COURSE SYLLABUS
Accounting 331 001
Fall 2017

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.1629 my office
        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)
Prerequisite: 232

Course Materials:
Intermediate Accounting, Spiceland, Sepe, & Nelson, 9th Edition
McGraw Hill Connect access code (online management system for above listed textbook)
Sharp EL-233S calculator (to be distributed during the first exam)

Course Coverage:
Study and application of generally accepted accounting principles in the accounting process and statement preparation.

Course Objectives:
Accounting 331 will review the accounting environment, the basic accounting model, the accounting information system, basic financial statements and the specific topics of time value of money, cash, accounts receivable, inventories, operational and intangible assets and current liabilities.

Time Requirement:
The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 9-12 hours per week which includes 2½ hours of class time per week. In order to succeed in this course, it is important for students to understand the demanding nature of accounting and be willing to devote the necessary time and effort. The better you perform in this course will most likely result in enhanced performance in future financial accounting classes.

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.”

Attendance:
Regular on-time class attendance is expected and is necessary for successful completion of this course. There is much that happens during class time that adds to your educational experience beyond what you can learn from just reading and preparing assignments. If you do not attend class regularly, you miss this. School related absences are excused IF the student provides proper signed documentation from the appropriate department. Roll will be taken at the beginning of each class.

Since the daily assignments are tentative, it may be necessary to make changes as the semester progresses. Therefore, if a student is absent, it is the student’s responsibility to contact the instructor and find out about announced changes and any additional assignments since you are still responsible for the work assigned for that day as well as any information given for that day. See also “Exams.”
Class Time:
Time in class will be spent on lecture and working example and practice problems. The student is responsible for lectures, chapter readings, LearnSmart activities, homework assignments and all examples worked. In addition, students should be prepared for class each day with their books, calculators, handouts, etc. Respect of your colleagues and the instructor is also expected.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. With prior approval from the instructor, if a student misses an exam due to an excused absence, a makeup exam will be administered at the convenience of the instructor. It is the student’s responsibility to contact the instructor prior to the exam and to provide adequate evidence for the absence. If the student does NOT contact the instructor BEFORE the exam begins, the student will NOT be allowed to makeup the exam. Should a student arrive late to class on exam day, if any other student in the class has already turned their completed exam in, the student arriving late will NOT be allowed to take the exam and will receive a “0” for that particular exam. In this situation, no makeup exam will be allowed. This is the policy for ALL five exams.

In addition, students MUST use the calculator provided for this class (as described on page 1) to take ALL exams. In the event a student needs to use a translator during exams, prior approval from the instructor must be given (this means BEFORE exam day). There will be no exceptions to this policy. With the exception of an APPROVED translator, no electronic devices of any kind may be used for any purpose during an exam. In addition, the seating of students may be “shuffled” during any or all exams. Graded exams will not be returned in class. However, you are strongly encouraged to come by my office during office hours to review your exam after grades are posted in D2L. See also “Grades.”

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.

Homework:
All homework assignments are due in Connect on the stated due date. These assignments allow the student to practice the concepts taught in each chapter and aid in preparing for the exams. You will have 3 attempts to successfully complete these assignments and the highest grade will be recorded. No homework assignments will be accepted late, nor will they be accepted in writing.

Accounting Cycle Assignment:
To reinforce the concepts learned in ACC231, an accounting cycle problem is located in Connect and will be available the first day of class and due when chapter 2 homework is due (see course timeline). This gives the student plenty of time to successfully complete it and ask any questions. This is a REQUIRED, GRADED assignment (see Course Requirements). Since this assignment is due along with chapter 2 homework, it is highly recommended not to wait until the night before to complete it. It is a lengthy algorithmic problem. You will have unlimited attempts to successfully complete this assignment.

Extra Credit/Bonus Opportunities:
Throughout the semester, there will be bonus assignments found in Connect. These assignments will clearly be marked as “Bonus.” The due date for each assignment will be the same due date as for that particular chapter (i.e. if chapter 2 homework is due September 7th the extra credit assignment for chapter 2 will also be September 7th). Each extra credit problem point value will vary. These points will be added to your exam points. A total of 25 points can be earned by successfully completing ALL bonus assignments. Partial credit will be given. You will be allowed two attempts to complete each assignment. These assignments not only provide bonus points, they also help to learn, reinforce and apply the concepts for that particular chapter.
In addition, the lowest homework and LearnSmart grades will be dropped. Allowing three attempts to complete your homework gives the student every opportunity to make a perfect score if they so choose. The accounting cycle assignment can be completed unlimited times to obtain a perfect score. Additional opportunities for bonus points may be given randomly throughout the semester and will be announced in class and/or D2L. 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:
In addition to class time and office hours, D2L will be used as a source of communication. Course materials, announcements and various information will be posted to the D2L web page for this class. Student 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.

Additional Assistance:
A supplemental instruction (SI) group (highly recommended) has been organized for this class. SI will be every Monday and Wednesday at 7pm in room 204 in the Math Building. John Hymel will be the class SI leader. Individual tutoring is also available by signing up on the AARC homepage or visiting the AARC in the Steen Library.

Cell Phones & Other Electronic Devices:
Cell phones (or other potentially noise-making and distracting gadgets) are to be turned off and put away during class. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

Grades:
Grades will be posted in D2L upon completion of 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 me 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 (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.

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 (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:

Exams (5)* 500
LearnSmart 100 (highest 10 grades)
Homework 100 (highest 10 grades)
Accounting Cycle 25 725

* Students must have a minimum overall exam average of 60% before points for other assignments are considered.

Grading Scale:

A = 653 to 725 points
B = 580 to 652 points
C = 508 to 579 points
D = 435 to 507 points
F = below 435 points

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. 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 or 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
<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Material &amp; Reading Assignments</th>
<th>Connect Assignments &amp; Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>8-28, M</td>
<td>Introduction</td>
<td>Accounting Cycle in Connect&lt;br&gt;Opens: 8-28 Due: 9-11, 10 am</td>
</tr>
<tr>
<td>8-30, W</td>
<td>Chapter 1&lt;br&gt;Read Chapter 1 before class</td>
<td>Ch 1 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 1 homework in Connect&lt;br&gt;Due 9-4, 10 am</td>
</tr>
<tr>
<td>9-4, M</td>
<td>Chapter 2&lt;br&gt;Read Chapter 2 before class</td>
<td>Ch 2 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 2 homework in Connect&lt;br&gt;Due: 9-11, 10 am</td>
</tr>
<tr>
<td>9-6, W</td>
<td>Chapter 2</td>
<td></td>
</tr>
<tr>
<td><strong>9-11, M</strong></td>
<td><strong>Exam 1</strong></td>
<td><strong>Chapters 1 &amp; 2</strong></td>
</tr>
<tr>
<td>9-13, W</td>
<td>Chapter 3&lt;br&gt;Read Chapter 3 before class</td>
<td>Ch 3 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 3 homework in Connect&lt;br&gt;Due: 9-25, 10 am</td>
</tr>
<tr>
<td>9-18, M</td>
<td>Chapter 3</td>
<td></td>
</tr>
<tr>
<td>9-20, W</td>
<td>Fall Accounting Expo&lt;br&gt;Chapter 4&lt;br&gt;Read Chapter 4 before class</td>
<td>Ch 4 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 4 homework in Connect&lt;br&gt;Due: 10-2, 10 am</td>
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<tr>
<td>9-25, M</td>
<td>Chapter 4</td>
<td></td>
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<tr>
<td>9-27, W</td>
<td>Chapter 4</td>
<td></td>
</tr>
<tr>
<td><strong>10-2, M</strong></td>
<td><strong>Exam 2</strong></td>
<td><strong>Chapters 3 &amp; 4</strong></td>
</tr>
<tr>
<td>10-4, W</td>
<td>Chapter 5&lt;br&gt;Read Chapter 5 before class</td>
<td>Ch 5 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 5 homework in Connect&lt;br&gt;Due: 10-16, 10 am</td>
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<tr>
<td>10-9, M</td>
<td>Chapter 5</td>
<td></td>
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<tr>
<td>10-11, W</td>
<td>Chapter 5</td>
<td></td>
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<tr>
<td>10-16, M</td>
<td>Chapter 6&lt;br&gt;Read Chapter 6 before class</td>
<td>Ch 6 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 6 homework in Connect&lt;br&gt;Due: 10-23, 10 am</td>
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<tr>
<td>10-18, W</td>
<td>Chapter 7&lt;br&gt;Read Chapter 7 before class</td>
<td>Ch 7 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 7 homework in Connect&lt;br&gt;Due: 10-30, 10 am</td>
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<tr>
<td>10-23, M</td>
<td>Chapter 7</td>
<td></td>
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<tr>
<td>10-25, W</td>
<td>Chapter 7</td>
<td></td>
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<tr>
<td><strong>Last day to drop</strong></td>
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<tr>
<td><strong>10-30, M</strong></td>
<td><strong>Exam 3</strong></td>
<td><strong>Chapters 5, 6 &amp; 7</strong></td>
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<tr>
<td>11-1, W</td>
<td>Chapter 8&lt;br&gt;Read Chapter 8 before class</td>
<td>Ch 8 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 8 homework in Connect&lt;br&gt;Due: 11-13, 10 am</td>
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<td>11-6, M</td>
<td>Chapter 8</td>
<td></td>
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<tr>
<td>11-8, W</td>
<td>Chapter 9&lt;br&gt;Read Chapter 9 before class</td>
<td>Ch 9 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 9 homework in Connect&lt;br&gt;Due: Wednesday, 11-15, 10 am</td>
</tr>
<tr>
<td>11-13, M</td>
<td>Chapter 9</td>
<td></td>
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<tr>
<td><strong>11-15, W</strong></td>
<td><strong>Exam 4</strong></td>
<td><strong>Chapters 8 &amp; 9</strong></td>
</tr>
<tr>
<td>11-20, M</td>
<td>THANKSGIVING HOLIDAY</td>
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<tr>
<td>11-22, W</td>
<td>THANKSGIVING HOLIDAY</td>
<td></td>
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<tr>
<td>11-27, M</td>
<td>Chapter 10&lt;br&gt;Read Chapter 10 before class</td>
<td>Ch 10 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 10 homework in Connect&lt;br&gt;Due: 12-4, 10 am</td>
</tr>
<tr>
<td>11-29, W</td>
<td>Chapter 10</td>
<td></td>
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<tr>
<td>12-4, M</td>
<td>Chapter 11&lt;br&gt;Read Chapter 11 before class</td>
<td>Ch 11 LearnSmart due at 10AM TODAY&lt;br&gt;Ch 11 homework in Connect&lt;br&gt;Due: 12-11, 10 am</td>
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<td>12-6, W</td>
<td>Chapter 11</td>
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<tr>
<td><strong>12-11, M @ 10:30</strong></td>
<td></td>
<td><strong>Exam 5</strong></td>
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<td></td>
<td><strong>Chapters 10 &amp; 11</strong></td>
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</tbody>
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Note: All homework due dates are Monday at 10 am with the exception of Chapter 9 ONLY. All LearnSmart due dates are at 10 am on the dates shown above (they are due at 10AM on the FIRST day we discuss a particular chapter). Dates are tentative and could change during the semester. It is the student’s responsibility to keep up with any changes.