Instructor: Esther S Bunn, MPA, CPA
Department: School of Accountancy
Office: 292K
Phone: 936.468.1629
E-mail: estherbunn@sfasu.edu
Office Hours: TU 9:00-11:30
W 10:00-11:30
TH 9:00-11:30, 1:50-2:20
Other times by appointment only

Online Office Hours:
SU 8:00 PM-9:00 PM
M 8:00 AM-9:00 AM, 8:00 PM-9:00 PM

Class Hours: TU 12:30-1:45 (BU Room 133)
TH 12:30-1:45 (BU Room 133)

Course Materials:

Course Coverage:
Practical application of accounting procedures for small businesses. Emphasis on accounting cycle, inventories, internal control, and taxes. May not be taken by business majors.

Course Objectives:
This course is intended to provide the student with a practical application of accounting procedures for small business. Emphasis is on the accounting cycle, inventories, internal controls, and taxes. This course does not count as credit for accounting majors.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity.”

Exams:
Exams are available and due in Connect on the stated due date. Exam questions are taken from the information included in the chapter readings, slides, interactive presentations, homework assignments, etc. No make-up exams will be allowed. With prior approval from the instructor, if a student misses an exam the final exam score will be substituted for the missed exam grade. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

In addition, the comprehensive final exam must be taken on campus during final exam week. See the course timeline for time and place. If you cannot take the final exam on the scheduled date, you must contact the instructor prior to the exam. Also, you MUST bring a photo ID with you in order to take the final exam.

Chapter Homework:
All homework assignments are due in Connect on the stated due date. No homework assignments will be accepted late, nor will they be accepted in writing. These assignments allow you to practice the concepts taught in each chapter and aid in preparing you for the chapter quizzes and exams. Since it is not practical to assign every problem at the end of the chapter, demonstration problems along with the solutions are included throughout each chapter. I strongly encourage you to take the time to work through those for additional practice to reinforce the concepts and prepare you for the quizzes and exams.
Chapter Interactive Lecture Activities:
Interactive presentations are due in Connect on the stated due date. These presentations teach the chapter objectives and aid in preparing you for the chapter quizzes and exams.

Chapter Quizzes:
All chapter quizzes are due in Connect on the stated due date. Quiz questions are taken from each chapter from information included in the chapter readings, slides, interactive presentations, homework assignments, etc. The “Getting Started Quiz” and the “Federal Income Tax Quiz” are found in D2L.

Orientation:
An orientation will be held the first or second week of classes in order to better acquaint students with the course setup and requirements. The room, time and date will be announced before the semester begins. Attendance is not required but HIGHLY recommended.

Extenuating Circumstances:
If at anytime during the semester you have an extenuating or emergency situation arise that will hinder your performance in this class, contact the instructor immediately. You should do so by dropping by my office, calling my office and speaking with me or leaving a message (in the event I am not there) or by email. Again, in order for your situation to be given any consideration at all, you must contact me immediately - not weeks or months later. Those that do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://cobweb.sfasu.edu/plo.html.

General Student Policies
Academic Integrity (A-9.1):
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty:
Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp.

Withheld Grades Semester Grades Policy (A-54): 
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.
Students with Disabilities:
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Acceptable Student Behavior:
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy D-34.1). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Course Requirements:
Exams (3) 300
Final Exam (comprehensive) 200
Getting Started Quiz 15
Chapter Quizzes 90
Federal Income Tax Quiz 15
Interactive Lecture Activities 90
Chapter Homework 90
800

Grading Scale:
A = 720-800 points
B = 640-719 points
C = 560-639 points
D = 480-559 points
F = 479 points or less

A Personal Note from the Instructor:
My goal is to inspire you to learn and challenge you to reach your fullest potential. I not only want to teach you accounting but also help you grow as a person. Because of that, I set very high standards for my students. Although this is an online class and attendance is not required, there are many deadlines that you are expected to keep up with in order to be successful in this class. This not only helps you succeed in this class but carries over to success in your everyday life. After all, I don’t think you will keep a good job long if you don’t have the task completed on time, etc.

Student-faculty contact promotes motivation and involvement. I want you to know that I am available to you during my office hours, by phone and email (all shown on page 1). I cannot know you are having difficulty in the class unless you tell me. I take my role in the learning process seriously and hope you do too. I want my students to know that I am personally invested whether you succeed or fail because I care that you learn.

You may have a fresh start any moment you choose. This thing we call “failure” is not the falling down, but the staying down.

---Mary Pickard

A good education is like a savings account. The more you put into it, the richer you are.

--Author Unknown
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| Aug 27 – Sept 4 | Getting Started Quiz               | • Read information in D2L  
• Complete quiz in D2L                                                       |
| Aug 27 – Dec 1  | Federal Income Tax Assignment      | • View video in D2L  
• Complete quiz in D2L                                                       |
| Aug 27 – Sept 4 | Chapter 1 Accounting in Business   | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Sept 5 – Sept 13| Chapter 2 Analyzing and Recording Transactions | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Sept 14 – Sept 22| Chapter 3 Adjusting Accounts and Preparing Financial Statements | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Sept 24         | Chapters 1 – 3                     | • Exam 1 in Connect                                                        |
| Sept 25 – Oct 3 | Chapter 4 Completing the Accounting Cycle | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
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| Oct 4 – Oct 12| Chapter 5: *Accounting for Merchandising Operations* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Oct 13 – Oct 21| Chapter 6: *Inventories and Cost of Sales* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Oct 23        | Chapters 4 - 6                       | • Exam 2 in Connect                                                       |
| Oct 24        | Last day to drop                     |                                                                           |
| Oct 24 – Nov 1| Chapter 7: *Accounting Information Systems* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Nov 2 – Nov 10| Chapter 8: *Cash and Internal Controls* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Nov 11 – Nov 19| Chapter 9: *Accounting for Receivables* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
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| Nov 20 – Dec 1 | Chapter 10  
Plant Assets, Natural Resources, and Intangibles | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Aug 27 – Dec 1 | Federal Income Tax Assignment              | • View video in D2L  
• Complete quiz in D2L |
| Dec 3        | Chapters 7 - 10                            | • Exam 3 in Connect |
| Tuesday Dec 11 | Chapters 1 - 10                           | • Comprehensive Final Exam on Campus  
• 10:30 AM – 12:30 PM  
• Business Building, Room 133 |