COURSE SYLLABUS
Accounting 101 500
Fall 2018

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 Brightspace (D2L)
Office Hours: T 8:50-9:50 AM & 11:45-4:45 PM
       Other times by appointment only
Online Office Hours: M 9:00-10:30 AM
       W 9:00-10:00 PM
       TH 3:00-4:30 PM
Class Hours: SFA 101.033 - T 10:00 AM-11:40 AM
(not for this class)

Required Course Materials:
College Accounting, Price, Haddock, Farina, 15th Edition, Chapters 1-12 (eBook or hardcopy)
McGraw Hill Connect access code (online management system for above listed textbook)

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.”

Getting Started Quiz:
This quiz is located in Brightspace (D2L) and due on the stated due date. After reading/watching all the information provided in Brightspace (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 Narrated PowerPoint:
Each chapter has narrated PowerPoints found in Connect. They are NOT a graded activity. However, these slides teach the chapter objectives and aid in preparing the student 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 provides step-by-step instructions for successful completion of these activities.
Chapter 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. Self-Reviews are included at the end of each section within the chapters along with the solutions. The student is strongly encouraged to take the time to work through these for additional practice to reinforce the concepts and prepare the student for the homework and exams. No homework assignments will be accepted late, nor will they be accepted in writing.

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, narrated PowerPoints, LearnSmart, 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. There will be no exceptions to this policy.

Comprehensive 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 MonitorEDU 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 THE REQUIRED PROCTORING SERVICE, YOU WOULD NOT BE ABLE TO TAKE THE FINAL EXAM AND WOULD RECEIVE A ZERO FOR THIS GRADE. More information will be available in Brightspace (D2L) approximately two weeks prior to the final exam. THE STUDENT WILL BE RESPONSIBLE FOR LOGGING INTO Brightspace (D2L) TO RECEIVE THIS INFORMATION AS TO NOT MISS ANY IMPORTANT DATES OR INFORMATION REGARDING THE EXAM. Not logging into Brightspace (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 is a cost of approximately $15 to take the final exam through the proctoring service. This is an expense to the student if they choose to use the proctoring service.

Extra Credit/Bonus Points:
The two lowest LearnSmart and homework grades will be dropped, and one 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. In addition, LearnSmart assignments can be completed until a perfect score is accomplished. Opportunities for bonus points may be given and will be announced in Brightspace (D2L). (If the student does not login to Brightspace (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.

Brightspace (D2L):
Brightspace (D2L) will be used as a source of communication. Since this is an online class, students need to check Brightspace (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 Brightspace (D2L). Grades will also be posted in Brightspace (D2L). In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA Brightspace (D2L). It is the student’s responsibility to see that they have access to Brightspace (D2L) for this class.
Grades:
Grades will be posted in Brightspace (D2L) upon completion of the grading. The student must notify the instructor within one week of the grade being posted in Brightspace (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 THE STUDENT WAITS 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 the student has a problem with Connect, he/she should call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When contacting Connect technical support, they will provide a case number which must be included with the correspondence to the instructor. 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 (4) 300 (highest 3 grades)
- Final Exam (comprehensive) 200
- Getting Started Quiz 25
- Federal Income Tax Assignment 25
- Chapter LearnSmart Activities (12) 100 (highest 10 grades)
- Chapter Homework (11) 100 (highest 10 grades)
- 750

Grading Scale:
- A = 675-750 points
- B = 600-674 points
- C = 525-599 points
- D = 450-524 points
- F = 449 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 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>Topic</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug 27 – Aug 31</td>
<td>Getting Started Quiz</td>
<td>• Read ALL information and watch the video under “Getting Started” in Brightspace (D2L)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Complete quiz in Brightspace (D2L)</td>
</tr>
<tr>
<td>Aug 27 – Sept 4</td>
<td>Chapter 1</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>Accounting: The Language of Business</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Sept 5 – Sept 11</td>
<td>Chapter 2</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>Analyzing Business Transactions</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Sept 12 – Sept 18</td>
<td>Chapter 3</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>Analyzing Business Transactions Using T Accounts</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Thursday, Sept 20</td>
<td>Chapters 1 – 3</td>
<td>• Exam 1 in Connect</td>
</tr>
<tr>
<td>Sept 19 – Sept 25</td>
<td>Chapter 4</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>The General Journal and the General Ledger</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Sept 26 – Oct 2</td>
<td>Chapter 5</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>Adjustments and the Worksheet</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Oct 3 – Oct 9</td>
<td>Chapter 6</td>
<td>• read and study chapter</td>
</tr>
<tr>
<td></td>
<td>Closing Entries and the Postclosing Trial Balance</td>
<td>• view information included in the Content Folder in Brightspace (D2L) for this chapter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• complete all activities/assignments included in the Folder in Connect for this chapter</td>
</tr>
<tr>
<td>Thursday, Oct 11</td>
<td>Chapters 4 - 6</td>
<td>• Exam 2 in Connect</td>
</tr>
<tr>
<td>Date</td>
<td>Topic</td>
<td>Assignment</td>
</tr>
<tr>
<td>--------------</td>
<td>-----------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| Oct 10 - Oct 16 | Chapter 7  
*Accounting for Sales and Accounts Receivable* | • read and study chapter  
• view information included in the Content Folder in [Brightspace (D2L)] for this chapter  
• complete all activities/assignments included in the Folder in [Connect] for this chapter |
| Oct 17 - Oct 23 | Chapter 8  
*Accounting for Purchases and Accounts Payable* | • read and study chapter  
• view information included in the Content Folder in [Brightspace (D2L)] for this chapter  
• complete all activities/assignments included in the Folder in [Connect] for this chapter |
| Oct 24        | Last day to drop                                                      |                                                                                                                                                                                                          |
| Oct 24 - Oct 30 | Chapter 9  
*Cash Receipts, Cash Payments, and Banking Procedures* | • read and study chapter  
• view information included in the Content Folder in [Brightspace (D2L)] for this chapter  
• complete all activities/assignments included in the Folder in [Connect] for this chapter |
| Thursday, Nov 1 | Chapters 7 - 9  
*Payroll Computations, Records, and Payment*  
*Payroll Taxes, Deposits, and Reports*  
*Accruals, Deferrals, and the Worksheet* | • Exam 3 in [Connect]  
• Exam 4 in [Connect] |
| Oct 31 - Nov 6 | Chapter 10  
*Payroll Computations, Records, and Payment* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Nov 7 - Nov 13 | Chapter 11  
*Payroll Taxes, Deposits, and Reports* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Nov 14 - Nov 27 | Chapter 12  
*Accruals, Deferrals, and the Worksheet* | • read and study chapter  
• view information included in the Content Folder in Brightspace (D2L) for this chapter  
• complete all activities/assignments included in the Folder in Connect for this chapter |
| Thursday, Nov 29 | Chapters 10 - 12  
*Chapters 10 - 12* | • Exam 4 in [Connect] |
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov 28 – Dec 6</td>
<td>Federal Income Tax Assignment</td>
<td>• See Brightspace (D2L) for more information</td>
</tr>
<tr>
<td>Tuesday, Dec 11</td>
<td>FINAL EXAM</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
</tr>
<tr>
<td>OR MonitorEDU</td>
<td>Chapters 1 - 12</td>
<td>• To get the full 2 hours you must begin your exam no later than 8 PM</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuesday, Dec 11</td>
<td>FINAL EXAM</td>
<td>• Business Building, Room 324</td>
</tr>
<tr>
<td>OR On Campus</td>
<td>Chapters 1 - 12</td>
<td>• 4 PM</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• If you are late you will <strong>NOT</strong> get the full 2 hours to take the exam</td>
</tr>
</tbody>
</table>

Chapter assignments are due on Tuesdays at 11:59 PM.
Chapter exams are 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 Brightspace (D2L) in order to receive possible changes in a timely manner.

Last updated: 8.24.18