INSTRUCTIONAL PACKAGE

ACC 101
Accounting Principles I

Effective Term
Fall 2025/Spring 2026/Summer 2026

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Part I: Course Information

Effective Term: <u>Fall 2025/Spring 2026/Summer 2026</u>

COURSE PREFIX: ACC 101   COURSE TITLE: Accounting Principles I

CONTACT HOURS: 3   CREDIT HOURS: 3

RATIONALE FOR THE COURSE:

Accounting is an information system which measures business activity and communicates the results to users. Accounting is the "language of business", and the better someone understands the language, the better equipped that person will be to make informed decisions about the business.

COURSE DESCRIPTION:

This course introduces basic accounting procedures for analyzing, recording, and summarizing financial transactions, adjusting and closing the financial records at the end of the accounting cycle, and preparing financial statements.

PREREQUISITES/CO-REQUISITES:

(SAT Critical Reading 380 or ACT Reading 14 or Multiple Measures English 1 or Writing Sample ENG101 1 or WS ENG101 with Lab 1 or Writing Sample ENG155 1) or (Credit level ENG 155 Minimum Grade of C or Credit level ENG 155 Minimum Grade of TC) or (Credit level ENG 101 Minimum Grade of C or Credit level ENG 101 Minimum Grade of TC) and (New SAT Mathematics 350 or ACT Math 15 or Multiple Measures Math 1) or (Credit level MAT 155 Minimum Grade of C or Credit level MAT 155 Minimum Grade of TC) or (Credit level MAT 101 Minimum Grade of C or Credit level MAT 101 Minimum Grade of TC) or (Credit level MAT 102 Minimum Grade of C or Credit level MAT 102 Minimum Grade of TC)

REQUIRED MATERIALS:

Please visit the BOOKSTORE online site for most current textbook information.

Enter the semester, course prefix, number and section when prompted and you will be linked to the correct textbook.

TECHNICAL REQUIREMENTS:

Access to Desire2Learn (D2L), HGTC's learning management system (LMS) used for course materials.
Access to myHGTC portal for student self-services.
College email access – this is the college's primary official form of communication.

STUDENT IDENTIFICATION VERIFICATION:

Students enrolled in online courses will be required to complete identity verification. Please refer to your Instructor Information Sheet for information regarding this requirement.

CLASSROOM ETIQUETTE:

As a matter of courtesy to other students and your professor, please turn off cell phones and other communication/entertainment devices before class begins. If you are monitoring for an emergency, please notify your professor prior to class and switch cell phone ringers to vibrate.

NETIQUETTE: is the term commonly used to refer to conventions adopted by Internet users on the web, mailing lists, public forums, and in live chat focused on online communications etiquette. For more information regarding Netiquette expectations for distance learning courses, please visit [Online Netiquette.](#)

Part II: Student Learning Outcomes

COURSE LEARNING OUTCOMES and ASSESSMENTS*:

Unit #1

Materials Covered: Chapters 1, 2, 3, and 4
*Assessment(s): Homework problems, comprehensive problem, unit test, quizzes

Learning Outcomes:
1. Define & interpret the accounting equation and each of its components.
2. Describe an account and its use in recording transactions.
3. Define debits and credits and explain double-entry accounting.
4. Analyze the impact of transactions on accounts & financial statements.
5. Prepare and explain adjusting entries.
6. Explain and prepare an adjusted trial balance.
7. Prepare financial statements from an adjusted trial balance.
8. Describe and prepare closing entries.

Unit #2

Materials Covered: Chapters 5 and 6
Assessment(s): Homework problems, unit test, quizzes

Learning Outcomes:
1.   Define merchandising activities and identify income components for a merchandising company.
2.   Analyze and record transactions for merchandise purchases using a perpetual system.
3.   Analyze and record transactions for merchandise sales using a perpetual system.
4.   Define and prepare a multiple-step income statement.
5.   Identify the items making up merchandise inventory.
6.   Identify the costs of merchandise inventory.
7.   Compute inventory in a perpetual system using the methods of specific identification, FIFO, LIFO, and weighted average.
8.   Compute the lower of cost or market amount of inventory.

Unit #3

Materials Covered: Chapters 8, 9, and 10
Assessment(s): Homework problems, unit test, quizzes

Learning Outcomes:
1.   Define internal control and identify its purpose and principles.
2.   Prepare a bank reconciliation.
3.   Describe accounts receivable and how they occur and are recorded.
4.   Apply the allowance method and estimate uncollectibles based on sales and accounts receivable.
5.   Describe a note receivable, the computation of its maturity date, and the recording of its existence.
6.   Record the honoring and dishonoring of a note and adjustments for interest.
7.   Explain the cost principle for computing the cost of plant assets.
8.   Compute and record depreciation using the straight-line, units-of production, and declining-balance methods. 9. Account for natural resources and intangible assets.

Unit #4

Materials Covered: Chapters 11, 13 & 16
*Assessment(s): Homework problems, unit test, quizzes

Learning Outcomes:
1. Describe current and long term liabilities and their characteristics.
2. Prepare entries to account for short term notes payable.
3. Compute and record employee payroll deductions and liabilities.
4. Compute and record employer payroll expenses and liabilities.
5. Explain how to account for contingent liabilities.
6. Record the issuance of corporate stock.
7. Prepare a statement of cash flows using the indirect method.

*Students – please refer to the Instructor's Course Information sheet for specific information on assessments and due dates.

GENERAL EDUCATION OUTCOMES:

This course fulfills the following General Education Outcomes through the (list the appropriate assessment – programs should select which GELO applies). Upon completion of this course, students will be able to:
(Check all that apply.)

☒ Communication – Students will be able to communicate effectively, orally and/or in written format.

☒ Critical thinking – Students will be able to demonstrate higher order of thinking when problem solving.

☒ Career Readiness/Lifelong Learning – Students will be able to effectively engage in the professional world or transition to higher level learning.

Part III: Grading and Assessment

EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS*:

Students' performance will be assessed and the weight associated with the various measures/artifacts are listed below.

EVALUATION*

*Varies – please see the Instructor Information Sheet for a breakdown of points/weighted assignments.

Students, for the specific number and type of evaluations, please refer to the Instructor's Course Information Sheet.

GRADING SYSTEM:

The Business Department has a seven-day grading policy for all courses. Please note the College adheres to a 10-point grading scale A = 100 – 90, B = 89- 80, C = 79 – 70, D = 69 – 60, F = 59 and below.

Grades earned in courses impact academic progression and financial aid status. Before withdrawing from a course, be sure to talk with your instructor and financial aid counselor about the implications of that course of action. Ds, Fs, Ws, WFs and Is also negatively impact academic progression and financial aid status.

The Add/Drop Period is the first 5 days of the semester for **full term** classes. Add/Drop periods are shorter for accelerated format courses. Please refer to the academic calendar for deadlines for add/drop. You must attend at least one meeting of all of your classes during that period. If you do not, you will be dropped from the course(s) and your Financial Aid will be reduced accordingly.

Part IV: Attendance

Horry-Georgetown Technical College maintains a general attendance policy requiring students to be present for a minimum of 80 percent (80%) of their classes in order to receive credit for any course. Due to the varied nature of courses taught at the college, some faculty may require up to 90 percent (90%) attendance. Pursuant to 34 Code of Federal Regulations 228.22 - Return to Title IV Funds, once a student has missed over 20% of the course or has missed two (2) consecutive weeks, the faculty is obligated to withdraw the student and a student may not be permitted to reenroll. **Instructors define absentee limits for their class at the beginning of each term; please refer to the Instructor Course Information Sheet.**

For online and hybrid courses, check your Instructor's Course Information Sheet for any required on-site meeting times. Please note, instructors may require tests to be taken at approved testing sites, and if you use a testing center other than those provided by HGTC, the center may charge a fee for its services.

Part V: Student Resources

THE STUDENT SUCCESS AND TUTORING CENTER (SSTC):

The SSTC offers to all students the following **free** resources:

1. Academic tutors for most subject areas, Writing Center support, and Academic Coaching for college success skills.
2. Online tutoring and academic support resources.
3. Professional and interpersonal communication coaching in the EPIC Labs.

Visit the Student Success & Tutoring Center website for more information. To schedule tutoring or coaching, contact the SSTC at sstc@hgtc.edu or self-schedule in the Penji iOS/Android app or at www.penjiapp.com. Email sstc@hgtc.edu or call SSTC Conway, 349-7872; SSTC Grand Strand, 477-2113; and SSTC Georgetown, 520-1455, or go to the SSTC Online Resource Center to access on-demand resources.

STUDENT INFORMATION CENTER: TECH Central

TECH Central offers to all students the following free resources:

1. Getting around HGTC: General information and guidance for enrollment, financial aid, registration, and payment plan support!

2. In-person and remote assistance are available for Desire2Learn, Student Portal, Degree Works, and Office 365.

3. Chat with our staff on TECH Talk, our live chat service. TECH Talk can be accessed on the student portal and on TECH Central's website, or by texting questions to (843) 375-8552. Visit the Tech Central website for more information. Live Chat and Center locations are posted on the website. Or please call (843) 349 – TECH (8324), Option # 1.

HGTC LIBRARY:

Each campus location has a library where HGTC students, faculty, and staff may check out materials with their HGTC ID. All three HGTC campus libraries have librarians and staff who can aid with research, computers to support academic research and related school-work, and

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individual/group study rooms. Printing is available as well at each location. Visit the [Library](#) website for more information or call (843) 349-5268.

STUDENT TESTING:
Testing in an **online/hybrid** course and in **make-up exam** situations may be accomplished in a variety of ways:
- Test administered within D2L.
- Test administered in writing on paper.
- Test administered through Publisher Platforms (which may have a fee associated with the usage)

Furthermore, tests may have time limits and/or require a proctor.

Testing candidates must make their appointments 24 hours in advance.

Students must bring a physical ID in order to take a test.

Proctoring can be accomplished either face-to-face at an approved site or online through our online proctoring service. To find out more about proctoring services, please visit the [Online Testing](#) section of the HGTC's Testing Center webpage.

The **Instructor Information Sheet** will have more details on test requirements for your course.

DISABILITY SERVICES:
HGTC is committed to providing an accessible environment for students with disabilities. Students seeking accommodations are encouraged to visit HGTC's [Accessibility and Disability Service webpage](#) for detailed information.

It is the student's responsibility to self-identify as needing accommodations and to provide appropriate documentation. Once documentation is submitted, the student will participate in an interactive process with Accessibility and Disability Services staff to determine reasonable accommodations. Students may begin the accommodations process at any time; however, accommodations are **not retroactive** and will only be applied from the point at which they are approved. Students must contact the office **each semester** to renew their accommodations.

For assistance, please contact the Accessibility and Disability Services team at disabilityservices@hgtc.edu or 843-796-8818 (call or text).

COUNSELING SERVICES:
HGTC Counseling Services strives to optimize student success through managing personal and academic concerns that may interfere with achieving educational goals. Staff are available to

every student for assistance and guidance on personal matters, academic concerns and other areas of concern. HGTC offers free in-person and telehealth counseling services to students. For more information about counseling services, please reach out to counseling@hgtc.edu or visit the website the Counseling Services webpage.

STATEMENT OF EQUAL OPPORTUNITY/NON-DISCRIMINATION STATEMENT:

Our sincere commitment to both effective business management and equitable treatment of our employees requires that we present this Policy Statement as an embodiment of that commitment to the fullest.

Discrimination is conduct that includes unjust or prejudicial treatment based upon an individual's sex, race/color, religion, national origin, age, disability, service in the uniformed services (as defined in state and federal law), veteran status, political ideas, marital or family status, pregnancy, childbirth, or related medical conditions, including, but not limited to, lactation, genetic information, genetic identity, gender expression, or sexual orientation that excludes an individual from participation in, denies the individual the benefits of, treats the individual differently, or otherwise adversely affects a term or condition of a person's working or learning environment. This includes failing to provide reasonable accommodation, consistent with state and federal law, to persons with disabilities.

INQUIRIES REGARDING THE NON-DISCRIMINATION/TITLE IX POLICIES:

Student and prospective student inquiries concerning Section 504, Title II, Title VII, and Title IX and their application to the College or any student decision may be directed to the Vice President for Student Affairs.

> **Dr. Melissa Batten, VP Student Affairs**
> *Title IX, Section 504, and Title II Coordinator*
> Building 1100, Room 107A, Conway Campus
> PO Box 261966, Conway, SC 29528-6066
> 843-349-5228
> Melissa.Batten@hgtc.edu

Employee and applicant inquiries concerning Section 504, Title II, and Title IX and their application to the College may be directed to the Vice President for Human Resources.

> **Jacquelyne Snyder, VP Human Resources**
> *Affirmative Action/Equal Opportunity Officer and Title IX Coordinator*
> Building 200, Room 205B, Conway Campus
> PO Box 261966, Conway, SC 29528-6066
> 843-349-5212
> Jacquelyne.Snyder@hgtc.edu

TITLE IX REQUIREMENTS:
Title IX of the Education Amendments of 1972 protects students, employees, applicants for admission and employment, and other persons from all forms of sex discrimination.

HGTC prohibits the offenses of domestic violence, dating violence, sexual assault, and stalking and will provide students, faculty, and staff with necessary information regarding prevention, policies, procedures, and resources.

Any student, or other member of the college community, who believes that they have been a victim of sexual harassment, domestic violence, dating violence, sexual assault, or stalking may file a report with the college's Title IX Coordinator or campus law enforcement*.

> *Faculty and Staff are required to report these incidents to the Title IX Coordinator when involving students. The only HGTC employees exempt from mandatory reporting are licensed mental health professionals (only as part of their job description such as counseling services).

Student and prospective student inquiries concerning Title IX and its application to the College or any student decision may be directed to the Vice President for Student Affairs.
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PREGNANCY ACCOMMODATIONS
Under Title IX, colleges must not exclude a pregnant student from participating in any part of an educational program. Horry-Georgetown Technical College is committed to ensuring that pregnant students receive reasonable accommodations to ensure access to our educational programs.

Students should advise the Title IX Coordinator of a potential need for accommodations as soon as they know they are pregnant. It is extremely important that communication between student, instructors, and the Title IX Coordinator begin as soon as possible. Each situation is unique and will be addressed individually.

Title IX accommodations DO NOT apply to Financial Aid. Financial Aid regulations do not give the College any discretion in terms of Financial Aid eligibility.

Certain educational programs may have strict certification requirements or requirements mandated by outside regulatory agencies. Therefore, in some programs, the application of Title IX accommodations may be limited.

To request pregnancy accommodations, please complete the *Pregnancy Intake Form* that can be found [here](#).