COURSE SYLLABUS
Accounting 101 500
Spring 2016

Instructor: Esther S Bunn
Department: Gerald W Schlief School of Accountancy
Office: 292K
Phone: 936.468.1629 my office
936.468.3105 accounting department (leave message)
E-mail: estherbunn@sfasu.edu (please email me in D2L)
Office Hours: M 8:30-10:55 AM & 3:50-5:00 PM
W 9:00-10:55 AM
Other times by appointment only
Online Office Hours: SU 2:00-3:30 PM
TU 8:00-9:30 AM
TH 8:00-9:30 PM
Class Hours: ACC 331.001 - M & W 11:00 AM-12:15 PM
ACC 343.001 - M & W 1:00 PM-2:15 PM
ACC 331.600 – M & W 2:30 PM-3:45 PM (hybrid class)

Course Materials:
Fundamental Accounting Principles, Wild, Shaw & Chiappetta, 22nd Edition (ebook or hardcopy)
McGraw Hill Connect access code (online management system for above listed textbook)

Course Coverage:
Practical application of accounting procedures for small businesses. Emphasis on accounting cycle, inventories, internal control, and 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 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.”

Exams:
Exams are available and due in Connect on the stated due date. Exam questions are taken from the information and examples included in the chapter readings, slides, interactive presentations, homework assignments, etc. No make-up exams will be allowed. If a student misses an exam, the final exam score (on a 100 point scale) will be substituted for the missed exam grade. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

Final Exam:
The final exam will be a comprehensive final exam. No books, notes, etc., can be used. There are two options available for taking the final 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 the final exam through a remote proctoring service known as ProctorU on the date and time listed on the course timeline. More information will be available in D2L at least two weeks prior to final exams. THE STUDENT WILL BE RESPONSIBLE FOR LOGGING INTO D2L TO RECEIVE THIS INFORMATION AS TO NOT MISS ANY IMPORTANT DATES OR ANNOUNCEMENTS REGARDING THE FINAL EXAM. Not logging into D2L or not reading the information will not excuse you from missing the exam. Regardless which method the student chooses, they MUST show a photo ID in order to take the final exam.
Chapter Interactive Lecture Activities:
Interactive presentations are found in Connect. They are NOT a graded activity. However, these presentations teach the chapter objectives and aid in preparing the student for the chapter homework, quizzes and exams.

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 you for the chapter quizzes and exams. You will have three attempts to complete each homework assignment. Since it is not practical to assign every problem at the end of the chapter, demonstration problems along with the solutions are included throughout each chapter. 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, quizzes and exams. No homework assignments will be accepted late, nor will they be accepted in writing.

Quizzes:
All chapter quizzes are due in Connect on the stated due date. Quiz questions are taken from each chapter from information included in the chapter readings, slides, interactive presentations, homework assignments, etc. The “Getting Started Quiz” and the “Federal Income Tax Quiz” are found in D2L.

Extra Credit/Bonus Points:
The lowest homework and quiz grade will be dropped. Allowing three attempts to complete your homework gives the student every opportunity to make a perfect score if they so choose. Opportunities for bonus points may be given and will be announced in D2L. (If the student does not login to 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.

D2L:
D2L will be used as a source of communication. Since this is an online class, students need to check 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. Materials, announcements and various assignments will be posted to the D2L web page for this class. Grades will also be posted in D2L. In addition, PLEASE SEND ALL EMAILS TO THE INSTRUCTOR VIA D2L. It is the student’s responsibility to see that they have access to D2L for this class.

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.

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 the 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 at all. The student should do so by either calling my office or by email. 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 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 (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), 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 (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 (3) 300
Final Exam (comprehensive) 200
Getting Started Quiz 15
Federal Income Tax Quiz 15
Chapter Quizzes 90 (highest 9 grades)
Chapter Homework 90 (highest 9 grades) 710

Grading Scale:
A = 639-710 points
B = 568-638 points
C = 497-567 points
D = 426-496 points
F = 425 points or less

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, 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
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<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>Jan 19 – Jan 25</td>
<td>Getting Started Quiz</td>
<td>• Read ALL information under “Getting Started” in D2L</td>
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<td>• Complete quiz in D2L</td>
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<td>Jan 19 – Jan 25</td>
<td>Federal Income Tax Assignment</td>
<td>• View video in D2L</td>
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<td>• Complete quiz in D2L</td>
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<td>Jan 26 – Feb 1</td>
<td>Chapter 1 Accounting in Business</td>
<td>• read and study chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• complete the assigned chapter problems in Connect</td>
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<td>• complete the chapter quiz in Connect</td>
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<td>Feb 2 – Feb 8</td>
<td>Chapter 2 Analyzing and Recording Transactions</td>
<td>• read chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• complete the chapter quiz in Connect</td>
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<td>Feb 9 – Feb 15</td>
<td>Chapter 3 Adjusting Accounts and Preparing Financial Statements</td>
<td>• read chapter</td>
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<td>• view PowerPoint presentation in D2L</td>
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<td>• complete the chapter quiz in Connect</td>
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<td>Wednesday, Feb 17</td>
<td>Chapters 1 – 3</td>
<td>• Exam 1 in Connect</td>
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Tentative Course Timeline
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| Feb 18 – Feb 29 | Chapter 4  
Completing the Accounting Cycle | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Mar 1 – Mar 7   | Chapter 5  
Accounting for Merchandising Operations | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Mar 8 – Mar 21  | Chapter 6  
Inventories and Cost of Sales | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| Mar 23          | Last day to drop  
Wednesday, Mar 23 | Chapters 4 - 6  
• Exam 2 in Connect |
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| Mar 24 – April 4 | Chapter 7  
*Accounting Information Systems* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| April 5 – April 11 | Chapter 8  
*Cash and Internal Controls* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| April 12 – April 18 | Chapter 9  
*Accounting for Receivables* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
| April 19 – April 25 | Chapter 10  
*Plant Assets, Natural Resources, and Intangibles* | • read chapter  
• view PowerPoint presentation in D2L  
• listen to the narrated slides for each individual learning objective in D2L  
• watch the interactive presentations and complete the corresponding activity or activities in Connect  
• complete the assigned chapter problems in Connect  
• complete the chapter quiz in Connect |
<p>| Wednesday, April 27 | Chapters 7 - 10 | • Exam 3 in Connect |
| April 28 – May 8 | Chapters 1 – 10 | • Study for comprehensive final exam |</p>
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| Monday, May 9| FINAL EXAM  | 1. Room 222 – Rusche College of Business  
               | On Campus     | Chapters 1 - 10                                                                                                                                   | 2. 4 PM  
               | OR           | 3. If you are late you will NOT get the full 2 hours to take the exam                     |
| Monday, May 9| FINAL EXAM  | 1. Exam open from 6 AM until 10 PM (must be completed by 10 PM)  
               | ProctorU (online) | Chapters 1 - 10                                                                                           | 2. To get the full 2 hours you must schedule your appointment no later than 8 PM  
               |              | 3. You MUST make an appointment with ProctorU in advance                                     |

Chapter assignments are due on Mondays at 11:59 PM. Chapter exams are on Wednesdays and close at 11:59 PM (with the exception of the final exam).

NOTE: Dates and times are tentative and could change during the semester. It is the student’s responsibility to login to D2L in order to receive possible changes in a timely manner.

Last updated: 1.18.16