COURSE SYLLABUS
Accounting 231 500
Fall 2018

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 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)

Course Materials:
Financial & Managerial Accounting, Wild, Shaw, & Chiappetta, 6th edition (eBook or hardcopy)
McGraw-Hill Connect access for above listed textbook
Casio HS-8VA 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 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 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.

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 ProctorU
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 ProctorU, 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 one to 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. IF the university does NOT cover the cost, this would be an expense to the student IF they choose to use the 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 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.

Overall Exam Average:
At the end of the semester, students MUST have an OVERALL exam average of at least a 60 percent in order to pass this course. This grade is calculated by adding ALL appropriate exam scores (i.e. don’t include any “dropped” scores) together and dividing by the total possible points for these same exams. For example, if 4 “regular” exams and 1 final exam are given and the lowest “regular” exam grade is dropped, you would ONLY include the highest 3 “regular” exam scores AND the final exam score in the calculation. If the overall exam average calculation is below a 60 percent at the end of the semester, the student automatically makes an “F” for the course regardless what other grades the student has received on other assignments. See also “Course Requirements.”

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 (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
- Total: 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

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**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

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<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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| Aug 27– Aug 31 | Getting Started Quiz                      | • Read ALL information and watch video in the Getting Started Folder in Brightspace (D2L)  
• Complete Getting Started Quiz in Brightspace (D2L) |  
| Aug 27 – Sept 4 | Chapter 1  
*Accounting in Business*  
(NOTE: *For each chapter, complete the assignments to the right in the order shown to best understand the concepts being taught and receive the most benefit for your time.*) | • 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  
• **Practice Set – Part I opens** |  
| Sept 5 – Sept 11 | Chapter 2  
*Accounting for Business Transactions* | • 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  
• **Practice Set – Part II opens** |  
| Sept 12 – Sept 18 | Chapter 3  
*Adjusting Accounts for Financial Statements* | • 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  
• **Practice Set – Part III opens** |  
| **Thursday, Sept 13** | **Practice Set Part I Due** (based on concepts taught in ch 1) |  |  
| **Thursday, Sept 20** | **Chapters 1 – 3** | **Exam 1** |  
| Sept 19 – Sept 25 | Chapter 4  
*Accounting for Merchandising Operations* | • 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 |  
| Sept 26 – Oct 2 | Chapter 5  
*Inventories and Cost of Sales* | • 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, Sept 27** | **Practice Set Part II Due** (based on concepts taught in ch 1 & 2) |  |  
| Oct 3 – Oct 9 | Chapter 6  
*Cash and Internal Controls* | • 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, Oct 11** | **Chapters 4 – 6** | **Exam 2** |  

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| Oct 10 – Oct 16  | Chapter 7                                | • 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 |
|                  | Accounting for Receivables               |                                                                             |
| Thursday, Oct 18 | Practice Set Part III Due                | (based on concepts taught in ch 1, 2 & 3)                                   |
| Oct 17 – Oct 23  | Chapter 8                                | • 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 |
|                  | Accounting for Long-Term Assets          |                                                                             |
| Oct 24 – Oct 30  | Chapter 9                                | • 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 |
|                  | Accounting for Current Liabilities       |                                                                             |
| Wednesday, Oct 24| Last day to drop                          |                                                                             |
| Thursday, Nov 1  | Chapters 7 - 9                            | Exam 3                                                                     |
| Oct 31 – Nov 6   | Chapter 10                               | • 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 |
|                  | Accounting for Long-Term Liabilities     |                                                                             |
| Nov 7 – Nov 13   | Chapter 11                               | • 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 |
|                  | Corporate Reporting and Analysis         |                                                                             |
| Nov 14 – Nov 27  | Chapter 12                               | • 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 |
<p>|                  | Reporting Cash Flows                     |                                                                             |
| Thursday, Nov 29 | Chapters 10 – 12                          | Exam 4                                                                     |</p>
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<th>Assignment</th>
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<tr>
<td>Monday, Dec 10 On Campus</td>
<td>FINAL EXAM</td>
<td>• Business Building, Room 222</td>
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<tr>
<td>OR</td>
<td>Chapters 1 - 12</td>
<td>• 4 PM</td>
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<td></td>
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<td>• (if you are late you will NOT get the full 2 hours to take the exam)</td>
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<tr>
<td>Monday, Dec 10 ProctorU (online proctoring service)</td>
<td>FINAL EXAM</td>
<td>• Exam open from 6 AM until 10 PM (must be completed by 10 PM)</td>
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<td>Chapters 1 - 12</td>
<td>• To get the full 2 hours you must schedule your appointment no later than 8 PM</td>
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<td>• You MUST make an appointment with ProctorU in advance</td>
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Chapter assignments are due on Tuesdays at 11:59 PM.
Chapter exams and the practice sets are due 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 Brightspace (D2L) in order to receive possible changes in a timely manner.

Last updated: 8.24.18