

Edison State Community College

ACC121S- Introduction to Financial Accounting

Instructor: Tyler Pond

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Phone: Use email to contact instructor

Office Hours: By appointment

Credentials: Master in Business Administration, Forensic Accounting, Southern New Hampshire University, 2022
Bachelor of Business Administration, Business Management, Maranatha Baptist University, 2013

Course Description:

Application of accounting procedures to a single proprietorship including organization of ledgers, accounts, journals, financial statements, management of cash, inventories, proprietorships, partnerships, and corporations, including plant assets, depreciation, current liabilities, stockholders' equity, long term obligations and financial statement analysis. Co-requisite or pre-requisite, FIN119S

Textbook & Resources:

- Horngren's Financial and Managerial Accounting, The Financial Chapters, and MyAccountingLab by Tracie Miller-Nobles, Brenda Mattison and Ella Mae Matsumura, 8th edition. (mandatory). MyAccountinglab access card and e-book, ISBN 9780138079888; OR MyAccountinglab access card, e-book and loose-leaf textbook, ISBN 9780138079772
- Snap2IT Accounting, Sunny Skies Landscaping Practice Set (mandatory), ISBN 8780003198776
- Calculator – HP10Bii+ used in FIN119S (not mandatory)

Course Objectives:

Your major goals are to:

- Become aware of what financial accounting is and is not.
- Learn how to use financial accounting data in decision making situations, and
- Learn how to record basic financial accounting information.

A secondary set of goals are to

- Improve critical thinking skills,
- Learn how to work with other people, and
- Improve communication skills.

Evaluation Procedures:

Grading Category	Points	Weight	Cumulative Points	% of Grade	Letter Grade
Problems	395	24%	1489.5 - 1655	90 - 100 %	A
Quizzes	150	9%	1324 - 1489.4	80 - 89.9 %	B
Ad Hoc Assignments	130	8%	1158.5 - 1323.9	70 - 79.9 %	C
Accounting Practice Set	850	51%	993 - 1158.4	60 - 69.9%	D
Exams	130	8%	992.9 and below	59.9% and below	F
Totals:	1655	100%			

Assignment Details

- **Practice Problems:** Short “A” exercises from each chapter completed in MyAccountingLab or Excel. Unlimited attempts. Not graded, but essential preparation for graded work.
- **Graded Problems:** “B” problems from each chapter completed via MyAccountingLab. Up to 3 attempts allowed to improve scores.
- **Quizzes:** One theory-focused quiz per chapter in MyAccountingLab. 2 attempts permitted.
- **Accounting Practice Set (Final Exam Equivalent)**
Begins midway and includes:
 - Manual (handwritten) entries
 - Online (website-based) books
 - Excel financial reports
 - **IMPORTANT: All three components are required to be completed to pass the class** (all 3-parts must match).
- **Exam:** A practical accounting project reflecting textbook content and real-world application. Completed via Excel and/or MyAccountingLab with 2 attempts permitted.
- **Excel Assignments:** Must be submitted in Excel format (.xls or .xlsx) via Blackboard. Email submissions will not be accepted.
- **Ad Hoc Assignments:** Includes discussion board posts and a Statement of Understanding. Offers opportunities to reinforce learning and connect with peers across delivery methods (in-person or online).

Student Expectations

- Read assigned chapters and complete all problems.
- Stay active in the course and access support materials in Blackboard.
- Communicate promptly with your instructor about questions or challenges or if you anticipate missing deadlines.
- Students are expected to adhere to the deadlines as posted in the class schedule.
- Follow Edison State’s Academic Honesty Policy.

Ethical Use of AI

AI tools may support learning—such as brainstorming, revising reflections, or formatting—but must not replace your own effort.

- All graded work (quizzes, discussion boards, practice sets, etc.) must reflect your understanding.
- Submitting AI-generated work without meaningful personal input violates academic integrity and earns a zero.
- Use AI as a guide, not a substitute. Integrity matters.

Flexibility & Accessibility

- Students may attend any face-to-face section (day or evening) to reinforce learning. All sections follow identical schedules and content.

Notes:

- The instructor reserves the right to modify this syllabus at any time.
- Refer to your class schedule for assignments and due dates.
- See *Syllabus Part II Addendum* for additional student support services.

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AI POLICY - All coursework for this class must be authored solely by you. While limited use of generative AI tools like ChatGPT is permitted for brainstorming, outlining ideas, or checking grammar and style, AI-generated submissions—including drafts, full sentences, paragraphs, or entire assignments—are strictly prohibited and will be treated as academic misconduct. Any approved AI assistance must be properly documented and cited, in alignment with the college's academic honesty policies. If you're unsure about permitted usage, please ask for clarification before proceeding

ACCOMMODATIONS /ACCESSIBILITY AND DISABILITY SUPPORT SERVICES POLICY

Edison State Community College will make reasonable accommodations for students with documented disabilities. If you believe you may need an accommodation based on the impact of a disability, contact the instructor privately with your self-identification letter. If you do not have a self-identification letter, contact Accessibility and Disability Support Services by emailing accessibilitysupport@edisonohio.edu or by calling 937.381.1548. Accessibility and Disability Support Services is located on the Piqua Campus in Room 160. For additional information, visit <https://www.edisonohio.edu/services-support/accessibility-disability-support-services>

TESTING YOUR FAITH ACT POLICY - Edison State Community College is committed to providing an environment respectful of students' beliefs. Students are permitted to be absent for up to 3 days each semester based on their faith, religion, or spiritual belief system with no academic penalty. Students must complete the Testing Your Faith Act Accommodations Form, <https://www.edisonohio.edu/services-support/registration-records>, located in "Forms" and provide a copy to their individual faculty within 14 days from the start of the course. The entire policy can be found in the student handbook at <https://www.edisonohio.edu/services-support/student-resources>.

TITLE IX STATEMENT - Anti-Discrimination, Harassment and Bullying

It is the policy of the College to maintain a learning environment free from bullying, discrimination, sexual harassment or sexual violence. Title IX federal law protects students, employees and third parties with a relationship to the college. All Edison State Community College employees are required to report all knowledge of incidents that violate the Title IX policy to the Title IX Coordinator or Deputy Title IX Coordinator immediately. Student and employee confidential consultation is available through the Coordinator of Health and Wellness Services. Title IX Policy and procedure language as well as contact information for the Coordinator of Health and Wellness, Title IX Coordinator and Deputy Title IX Coordinator can be found at www.edisonohio.edu/TitleIX/.

TUTORING SERVICES - All Edison State students are eligible to receive free tutoring and learning support services through our Tutoring Center. Available services include Edison State tutors, both online and in-person, covering a wide variety of courses including various levels of math and paper reviews, online tutoring through OhioLINK eTutoring, distraction-reduced study rooms, and the use of Tutoring Center resources including subject-specific and general study guides. For more information on tutoring services, visit the Tutoring Center in the Library, email us at tutoringcenter@edisonohio.edu, call 937-778-7959, or visit our webpage at <https://www.edisonohio.edu/tutoring-center/>

		Snap2IT Accounting Practice Set		MyAccountinglab & Blackboard	Submissions
Week	Chapter	Assignment	Submit	Problems	Due Date
1	Briefly Share With Us			Post	Wed, 08/26/2026
				Response	Sun, 08/30/2026
1	1 - Intro to Accounting		Mandatory: Submit "Student Statement of Understanding"	Practice: 41A, 42A , S6-10, Homework 49B, 50B , Quiz; Net Worth Exercise	Sun, 08/30/2026
2	2 - Recording Business Transactions			Practice: 30A , S1-8,10; E12-13; Homework: 36B ; Quiz; T-Account Quiz; T-Account Exercise	Sun, 09/6/2026
3	3 - The Adjusting Process			Practice: 32A, 34A , S4-16, E29 Homework 37B, 39B , Quiz; T-Account Quiz	Sun, 09/13/2026
4	4 - Completing the Accounting Cycle			Practice 30A , S1-5, 7, 9-15, Homework 35B , Quiz	Sun, 09/20/2026
5	1-4 Comprehensive Practice Set & Quiz			Demonstrate Learning: C1-4 Practice Set; Chapter 1-4 Quiz	Sun, 09/27/2026
6	5 - Merchandising Business			Practice: 44A, 45A, S1-4; 8-18, Homework: 52B, 53B; Quiz	Sun, 10/4/2026
7	Special Journals & Subsidiary Ledgers	Introduction & Scavenger Hunt & Statement of Understanding	Scavenger Hunt: Complete & Submit Statement of Understanding: Complete & Submit	Homework: Excel Assignments; Quiz	Sun, 10/11/2026
8	6 - Merchandising Inventory	Week 2 transactions & Spot-Check Quiz	Week 2 Entries: Record Transactions into Journals and Post Entries into G/L both on paper and on Website per instruction manual. Submit Week 2 Transactions Spot-Check Quiz	Practice: 29A, S3-7, Homework: 34B, Quiz	Sun, 10/18/2026
9	7- Internal Controls & 8- Receivables	Week 3 transactions & Spot-Check Quiz	Week 3 Entries: Record Transactions into Journals and Post Entries into G/L both on paper and on Website per instruction manual. Submit Week 3 Transactions Spot-Check Quiz	Ch 7, Practice: 29A, S8-10, Homework: 35B, Quiz; Ch 8, Practice: 32A, S3-5; S9-12, Homework: 39B, Quiz	Sun, 10/25/2026
10	9-Plant Assets	Week 4 transactions & Spot-Check Quiz	Week 4 Entries: Record Transactions into Journals and Post Entries into G/L both on paper and on Website per instruction manual. Submit Week 4 Transactions Spot-Check Quiz	Practice: 31A, S1,3-4; E9-20; Homework: 37B, Quiz	Sun, 11/1/2026
11	11-Current Liabilities & Payroll	Post Special Journals to General Ledger Accounts; Tie off Trial Balance, A/R & A/P Schedules to Check Figures per instruction manual	Special Journal Postings: Post entries into G/L Both on Paper and on Website; Unadjusted Trial Balance & Schedules; Submit scanned copy of manual set of books	Practice: 26A, S-1,3,4,7-8; Homework: 31B, Quiz	Sun, 11/8/2026
12	12- Long Term Liabilities	Adjusting Entries; Record in Worksheet; Tie off to Check Figures; Complete Spot-Check Quiz to check account balances; Record Adjusting Entries to General Journal & Post to General Ledger Accounts per instruction manual	Adjusting Entries: Adjusted Trial Balance; Spot-Check Quiz; Record Transactions into Journals; Post Entries into G/L Both on Paper and on Website Submit Adjusting Entries Spot-Check Quiz	Practice: 34A, S1-9, 11, Homework: 41B, Quiz	Sun, 11/15/2026
13	13- Stockholder's Equity	Complete & Tie Off Worksheet with Income Statement and Balance Sheet Columns; Complete Worksheet per instruction manual	Worksheet: Submit Worksheet; Instructor will return for corrections 1x this week.	Homework: Quiz	Sun, 11/22/2026

		Snap2IT Accounting Practice Set		MyAccountinglab & Blackboard	Submissions
Week	Chapter	Assignment	Submit	Problems	Due Date
14	14-Statement of Cash Flows	Recovery Week to fix errors on worksheet; manual copy of practice set; and Website. If you are tied off to check figures, more on to next step. See instruction manual	Worksheet: Submit Revised Excel Template	Homework: Quiz	Sun, 11/29/2026
15	15-Financial Statement Analysis	Record Closing Entries to General Journal; Post to General Ledger Accounts; Complete Post Closing Trial Balance in Financial Statements per instruction manual; Closing Entry Spot-Check Quiz	Closing Entries: Record Transactions into Journals and Post Entries into G/L Both on Paper and on Website; Post Closing Trial Balance; A/P & A/R Schedules; Submit Closing Entries Spot-Check Quiz Submit .pdf scanned copy of manual set of books. Instructor will grade set of books on website. Need Help? Go to the Tutoring Center, Edison State Library.	Homework: Quiz	Sun, 12/6/2026
16	Accounting Practice Set	Complete Financial Statements Excel Workbook per instruction manual	Financial Statements: Submit completed Excel template	Practice Set	Fri, 12/11/2026

NOTE: When recording data into the Snap2IT Accounting Website, enter everything from your manual hand-written copy (REQUIRED), including: General Journal and All Special Journals; General Ledger Accounts and Subsidiary Ledger Accounts. Your entries are visible to the instructor and will be audited.