COURSE SYLLABUS
Accounting 231 500
Fall 2017

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in D2L)

Office Hours: M 9:00-10:50 AM & 2:20-3:30 PM
W 9:00-10:50 AM & 12:20-3:30 PM
Other times by appointment only

Online Office Hours: SU 2:00-3:00 PM
TH 8:30-9:30 PM

Class Hours: ACC 331.001 - M & W 11:00 AM-12:15 PM
ACC 331.600 – M & W 1:00 PM-2:15 PM (hybrid class)

Course Materials:
Financial & Managerial Accounting, Wild, Shaw, & Chiappetta, 6th edition (eBook or hardcopy)
McGraw-Hill Connect access for above listed textbook
Sharp EL-233S Calculator (to be distributed at the on campus final exam)

Course Coverage:
Introduction to concepts, principles, processes and uses of accounting information for financial reporting.

General Objective:
To introduce the student to the basic concepts of accounting. This includes the collection, presentation, and analysis of data for all forms of business enterprises.

Course Objectives:
Upon successful completion of this course, the student should be able to:

1. Understand the objectives of financial reporting established by the Financial Accounting Standards Board (FASB).

2. Use current financial accounting terminology.

3. Identify, analyze, and process relevant business transactions.

4. Identify, understand, prepare and analyze an income statement, statement of stockholder’s equity, and balance sheet.

5. Understand, classify and analyze cash flow statement.

6. Describe alternative methods of recognizing and valuing economic resources (assets) and claims on these resources (liabilities).

7. Apply the various methods of valuation and compare the financial statement impact of each.

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.”
Getting Started Quiz:
This quiz is located in D2L and due on the stated due date. After reading/watching all the information provided in D2L in the “Getting Started” folder under “Content,” take the “Getting Started” quiz. There is only ONE attempt allowed for this quiz and it is a timed quiz.

Chapter Interactive Lecture Activities:
Interactive presentations are found in Connect. These are NOT a graded activity. However, these presentations teach the chapter objectives and aid in preparing you for the LearnSmart activities, chapter homework and exams.

Chapter LearnSmart Activities:
Chapter LearnSmart activities are due in Connect on the stated due date. These activities help you practice the concepts and objectives taught in the chapter readings and interactive lecture activities and aid in preparing the student for the chapter homework and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. If you have not read the chapter and become familiar with the content, these activities will take much more time than they are structured to take. There is a tutorial in Connect that gives step by step instructions for successful completion of these activities.

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 exams. You will have 3 attempts to successfully complete these assignments and the highest grade will be recorded. Since it is not practical to assign every problem at the end of the chapter, “Need-to-Know” problems are found throughout each chapter that includes the solutions. There are also “Multiple Choice Quizzes” found at the end of each chapter that includes the solutions. I strongly encourage you to take advantage of these opportunities for additional practice to reinforce the concepts and prepare you for the exams.

Practice Set:
Each student is required to complete a practice set that will be located in Connect. THERE ARE 3 PARTS TO THE PRACTICE SET EACH DUE AT DIFFERENT TIMES WITH DIFFERENT POINT VALUES. The opening date and due date for each part is included on your course timeline. These dates vary and are NOT due with “regular” assignments.

Exams:
There are four “regular” exams available and due in Connect on the stated due dates. Exam questions are taken from the information included in the chapter readings and content, interactive presentations, LearnSmart activities, homework assignments, etc. These exams must be taken on the dates shown on the course timeline and no make-up exams will be allowed. The lowest of the four exam grades will be dropped. So, in the event you miss an exam that will be your dropped grade. If more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

Final Exam:
The final exam will cover chapters 1-12. This exam is located in Connect just like the “regular” exams. It is clearly labeled as “Final Exam.” No books, notes, etc., can be used. There are two options available for taking this exam—the first option is to take it on campus at the date, time and location listed on the course timeline. The second option is to take it through a remote proctoring service known as Remote Proctor Now on the date and time listed on the course timeline. THESE ARE THE ONLY TWO OPTIONS FOR THE FINAL EXAM. SO, IF YOU ARE UNABLE TO COME TO CAMPUS OR USE Remote Proctor Now, YOU WOULD NOT BE ABLE TO TAKE THE FINAL EXAM AND WOULD RECEIVE A ZERO FOR THIS GRADE. More information will be available in D2L approximately one to two weeks prior to the exam. THE STUDENT WILL BE RESPONSIBLE FOR LOGGING INTO D2L TO RECEIVE THIS INFORMATION AS TO NOT MISS ANY IMPORTANT DATES OR INFORMATION REGARDING THE EXAM. Not logging into D2L or not reading the information will not excuse the
student from missing the exam. Regardless which method you choose, you MUST show a photo ID in
order to take this exam. This exam is a big portion of your grade (please refer to “Course Requirements”) and MUST be taken on the date indicated on the course timeline and no makeup exam will be allowed. There will be no exceptions to this policy. **PLEASE NOTE:** There will be a cost of approximately $15 to take the final exam through Remote Proctor Now. This will be an expense to the student IF they choose to use Remote Proctor Now.

**Final Exam Grades/Course Letter Grades:**
The following information ONLY applies to students that take advantage of the remote proctoring service when taking the final exam. This does NOT apply to students that take the final exam on campus with the instructor present.

Final exam grades are subject to validation from the remote proctoring service for students who use this service. Once the student completes his/her exam, the proctoring service must obtain the appropriate file from the student’s computer to ensure the student did not display signs of cheating during the exam. In order to retrieve this file, the student must leave his/her computer on and connected to the internet for approximately two hours after completing the exam. In the event this file is not retrieved from the student’s computer, the student will be asked to cooperate with the service in order to retrieve the file as this is the ONLY way the final exam grade can be validated. Once this file is secured by the proctoring service, they can then provide the necessary information to the instructor to validate the final exam grade (assuming the student did not display signs of cheating during the exam). Therefore, if course letter grades are due to the registrar before the necessary information is received by the instructor from the proctoring service, the student will be notified via D2L email that their course letter grade is being withheld pending appropriate validation from the remote proctoring service.

**Extra Credit/Bonus Points:**
The lowest two LearnSmart and homework grades will be dropped. The lowest regular exam grade will be dropped. Allowing three attempts to complete homework gives students every opportunity to make a perfect score if they so choose. LearnSmart assignments can be completed until a perfect score is accomplished. Each part of the practice set can be completed until a perfect score is earned. Opportunities for bonus points may be given randomly and will be announced in D2L. (If the student does not login to D2L at least every other day, they may miss these bonus opportunities.) Therefore, there will not be one magic assignment at the end of the semester to regain all the points you did not take advantage of during the semester. So, please do NOT ask.

**D2L:**
D2L will be used as a source of communication. Since this is an online class, students need to check D2L AT LEAST every other day to receive important emails and messages. Should the student choose not to login this often, they may miss important changes/announcements regarding the course. Course materials, announcements and various assignments will be posted in D2L. Grades will also be posted in D2L. In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA D2L. It is the student’s responsibility to see that they have access to D2L for this class.

**Grades:**
Grades will be posted in D2L upon completion of the grading. The student must notify the instructor within one week of the grade being posted in D2L if they have a question about the grade in order for any grade adjustment to be considered. Waiting until the end of the semester is too late.

**Extenuating Circumstances/Emergencies/Illnesses:**
In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. However, **once an assignment(s) is CLOSED, it is too late to ask for any consideration.** Therefore, you MUST notify the instructor BEFORE the assignment(s) is CLOSED. Otherwise, the situation will be given no consideration. Understand that each situation will be handled on an individual basis.
Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event the student should encounter technical difficulties, the student must notify the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. **If you wait until the assignment has closed to report the problem, the assignment will not be reopened.** The student should report the issue by either calling my office or by email. **If you have a problem with Connect, you need to call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours.** When you contact Connect technical support, they will provide you with a case number. You need to include that case number in your correspondence with me. **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://www.sfasu.edu/cob/ug-plo.asp.

General Student Policies
Academic Integrity (4.1):
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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (5.5):
At the discretion of the instructor of record and with the approval of the academic unit head, 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, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

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), Room 325 in the Human Services Building, 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/.
**Student Conduct (10.4):**
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 full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) 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 (4)*: 300 (highest 3 grades)
- Comprehensive Final Exam*: 200
- Chapter Homework (12): 100 (highest 10 grades)
- Chapter LearnSmart Activities (12): 100 (highest 10 grades)
- Practice Set (3 parts): 60
- Getting Started Quiz: 25
  
```
  785
```

*Students must have a minimum OVERALL exam average of 60% for all other grades to count.

**Grading Scale:**
- A = 707-785 points
- B = 628-706 points
- C = 550-627 points
- D = 471-549 points
- F = 470 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 and correctly, 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
# Course Timeline

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| Aug 28 – Sept 1 | Getting Started Quiz                | • Read information and watch video in D2L  
• Complete quiz in D2L                                                                 |
| Aug 28 – Sept 5 | Chapter 1 Accounting in Business    | • Read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• Watch interactive lecture presentations and complete the corresponding activities in Connect  
• Complete the LearnSmart assignment in Connect  
• Complete the homework assignment in Connect  
• Practice Set – Part I opens                                                                 |
| Sept 6 – Sept 12 | Chapter 2 Accounting for Business Transactions | • Read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• Watch interactive lecture presentations and complete the corresponding activities in Connect  
• Complete the LearnSmart assignment in Connect  
• Complete the homework assignment in Connect  
• Practice Set – Part II opens                                                                 |
| Sept 13 – Sept 19 | Chapter 3 Adjusting Accounts for Financial Statements | • Read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• Watch interactive lecture presentations and complete the corresponding activities in Connect  
• Complete the LearnSmart assignment in Connect  
• Complete the homework assignment in Connect  
• Practice Set – Part III opens                                                                 |
| Thursday, Sept 14 | Practice Set Part I Due | (based on concepts taught in ch 1) |
| Thursday, Sept 21 | Chapters 1 – 3 Exam 1 |  
| Sept 20 – Sept 26 | Chapter 4 Accounting for Merchandising Operations | • Read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• Watch interactive lecture presentations and complete the corresponding activities in Connect  
• Complete the LearnSmart assignment in Connect  
• Complete the homework assignment in Connect                                                                 |
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| Sept 27 – Oct 3    | Chapter 5: Inventories and Cost of Sales | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
|                    | **Thursday, Sept 28** Practice Set Part II Due | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
| Oct 4 – Oct 10     | Chapter 6: Cash and Internal Controls | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
|                    | **Thursday, Oct 12** Chapters 4 – 6 Exam 2 | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
| Oct 11 – Oct 17    | Chapter 7: Accounting for Receivables | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
|                    | **Thursday, Oct 19** Practice Set Part III Due | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
| Oct 18 – Oct 24    | Chapter 8: Accounting for Long-Term Assets | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
| Oct 25 – Oct 31    | Chapter 9: Accounting for Current Liabilities | - read and study chapter  
- PowerPoint slides available in Connect  
- Lecture Notes available in Connect  
- watch interactive lecture presentations and complete the corresponding activities in Connect  
- complete the LearnSmart assignment in Connect  
- complete the homework assignment in Connect |
<p>| <strong>Wednesday, Oct 25</strong> | Last day to drop |                                                                 |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| Thursday, Nov 2   | Chapters 7 - 9                      | • read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• watch interactive lecture presentations and complete the corresponding activities in Connect  
• complete the LearnSmart assignment in Connect  
• complete the homework assignment in Connect |
| Nov 1 - Nov 7     | Chapter 10                          | Accounting for Long-Term Liabilities                                        |
|                   | **Nov 8 - Nov 14**                  | • read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• watch interactive lecture presentations and complete the corresponding activities in Connect  
• complete the LearnSmart assignment in Connect  
• complete the homework assignment in Connect |
|                   | Chapter 11                          | Corporate Reporting and Analysis                                            |
|                   | **Nov 15 - Nov 28**                 | • read and study chapter  
• PowerPoint slides available in Connect  
• Lecture Notes available in Connect  
• watch interactive lecture presentations and complete the corresponding activities in Connect  
• complete the LearnSmart assignment in Connect  
• complete the homework assignment in Connect |
|                   | Chapter 12                          | Reporting Cash Flows                                                        |
| Thursday, Nov 30  | Chapters 10 – 12                    | Exam 4                                                                     |
|                   | **Monday, Dec 11**                  | Business Building, Room 222  
4 PM  
(if you are late you will NOT get the full 2 hours to take the exam) |
| On Campus         | FINAL EXAM                          | Chapters 1 – 12                                                            |
| OR                |                                    |                                                                             |
|                   | **Monday, Dec 11**                  | Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
To get the full 2 hours you must begin your exam no later than 8 PM |
| Remote Proctor Now (online) | FINAL EXAM          | Chapters 1 – 12                                                            |

Chapter assignments are due on Tuesdays at 11:59 PM.  
Chapter exams and the practice sets are on Thursdays and close at 11:59 PM  
The final exam is on the date/times shown above.  

NOTE: Dates and times are tentative and could change during the semester. It is the student’s responsibility to login to D2L in order to receive possible changes in a timely manner.

Last updated: 8.25.17