COURSE SYLLABUS
Accounting 231-100 – M-Th 12:30-2:25
McGee Business Building 269/ Nelson Rusche College of Business
Summer II 2018

Instructor: Whitney R Sienko, CPA
Office: 292I Accounting Department
        Gerald W. Schrief School of Accountancy
Phone: 936-468-1646
E-mail: sienkowr@sfasu.edu
Office Hours: In Office:
              M-Th: 9:15-10:15 AM
              Online: MWTh & Sunday: 8:00-9:00 PM

Course Materials:
WITH McGraw-Hill Connect code (YOU MUST HAVE THIS CODE!)
Sharp EL-233S Calculator-> do NOT buy this (I will distribute after 12th class day)

Course Description:
Introduction to the concepts, principles, processes and uses of accounting information for financial reporting.
Prerequisite: 3 hours of college-level math (may be taken concurrently).

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.

Attendance:
Regular class attendance is expected and strongly encouraged. Please make plans to attend every class and to arrive on
time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams,
assignments, and class projects. While in class, students are expected to conduct themselves in a professional manner.
Professionalism includes regular attendance, proper dress, participation in class discussions, civil conduct, and ethical behavior, etc. Please ask if you are unsure what constitutes professional conduct in a particular situation.

Homework:
As noted below in Course Requirements, homework will count for a maximum of 100 points out of the 500 possible points for the course. Homework assignments will be submitted online through McGraw-Hill ConnectPlus. All homework assignments are to be completed by class time on the due date listed in the tentative course schedule below. 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.

In-Class Time:
Time in class will be spent on lecture, working example and homework problems, and completing cooperative learning projects. The student is responsible for lectures, chapter reading, homework problems, class projects, and all examples worked.

Exams:
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. No make-up exams will be allowed. With prior approval from the instructor, if a student misses an exam, the COMPREHENSIVE final exam score will be substituted for the missed exam grade. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the 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.

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.

Extra Credit/Bonus Points:
Extra credit assignments and bonus points MAY be awarded throughout the semester at the instructor’s discretion. Though these points will be available to everyone in the class, they are not “freebies” and must be earned to count towards the student’s grade. NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS WILL BE GIVEN IN ANY SITUATION.

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 a 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. The student should do so by either calling my office or by e-mail. 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 who do follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Cell Phones and other Electronic Devices:
Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc.) are to be turned off AND put away during class time. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

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:
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

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), 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/ inappropiate 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:
Homework (12 chs @ 9 pts) 100
Exams (4 exams @ 100 pts) 400

500 total points

Grading Scale:
A = 450 to 500 points
B = 400 to 449 points
C = 350 to 399 points
D = 300 to 349 points
F = below 300 points

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 the 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 the student takes 4 “regular” exams and 1 final exam and the lowest “regular” exam grade is dropped, you would ONLY include the highest 3 “regular” exam scores AND the final exam grade 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.
## Tentative Course Schedule

(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

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<tr>
<th>Date</th>
<th>Class Objective</th>
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<tbody>
<tr>
<td>7/10</td>
<td>Syllabus Overview/Chapter 1</td>
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<td>7/11</td>
<td>Chapter 1</td>
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<td>7/12</td>
<td>Chapter 2</td>
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<td><strong>Exam 1 (Ch.1-3)</strong></td>
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<td>7/19</td>
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<td>Chapter 7</td>
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<td>Chapter 8</td>
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<td>7/31</td>
<td><strong>Exam 2 (Ch. 4-8)</strong></td>
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<td>8/9</td>
<td>Make-up Day/Final Review</td>
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<tr>
<td>8/10</td>
<td><strong>Comprehensive Final Exam</strong></td>
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