Instructor: Marie Kelly, MBA, CPA, CGMA
Office: 292I Accounting Department/Gerald W. Schlief School of Accountancy
Phone: 936-468-1646 my office
936-468-3105 department (leave a message)
E-mail: kellymarie@sfasu.edu (USE THIS EMAIL – NOT D2L)
Office Hours: MW 11:00 – 1:00
MW (online) 8 – 9 pm
TR 10:00 – 11:00
Sunday (online) 8 – 10 pm
Class Hours: MW 1:00-2:15 ; 2:30-3:45
TR 11:00-12:15, 12:30-1:45
Online ACC 231

Course Materials:
McGraw-Hill Connect access for above listed textbook
Sharp EL-233S Calculator-> do NOT buy this (to be distributed at the on campus final exam)

Course Description:
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 stockholders 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 additional details in the Academic Integrity section of the Rusche College of Business Syllabus Addendum included herein.

**LearnSmart Assignments:**
Learn Smart is an interactive online learning tool in CONNECT. You are assigned practice questions to answer as you read your chapter. Each Learn Smart assignment is worth 10 points, and you may attempt to answer the questions as many times as you like. The Learn Smart system keeps track of topics you have mastered, and reviews you on topics you still need to work on.

**Homework:**
As noted below in Course Requirements, homework will count for a maximum of 100 points. Homework assignments will be submitted online through McGraw-Hill Connect. 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. Each chapter’s homework assignment submitted online will be worth 10 points. If you miss a due date, you lose that chapter’s homework points. You are allowed 3 attempts on each homework assignment, with your grade being the highest score of the 3 attempts.

**Exams:**
There are three “regular” exams available and due in Connect on the stated due dates. Exam questions are taken from the information included in the chapter readings, slides, interactive presentations, homework assignments, etc. These exams must be taken on the dates shown on the course timeline and no make-up exams will be allowed. There will be no exceptions to this policy.

**Final Exam:**
The final exam is comprehensive and will cover all chapters 1-12. This exam will be located in Connect. No books, notes, etc., can be used for the final exam. 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 ProctorU on the dates and times listed on the course timeline. More information will be available in D2L at least two weeks prior to the final 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 is no excuse for missing the exam. Regardless which method you choose, you MUST show a photo ID in order to take this exam. The final exam is a large portion of your grade (please refer to “Course Requirements” below) and MUST be
taken on the dates indicated on the course timeline and no makeup exams will be allowed. There will be no exceptions to this policy.

** Due to the fact that the Final Exam is comprehensive and covers all material in the course, IF you make a higher % grade on the Final Exam than your lowest “regular” exam grade, I will replace the lowest “regular” exam score with the Final Exam % score. Therefore, the Final Exam score will count once no matter what grade you make on it (even if you fail it), but it could count twice IF you do well, and replace ONE other exam grade if the final exam % grade is higher. (This includes a zero on a regular exam). In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

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

Quizzes:
All chapter quizzes are due in Connect on the stated due date. Quiz questions are taken from information included in the chapter readings, slides, interactive presentations, homework assignments, etc.

Serial Problems (Accounting Cycle):
Each student is required to complete serial problems, which practice the entire accounting cycle, located in Connect. To complete these serial problems, you will use the concepts learned in chapters one through three. You have UNLIMITED attempts to submit the serial problems, with the highest attempt score as your grade. The due date is included on your course timeline.

Extra Credit/Bonus Points:
The lowest homework, quiz, and LearnSmart assignment grade will be dropped. Allowing three attempts to complete your homework gives the student every opportunity to make a perfect score if they so choose. Opportunities for bonus points may be given 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. Materials, announcements and various assignments will be posted to the D2L web page for this class. Grades will also be posted in 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. Otherwise, the situation will be given no consideration.

**Technical Problems:**
Although technical problems are no excuse for unfinished assignments, in the event you should encounter technical difficulties, you must notify me IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. You should do so 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.** 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.

**Additional Assistance:**
Individual tutoring is available by signing up on the AARC homepage or visiting the AARC in the Steen Library.

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**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](http://www.sfasu.edu/cob/ug-plo.asp).

**General Student Policies:**

**Student Academic Dishonesty (University Policy 4.1)**
Abiding by university policy is a responsibility of all university faculty and students.

**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/student_academic_dishonesty.pdf](http://www.sfasu.edu/policies/student_academic_dishonesty.pdf).

**Course Grades (University Policy 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](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), 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/.

Student Conduct (University Policy 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:

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<tr>
<td>Exams</td>
<td>300</td>
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<tr>
<td>Final Exam</td>
<td>250</td>
</tr>
<tr>
<td>Student Introductions</td>
<td>20</td>
</tr>
<tr>
<td>LearnSmart Assignments</td>
<td>110 (highest 11 grades)</td>
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<tr>
<td>Chapter Homework</td>
<td>110 (highest 11 grades)</td>
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<tr>
<td>Chapter Quizzes</td>
<td>110 (highest 11 grades)</td>
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<tr>
<td>Serial Problems (Accounting Cycle)</td>
<td>100</td>
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1000 points

*Students must have a minimum OVERALL exam average of 60% for the homework, LearnSmart assignments, and Serial Problem grades to count.

Grading Scale:
A = 900 to 1000 points
B = 800 to 899 points
C = 700 to 799 points
D = 600 to 699 points
F = below 600 points
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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| Aug 28 – Sept 1  | Getting Started-Student Introduction in Discussion List | • Read information in **D2L**  
• Complete your student introduction in **D2L** |
| Aug 28 - Sept 5  | Chapter 1 Accounting in Business | • read and study chapter  
• view PowerPoint presentation in **D2L**  
• Review in **D2L** Videos for Understanding  
• in **CONNECT**:  
  • interactive presentations – watch and complete the corresponding activity  
  • Learn Smart Assmt. – read and answer practice questions until complete  
  • Homework – complete assigned problems (3 attempts)  
  • Quiz – complete |
| Sept 6 - Sept 12 | Chapter 2 Accounting for Business Transactions | • read and study chapter  
• view PowerPoint presentation in **D2L**  
• Review in **D2L** Videos for Understanding  
• in **CONNECT**:  
  • interactive presentations – watch and complete the corresponding activity  
  • Learn Smart Assmt. – read and answer practice questions until complete  
  • Homework – complete assigned problems (3 attempts)  
  • Quiz – complete |
| Sept 13 - Sept 19| Chapter 3 Adjusting Accounts for Financial Statements | • read and study chapter  
• view PowerPoint presentation in **D2L**  
• Review in **D2L** Videos for Understanding  
• in **CONNECT**:  
  • interactive presentations – watch and complete the corresponding activity  
  • Learn Smart Assmt. – read and answer practice questions until complete  
  • Homework – complete assigned problems (3 attempts)  
  • Quiz – complete |
<p>| Sept 21          | Chapters 1 – 3                  | • Exam 1                                                                    |
| Sept 22          | Serial Problems Open in Connect |                                                                             |</p>
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<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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</table>
| Sept 22 – Sept 26 | Chapter 6  
Cash and Internal Controls | - read and study chapter  
- view PowerPoint presentation in D2L  
- Review in D2L Videos for Understanding  
- in CONNECT:  
  - interactive presentations – watch and complete the corresponding activity  
  - Learn Smart Assmt. – read and answer practice questions until complete  
  - Homework – complete assigned problems (3 attempts)  
  - Quiz – complete |
| Sept 27 – Oct 3 | Chapter 4  
Accounting for Merchandising Operations | - read and study chapter  
- view PowerPoint presentation in D2L  
- Review in D2L Videos for Understanding  
- in CONNECT:  
  - interactive presentations – watch and complete the corresponding activity  
  - Learn Smart Assmt. – read and answer practice questions until complete  
  - Homework – complete assigned problems (3 attempts)  
  - Quiz – complete |
| Oct 4 - Oct 10  | Chapter 5  
Inventory and Cost of Sales    | - read and study chapter  
- view PowerPoint presentation in D2L  
- Review in D2L Videos for Understanding  
- in CONNECT:  
  - interactive presentations – watch and complete the corresponding activity  
  - Learn Smart Assmt. – read and answer practice questions until complete  
  - Homework – complete assigned problems (3 attempts)  
  - Quiz – complete |
| Oct 11 - Oct 17 | Chapter 7  
Accounting for Receivables    | - read and study chapter  
- view PowerPoint presentation in D2L  
- Review in D2L Videos for Understanding  
- in CONNECT:  
  - interactive presentations – watch and complete the corresponding activity  
  - Learn Smart Assmt. – read and answer practice questions until complete  
  - Homework – complete assigned problems (3 attempts)  
  - Quiz – complete |
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<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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<tr>
<td>Oct 19</td>
<td>Chapters 4 - 7</td>
<td>• Exam 2</td>
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<td>Oct 24</td>
<td>Serial Problems Due in Connect</td>
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<td>Oct 25</td>
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<td>Last day to drop</td>
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<td>Oct 20 – Oct 31</td>
<td>Chapter 8</td>
<td>• read and study chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• Homework – complete assigned problems (3 attempts)</td>
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<td>• Quiz – complete</td>
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<tr>
<td>Nov 1 – Nov 7</td>
<td>Chapter 9</td>
<td>• read and study chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• Quiz – complete</td>
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<td>Nov 8 – Nov 14</td>
<td>Chapter 10</td>
<td>• read and study chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• Quiz – complete</td>
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<td>Nov 16</td>
<td>Chapters 8 - 10</td>
<td>• Exam 3</td>
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<tr>
<td>Date</td>
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<td>Assignment</td>
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| Nov 17 – Nov 28   | Chapter 11                                 | • read and study chapter  
• view PowerPoint presentation in D2L  
• Review in D2L Videos for Understanding  
• in CONNECT:  
  • interactive presentations – watch and complete the corresponding activity  
  • Learn Smart Assmt. – read and answer practice questions until complete  
  • Homework – complete assigned problems (3 attempts)  
  • Quiz – complete |
| Nov 29 - Dec 5    | Chapter 12                                 | • read and study chapter  
• view PowerPoint presentation in D2L  
• Review in D2L Videos for Understanding  
• in CONNECT:  
  • interactive presentations – watch and complete the corresponding activity  
  • Learn Smart Assmt. – read and answer practice questions until complete  
  • Homework – complete assigned problems (3 attempts)  
  • Quiz – complete |
| Monday, Dec 11    | FINAL EXAM                                 | • Exam open from 6 AM until 8 PM  
• To get the full 2 hours you must schedule your appointment for no later than 6 PM—the exam will close at 8 PM |
| ProctorU (online) |                                            | ![Image](image1.png)  
OR ![Image](image2.png) |
| Tuesday, Dec 12   | FINAL EXAM                                 | • Business Building, room to be announced  
• 4 PM  
• If you are late you will NOT get the full 2 hours to take the exam |
| On campus         |                                            | ![Image](image3.png) |

Chapter assignments and quizzes are due on Tuesdays at 11:59 PM.  
Chapter exams on Thursdays and close at 11:59 PM (with the exception of the final exam).

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.