Instructor: Mark Allen, MPA, CPA  
Department: Gerald W Schlief School of Accountancy  
Office: 292L  
Phone: 936.468.1675. my office  
936.468.3105 accounting department (leave message)  
E-mail: Robert.Allen@sfasu.edu (All email should be directed to this address, not through D2L.)  
Office Hours: MW: 9:30 am – 11:30 am & 2:30 pm – 3:30 pm  
TR: 4:00 pm – 5:00 pm  
Online Office Hours: F 10:00 am – 12:00 pm  
I will be available to meet via zoom during online office hours. Meetings at other times will only be available by appointment.

Course Materials:  
Financial and Managerial Accounting, Information for Decisions (8th Edition), Wild, Shaw, and Chiappetta WITH McGraw-Hill Connect code (YOU MUST HAVE THIS CODE!)  

Please use this link to purchase the textbook: http://shop.mheducation.com/mhshop/productDetails?isbn=1260990435 Financial and Managerial Accounting Textbook with Access Code (If you have taken 231 recently, you do not need to purchase this, as this is the same book we have used in recent semesters). Please note that this link will get you a physical copy of the textbook. This means that you will only receive the access code once you receive the physical book. Until then, please take advantage of the courtesy access provided by McGraw Hill. If you become concerned you will not receive your code before the expiration of courtesy access, please contact me before your courtesy access expires by email at Robert.allen@sfasu.edu .

Please use this link to find videos I have created to help you complete the homework assignments: https://www.youtube.com/channel/UCqOjBxeraW-HTSw-sm-SLEA/featured?view_as=subscriber

COVID-19 MASK POLICY:  
Masks (cloth face coverings) must be worn over the nose and mouth at all times in this class and appropriate physical distancing must be observed. Students not wearing a mask and/or not observing appropriate physical distancing will be asked to leave the class. All incidents of not wearing a mask and/or not observing appropriate physical distancing will be reported to the Office of Student Rights and Responsibilities. Students who are reported for multiple infractions of not wearing a mask and/or not observing appropriate physical distancing may be subject to disciplinary actions.

Course Description:
Introduction to concepts, principles, processes, and uses of accounting information for financial reporting.
Prerequisite: None.

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.

Chapter LearnSmart (SmartBook) 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 and aid in preparing you 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 the 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 include the solutions. There are also “Multiple Choice Quizzes” found at the end of each chapter that include 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.

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, 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. Please note, these exams must be taken during the regularly scheduled class time for this section. The lowest of the four “regular” exam grades will be dropped. 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 the Cumulative Final Exam. No books, notes, etc., can be used. The Final Exam is a REQUIRED EXAM.

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.

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 any announced changes and 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”

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.
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.

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
The lowest homework assignment and quiz grade will be dropped. In addition to this, the lowest regular exam grade will be dropped. Allowing three attempts to complete each homework assignment allows you every opportunity to make a perfect score if you should so choose. LearnSmart (SmartBook) assignments can also be completed until a perfect score is received. Opportunities for bonus points may be given randomly and will be announced via D2L. (If you do not check your email in D2L frequently, you may miss out on any bonus opportunities). Therefore, there will not be one magic assignment at the end of the semester to regain points that you missed earlier in the semester. Under no circumstances will individual extra credit be assigned at any point in the semester. Do not ask for individual extra credit at the end of the semester. Instead, earn the points when they are offered the first time.

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 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.

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 e-mail at Robert.Allen@sfasu.edu. 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 not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Course Requirements:
Exams (Highest 3)* 300
Practice Set (3 Parts)** 70
Comprehensive Final Exam* 100
Chapter Homework (Highest 11) 110
Smart Book Quizzes (Highest 11) 55
Total Points 635

Grading Scale:
A = 568 to 635 Points
B = 504 to 567 Points
C = 441 to 504 Points
D = 377 to 441 Points
F = Below 377 Points

*Students must have a minimum test average of 60% for any other points earned to count.
** Please note that the practice set contains three individual parts which are worth a total of 70 points. All three of these need to be completed and turned in separately in McGraw Hill – Connect by the date listed in the “Tentative Course Schedule” below.
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 plagiarizing. 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/](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](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.
Tentative Course Schedule
(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Reading Assignment</th>
<th>Homework Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/25/2020</td>
<td>Introduction/ Syllabus Overview/Chapter 1</td>
<td>Sign up for McGraw Hill, make sure you can access assignments</td>
</tr>
<tr>
<td>08/27/2020</td>
<td>Chapter 1</td>
<td>Chapter 1 Smartbook Quiz</td>
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<tr>
<td>09/01/2020</td>
<td>Chapter 1</td>
<td>Chapter 1 Homework Assignment</td>
</tr>
<tr>
<td>09/03/2020</td>
<td>Chapter 2</td>
<td>Chapter 2 Smartbook Quiz</td>
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<tr>
<td>09/08/2020</td>
<td>Chapter 2</td>
<td>Chapter 2 Homework Assignment</td>
</tr>
<tr>
<td>09/10/2020</td>
<td>Chapter 3</td>
<td>Chapter 3 Smartbook Quiz</td>
</tr>
<tr>
<td>09/15/2020</td>
<td>Chapter 3</td>
<td>Chapter 3 Homework Assignment</td>
</tr>
<tr>
<td>09/17/2020</td>
<td>Exam 1 (Chapters 1-3)</td>
<td>Practice Set (Part I Due in Connect – 10 Points)</td>
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<tr>
<td>09/22/2020</td>
<td>Chapter 4</td>
<td>Chapter 4 Smartbook Quiz</td>
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<td>09/24/2020</td>
<td>Chapter 4</td>
<td>Chapter 4 Homework Assignment</td>
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<td>09/29/2020</td>
<td>Chapter 5</td>
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<td>10/06/2020</td>
<td>Chapter 6</td>
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<td>Chapter 6</td>
<td>Chapter 6 Homework Assignment</td>
</tr>
<tr>
<td>10/13/2020</td>
<td>Exam 2 (Chapter 4-6)</td>
<td>Practice Set (Part III Due in Connect – 35 Points)</td>
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<td>10/15/2020</td>
<td>Chapter 7</td>
<td>Chapter 7 Smartbook Quiz</td>
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<td>10/22/2020</td>
<td>Chapter 8</td>
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<td>Chapter 8</td>
<td>Chapter 8 Homework Assignment</td>
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<td>Chapter 9</td>
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<td>Chapter 9</td>
<td>Chapter 9 Homework Assignment</td>
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<td>11/05/2020</td>
<td>Exam 3 (Chapters 7-9)</td>
<td>Chapter 10 Smartbook Quiz</td>
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<td>11/10/2020</td>
<td>Chapter 10</td>
<td>Chapter 10 Homework Assignment</td>
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<td>11/12/2020</td>
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<td>11/19/2020</td>
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<td>Chapter 11 Homework Assignment</td>
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<td>11/21/2020</td>
<td>Thanksgiving Break!</td>
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<td>11/30/2020</td>
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<td>12/01/2020</td>
<td>Chapter 12</td>
<td>Chapter 12 Smartbook Quiz</td>
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<td>12/03/2020</td>
<td>Exam 4 (Chapters 10-12)</td>
<td>Chapter 12 Homework Assignment</td>
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<tr>
<td>12/08/2020</td>
<td>Comprehensive Final Exam (Chapters 1-12)</td>
<td>8:00 am – 10:30 am</td>
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Understanding this schedule: For the date of 09/08/2020: You should finish reading Chapter 2, and complete the chapter 2 homework assignment. If either assignment is not completed by 11:59 pm on 09/08/2020, you will not be able to receive credit for the assignment(s). **Note, all exams are to be taken during the scheduled class time. These are the only assignments not due at 11:59 pm.** Please do not hesitate to ask if you ever have any questions about scheduling or material related to this course. I am here to help you succeed. Please send all email communications through mysfa to Robert.Allen@sfasu.edu. This will ensure you receive a prompt response. All emails addressed through D2L may receive slower responses due to SFA’s email system.