COURSE SYLLABUS
Accounting 1301.500
Spring - 2024

Professor: Stephanie Ross, Ph.D, CPA, MBA, MS
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Office Hours:
Tuesdays: 9:15am - 11:00am; 12:15pm - 2:15pm (In-office/On-line)
Thursdays: 9:15am - 11:00am; 12:15pm - 1:00pm (In-office/On-line)

On-line Office Hours: Wednesdays: 9:00am – 1:00pm, (On-line Only)
Other times by appointment only

Class Hours: Online Course Only

Required Course Materials:
College Accounting, Price, Haddock, Farina, 16th Edition, Chapters 1-12 with Connect access code (required), reliable computer and internet service. (ISBN 9781264419494)

Course Coverage:
Practical application of accounting procedures for small businesses. Emphasis on accounting cycle, inventories, internal control, and payroll 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 & plagiarism:
In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.

Connect Orientation Assignment:
This assignment is located in a folder in Connect and is due on the stated due date. These videos provide important details on how to use Connect and complete assignments successfully.

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 SmartBook activities, chapter homework and exams.

Chapter SmartBook Activities:
Chapter SmartBook 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.
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.

Chapter Reviews:
Chapter reviews are due in Connect on the stated due date. These multiple choice activities should be completed **AFTER** you read and study the chapter, complete the SmartBook and homework assignments for each chapter. These reviews enable you to practice the concepts and objectives taught in the chapter readings and aid in preparing the student for the exams. **TWO ATTEMPTS are allowed with the highest grade being recorded.**

Exams/Comprehensive Final Exam:
ALL TIMED exams must be taken in Connect using Proctorio as the proctoring service. This service is integrated into Connect. The cost is estimated at $17.50 for ALL exams/quizzes, if applicable. This fee is paid upfront when you access the first proctored quiz or exam. It is a one-time fee for ALL proctored exams/quizzes. **The proctoring service requires Google Chrome and students will be required to download an extension to the Google Chrome browser to use the service.** In addition, the student must have a webcam and microphone to use with the service. A calculator AND whiteboard will be provided onscreen for each exam. No books, notes, websites, other people etc., can be used during the exams. A reliable computer and internet is a must! **ALL exams must be taken on the dates shown on the course timeline and no make-up exams will be allowed. There will be no exceptions to this policy.**

There are **three “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, SmartBook, homework assignments, reviews, etc. **The lowest of the three “regular” exam grades will be dropped.**

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.”

Time Requirement:
The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 7 - 10 hours per week. In order to succeed in this course, it is important for students to understand the demanding nature of accounting and be willing to devote the necessary time and effort.

Extra Credit/Bonus Points:
The two lowest SmartBook, chapter reviews and the lowest homework grade will be dropped. Allowing three attempts to complete homework and two attempts to complete the chapter reviews gives students every opportunity to make a perfect score if they so choose. In addition, Smartbook 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 the PRIMARY source of communication. **Since this is an online class, students need to check Brightspace (D2L) AT LEAST once a day to receive important messages posted in the Newsfeed Announcements.** 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 MY SFA EMAIL ADDRESS.** 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. Brightspace (D2L) is your “official” gradebook. 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.

Extemporising Circumstances/Emergencies/Illnesses:
In addition to contacting the instructor, the student must immediately contact the Office of Community Standards 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 Connect support and 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 emailing me. 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
The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.
Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

**Withheld Grades Semester Grades Policy (5.5)**
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to [https://www.sfasu.edu/policies/course-grades-5.5.pdf](https://www.sfasu.edu/policies/course-grades-5.5.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 promptly may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).

**Student Wellness and Well-Being**
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**
**The Dean of Students Office** (Rusk Building, 3rd floor lobby)
[www.sfasu.edu/deanofstudents](http://www.sfasu.edu/deanofstudents)
936.468.7249
dos@sfasu.edu

**SFA Human Services Counseling Clinic** Human Services, Room 202
[www.sfasu.edu/humanservices/139.asp](http://www.sfasu.edu/humanservices/139.asp)
936.468.1041
The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:
- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub
936.468.4008
thehub@sfasu.edu

Crisis Resources:
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- Crises Text Line: Text HELLO to 741-741

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 (2) 200
Final Exam (comprehensive) 100
Proctorio Required Exercises 6
Connect Orientation Assignment 5
Chapter SmartBook Activities (12) 50 (highest 10 grades)
Chapter Homework (11) 50 (highest 10 grades)
Chapter Review (12) 50 (highest 10 grades)

Grading Scale:
A = 414-461 points
B = 368-413 points
C = 322-367 points
D = 276-321 points
F = 275 points or less
# Tentative Course Timeline

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| **Week – January 15th** | Getting Started Assignments                | • Read ALL information and watch the video under “Getting Started” in Brightspace (D2L)  
• Complete Connect Orientation Assignment by Sunday, January 28th, 11:59PM  
• Complete the Proctorio Student Orientation and Required Practice Quiz by January 28th, by 11:59pm (May use textbook to find answers for this quiz ONLY) |
| **Week – January 22nd** | Chapter 1  
Accounting: The Language of Business | • 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 in the order listed  
• Chapter 1 assignments due on Sunday, January 28th, by 11:59PM |
| **Week – January 29th** | Chapter 2  
Analyzing 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 in the order listed  
• Chapter 2 assignments due on Sunday, February 4th, by 11:59PM |
| **Week – February 5th** | Chapter 3  
Analyzing Business Transactions Using T Accounts | • 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 in the order listed  
• Chapter 3 assignments due on Sunday, February 11th, by 11:59PM |
| **Week – February 12th** | Chapter 4  
The General Journal and the General Ledger | • 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 in the order listed  
• Chapter 4 assignments due on Sunday, February 18th, by 11:59PM |
| Monday, February 19th | Exam 1  
Chapters 1 – 4 | • Exam open from 6 AM until 8 PM (must be completed by 8 PM)  
• To get the full 75 minutes you must begin your exam no later than 6:45 PM |
| **Week – February 19th** | Chapter 5  
Adjustments 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 in the order listed  
• Chapter 5 assignments due on Sunday, February 25th, by 11:59PM |
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| Week – February 26th  | Chapter 6: Closing Entries and the Postclosing Trial Balance           | • 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 in the order listed  
• **Chapter 6 assignments due on Sunday, March 3rd, by 11:59PM** |
| Week – March 4th      | 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 in the order listed  
• **Chapter 7 assignments due on Sunday, March 10th, by 11:59PM** |
| Week – March 11th     | SPRING BREAK WEEK                                                      | SPRING BREAK WEEK                                                                                                                                |
| Week – March 18th     | 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 in the order listed  
• **Chapter 8 assignments due on Sunday, March 24th, by 11:59PM** |
| Monday, March 25th    | Exam 2: Chapters 5 – 8                                                 | • Exam open from 6 AM until 8 PM  
• To get the full 75 minutes you must begin your exam no later than 6:45 PM |
| March 28th – March 31st | EASTER BREAK                                                           | EASTER BREAK                                                                                                                                    |
| Week – April 1st      | 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 in the order listed  
• **Chapter 9 assignments due on Sunday, April 7th, by 11:59PM** |
| Week – April 8th      | 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 in the order listed  
• **Chapter 10 assignments due on Sunday, April 14th, by 11:59PM** |
| Week – April 15th     | 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 in the order listed  
• **Chapter 11 assignments due on Sunday, April 21st, by 11:59PM** |
| Week – April 22nd | 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 in the order listed  
• **Chapter 12 assignments due on Sunday, April 28th, by 11:59PM** |
|------------------|----------------------------------|
| Week – April 29th | Exam 3  
Chapters 9 – 12  
(Wednesday – May 1st) | • Exam open from 6 AM until 8 PM (must be completed by 8 PM)  
• To get the full 75 minutes you must begin your exam no later than 6:45 PM |
| Week – May 6th (Finals Week) | FINAL EXAM  
Wednesday, May 8th  
Chapters 1 - 12 | • Exam open from 6 AM until 8 PM (must be completed by 8 PM) |

Chapter assignments are due on Sundays at 11:59 PM.  
Chapter exams are on Mondays or Wednesdays (as stated in the calendar) and close at 8:00PM.  
The final exam is on the dates/time shown above and closes at 8PM.  

**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:** 10.12.23