Instructor: Whitney Sienko, CPA
Department: Gerald W Schlief School of Accountancy
Phone: 936.468.3105 accounting department (leave message)
E-mail: whitney.sienko@sfasu.edu
Online Office Hours: Monday, Tuesday, Wednesday, Thursday evenings from 6:30 – 7:30

Class Hours: Online access to lecture videos/materials with office hours available online via Zoom

Course Materials:
- Spiceland, Sepe and Nelson. Accounting Intermediate Accounting, 10th ed. WITH McGraw-Hill Connect code
  - ISBN: 9781260481952
- Zoom video conferencing

Course Description:
Continuation of ACC 3301. Prerequisite: ACC 3301

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/cobug-plo.asp

Student Learning Objectives:
Upon successful completion of this course, the student should be able to:
3. An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of investments.
5. An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of share based compensation and earning per share.
7. An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of accounting changes and error analysis
8. An understanding of the financial accounting model and the conceptual framework of financial accounting with coverage of cash flows.

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.
Course Structure:
This course is fast-paced and challenging, and students are expected to put a reasonable amount of effort in the online "classroom". BrightSpace D2L and McGraw Hill Connect are the two primary tools of accessing course information and resources provided. Resources may include chapter summaries/notes, charts or graphics, video lectures, and video examples. “Skipping” resources may jeopardize student performance on assignments and exams. I HIGHLY recommend that you DO NOT wait until the last minute to look at course resources and complete assignments; it is best that you start early.

Online Office Hours:
There are online office hours available through Zoom for you to ask questions or get clarification on any material. These office hours are not mandatory, I will just be online and available during the times posted. The link and password for office hours will be available in our BrightSpace D2L course content.

Course Requirements:  
Grading Scale:  
<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
<th>Grade</th>
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<tbody>
<tr>
<td>SmartBooks (8)</td>
<td>40</td>
<td>A= 450 to 500 points</td>
</tr>
<tr>
<td>Chapter Homework (8)</td>
<td>160</td>
<td>B= 400 to 449 points</td>
</tr>
<tr>
<td>Exams (4)</td>
<td>300</td>
<td>C= 350 to 399 points</td>
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<tr>
<td></td>
<td>500</td>
<td>D= 300 to 349 points</td>
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<tr>
<td></td>
<td></td>
<td>F= below 300 points</td>
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</tbody>
</table>

SmartBook:
SmartBook assignments are worth 5 points each and are completed online through our McGraw-Hill Connect page. SmartBook assignments must be completed by the due date listed in the tentative course schedule below and will NOT be reopened for any reason. If you miss a due date, you lose that chapter’s SmartBook points.

Homework:
Homework assignments are worth 20 points each and are completed online through our McGraw-Hill Connect page. Homework assignments are to be completed by the due date listed in the tentative course schedule below and will NOT be reopened for any reason. If you miss a due date, you lose that chapter’s homework points.

Exams:
Exams will be taken using Examsoft proctoring software. Every effort will be made to give exams on the dates scheduled below and any changes will be announced via the "News" updates in our Brightspace. **No make-up exams are allowed.** Exams are timed and proctored, so it is best to test with a good understanding of the material.

Overall Exam Average:
At the end of the semester, students MUST have an OVERALL exam average of at least a 60 percent to pass this course. This grade is calculated by adding ALL appropriate exam scores (i.e. do not 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 will 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.

Extra Credit/Bonus Points:
No individual extra credit assignments are given in any situations. Please do not ask. Any bonus points that ARE offered are up to the professor’s discretion and will be available to the whole class.
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://sfasu.edu/cob/ugplo.asp](http://sfasu.edu/cob/ugplo.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 on any class assignment or exam; (2) falsifying or inventing of any information, including citations, on an assignment; 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 one's own work when it 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 or presentation without giving the author credit. Please read the complete policy at [http://www.sfasu.edu/policies/steuden_academic_dishonesty.pdf](http://www.sfasu.edu/policies/steuden_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 [i.e., Active Military Service (6.14)]. 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 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 to 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 schedule are possible; it is your responsibility to check BrightSpace regularly to get announced changes)

<table>
<thead>
<tr>
<th>Week</th>
<th>Objective</th>
<th>Assignments Due</th>
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<tbody>
<tr>
<td>Week 1</td>
<td>Read/review course syllabus</td>
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<tr>
<td>June 28 – July 4</td>
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<tr>
<td>Week 2</td>
<td>Chapter 12 &amp; Chapter 13</td>
<td>7/5: Syllabus Verification Quiz</td>
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<tr>
<td>July 5 – July 11</td>
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<tr>
<td>Week 3</td>
<td>Exam 1 (Chs 12-13) Available</td>
<td>7/12: Chapters 12-13 Assignments</td>
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<tr>
<td>July 12 – July 18</td>
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<tr>
<td>Week 4</td>
<td>Exam 2 (Chs 14-15) Available</td>
<td>7/19: Chapters 14-15 Assignments</td>
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<tr>
<td>July 19 – July 25</td>
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<tr>
<td>Week 5</td>
<td>Exam 3 (Chs 18-19) Available</td>
<td>7/26: Chapters 18-19 Assignments</td>
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<tr>
<td>July 26 – August 1</td>
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<tr>
<td>Week 6</td>
<td>Exam 4 - Final (Chs 20 &amp; 21) Available</td>
<td>8/2: Chapters 20-21 Assignments</td>
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<tr>
<td>August 2 – August 6</td>
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