use of emoticons might be helpful in some cases.
- Use standard fonts.
- Do not send large attachments without permission.
- Special formatting such as centering, audio messages, tables, html, etc. should be avoided unless necessary to complete an assignment or other communication.
- Respect the privacy of other class members

Discussions:

- Review the discussion threads thoroughly before entering the discussion. Be a lurker then a discussant.
- Try to maintain threads by using the "Reply" button rather starting a new topic.
- Do not make insulting or inflammatory statements to other members of the discussion group. Be respectful of other's ideas.
- Be patient and read the comments of other group members thoroughly before entering your remarks.
- Be cooperative with group leaders in completing assigned tasks.
- Be positive and constructive in group discussions.
- Respond in a thoughtful and timely manner.

Library:

The [Tennessee Virtual Library](#) is available to all students enrolled in TN eCampus programs and courses. Links to library materials (such as electronic journals, databases, interlibrary loans, digital reserves, dictionaries, encyclopedias, maps, and librarian support) and Internet

resources needed by learners to complete online assignments and as background reading will be included within the course modules. To access the Virtual Library, go to the course homepage and select the *Virtual Library* link under Course Resources.

Students with Disabilities:

Qualified students with disabilities will be provided reasonable and necessary academic accommodations if determined eligible by the appropriate disability services staff at their home institution. Prior to granting disability accommodations in this course, the instructor must receive written verification of a student's eligibility for specific accommodations from the disability services staff at the home institution. It is the student's responsibility to initiate contact with their home institution's disability services staff and to follow the established procedures for having the accommodation notice sent to the instructor.

Syllabus Changes:

The instructor reserves the right to make changes as necessary to this syllabus. If changes are necessitated during the term of the course, the instructor will immediately notify students of such changes both by individual email communication and posting both notification and nature of change(s) on the course bulletin board.

Disclaimer

The information contained in this syllabus is for general information purposes only. While we endeavor to keep this information up-to-date and accurate, there may be some discrepancies between this syllabus and the one found in your online course. The syllabus of record is the one found in your online course. Please make sure you read the syllabus in your course at the beginning of the semester. Questions regarding course content should be directed to your instructor.