

**JAMESTOWN COMMUNITY COLLEGE**  
**State University of New York**

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**INSTITUTIONAL COURSE SYLLABUS**

**Course Title:** Princ/Financial Accounting

**Course Abbreviation and Number:** BUS 1510

**Credit Hours:** 4

**Course Type:** Lecture

**Course Description:** Students will gain a broad view of accounting's role in satisfying society's need for financial information. In an overview of the accounting profession, students will understand generally accepted accounting principles underlying the design, integrity, and effectiveness of accounting information systems. Providing relevant financial statements for the decision maker and the use of computers to generate financial information are outlined.

**Eligibility:** ENG 1510 without supports or Corequisite: ENG 1510 with supports, and MAT 0600, MAT 1500, or higher.

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**Student Learning Outcomes:**

Students who demonstrate understanding can:

1. Compile, report, and interpret accounting information.
  2. Recognize the importance of ethical behavior in fostering a community of mutual respect and integrity.
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**Topics Covered:**

- Uses of Accounting Information and the Financial Statements
  - Measuring Business Transactions
  - Measuring Business Income
  - Financial Reporting and Analysis
  - The Operating Cycle and Merchandising Operations
  - Inventories
  - Cash and Receivables
  - Current Liabilities & The Time Value of Money
  - Long-Term Assets
  - Long-Term Liabilities
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**Information for Students**

- Expectations of Students
  - [Civility Statement](#)
  - [Student Responsibility Statement](#)
  - [Academic Integrity Statement](#)

• [Accessibility Services](#)

Students who require accommodations to complete the requirements and expectations of this course because of a disability must make their accommodation requests to the Accessibility Services Coordinator.

- [Get Help: JCC & Community Resources](#)
- [Emergency Closing Procedures](#)

- Course grade is determined by the instructor based on a combination of factors, including but not limited to, homework, quizzes, exams, projects, and participation. Final course grade can be translated into a grade point value according to the following:

A=4.0	B+=3.5	B=3	C+=2.5	C=2	D+=1.5	D=1	F=0
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- Veterans and active duty military personnel with special circumstances (e.g., upcoming deployments, drill requirements, VA appointments) are welcome and encouraged to communicate these to the instructor.
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**Effective Date:** Fall 2021