ANGELO STATE UNIVERSITY
Department of Accounting, Finance and Economics
ACC 2302 Principles of Accounting II
Fall 2017

PROFESSOR: Cathryn Golden
OFFICE: Rassman Hall Room 257
TEL: 325-486-6456 (office/voice mail)
E-mail: cathryn.golden@angelo.edu

CLASS MEETING TIMES: Monday and Wednesday in Rassman 105 from 9:00 AM TO 10:15 AM.
OFFICE HOURS: MW – 8:00 to 9:00 and 10:30 to 12:45, TR – 8:00 to 9:30, F – By Appointment (email or call).

COURSE DESCRIPTION/ OVERVIEW:
Accounting information as an aid to management decision-making; profit planning and control; budgeting, quantitative techniques, and internal accounting reports.

LEARNING OBJECTIVES:
At the completion of this course, the student will:

- Learn about accounting as an information development and communication function that supports economic decision-making
- Understand the elements of the financial statements and the accounting concepts related to the topics in the following course schedule.
- Develop necessary skills for analysis, problem-solving, research, and decision-making

You will meet the objectives through a series of exams and homework that will measure your learning.

COURSE MATERIALS:

  We will be using a special version of this text that comes bundled with an e-book, Connect Homework Management System and LearnSmart. This total package is available at the link provided below.

  The website to order the course material is: http://connect.mheducation.com/class/c-golden-fall-2017-acc-2302900

PREREQUISITES:
A. **Knowledge:**
   - Accounting 2301

B. **Technology**
   - The ability to retrieve materials from Blackboard and use a four-function calculator. In addition all assignments will be handled through the Connect system.

C. **Technical Support**
   - For Connect issues, please contact McGraw Hill directly at 800-331-5094. You can also contact them through a “Chat” function at this link: http://mpss.mhhe.com/
   - For Blackboard or general ASU related technology issues you can contact the Technology Service Center (TSC) by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu.
COURSE POLICIES:

A. INSTRUCTIONAL METHODOLOGY: This class will consist of lectures and problem solving of selected exercises. In addition, we will utilize the McGraw Hill Connect system extensively throughout the class. This system will automatically grade homework and force you to either read or work through problems in each chapter.

B. ATTENDANCE: ATTENDANCE IS REQUIRED. Attendance will be taken for this class. There is a lot of material to be covered and missing just one day can jeopardize your test grade. You will have 3 unexcused absences (no doctor’s note, not a University event etc.). If you know you will miss class, please discuss with me ahead of time. After missing your allotted 3 days, your attendance grade will be reduced by 5 points for each additional day. So, for example, if you miss 5 unexcused days during the semester, your attendance grade would be 15 – 3 freebie days and 10 points for the 2 additional days.

C. GRADING POLICY: Your grade in this course will be determined from the total points earned from the following chart:

<table>
<thead>
<tr>
<th>Highest three semester exams</th>
<th>300 points</th>
<th>A</th>
<th>≥ 336 points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connect assignments</td>
<td>50 points</td>
<td>B</td>
<td>299-335 points</td>
</tr>
<tr>
<td>Attendance</td>
<td>25 points</td>
<td>C</td>
<td>261-298 points</td>
</tr>
<tr>
<td>Total</td>
<td>375 points</td>
<td>D</td>
<td>224-260 points</td>
</tr>
<tr>
<td></td>
<td></td>
<td>F</td>
<td>&lt;224 points</td>
</tr>
</tbody>
</table>

All final point totals are rounded up to the next highest whole number (i.e., 298.03 = 299).

I do not curve individual exams or the final course grades. I do not do this because I have already built into the course one opportunity for extra points (105 possible points on each 100 point exam), and you are allowed to drop the lowest exam grade. It is my policy is to strictly adhere to the course grading scale; in other words, 335 points is a “B” not an “A”.

I do not give grades. You earn your grade. I merely record your scores. If you need a particular grade in this class to maintain a scholarship, to make the Dean's List, to graduate, or for whatever reason, plan now to DO THE WORK TO EARN THE POINTS that equals that grade. There are absolutely NO extra credit or grade improvement opportunities offered in this course.

D. COURSE REQUIREMENTS:

1. Connect: As we move through the material I will place assignments in Connect. These assignments may consist of advanced readings and problems and homework problems following material we cover in class. The deadlines for these assignments will always be at 11:59PM on the day they are due (see page 5 for TENTATIVE course schedule). At that time (11:59PM) the Connect system will close and you will be graded on the work completed prior to that time. I will make every effort to remind you of due dates in class, but ultimately you are responsible for meeting the deadlines that are clearly listed under Assignments on the Connect page for this course. In case of conflicts between due dates, the due dates listed in CONNECT are the final word.

You can earn a maximum of 50 points (1/2 of an exam grade) for the correct completion of all of the Connect assignments. Points for Connect will be awarded at the end of the course. I will take the total number of Connect points you get and divide that number by the total possible Connect points. That will give me a percentage which I will multiply by 50 to get your Connect point total. For example, if there are a possible 2,500 points available for Connect and you get 2,173; then $2,173 \div 2,500 = 0.8692$. Therefore, you will get 43.46 of the 50 available points for Connect. (50 X 0.8692 = 43.46).

Connect is a two-edged sword. It can increase your grade in this course if you diligently do all of the Connect assignments. On the other hand, you will definitely decrease your grade if you do none of the assignments. My reasoning behind this type of system is that accounting, like math, cannot be learned by just reading. You must work problems and understand the concepts behind those problems to be successful.

There are three types of homework for each chapter.

a. Interactive Presentations. These assignments are short little videos that go over the main points in the chapters. They average 45 to 60 minutes per chapter. In addition to the videos
there are self-checking questions. To get the full points for these assignments all you have to do is complete each presentation.

b. **Homework.** This is exactly like it sounds: exercises and problems. As mentioned above, you must work problems and understand the concepts behind those problems to be successful. The homework is algorithmic and covers the main topics we discuss in class and you will find on the exams. You will be allowed two attempts on each assignment.

c. **Learn Smart.** This is an interactive tool within Connect. It highlights the key points within the text. After reading portions of the text, you will answer questions. If you were to answer all of the questions correctly, the program will direct you to the next section. If you struggled with a particular area or topic, the Learn Smart program then focuses your continued studying and questions on those areas you do not know. Once you master the section, you move to the next.

2. **Examinations:** There will be a total of four (4) exams in this course. Because we all have some days that are better than others, you will be allowed to drop your lowest of the first 3 exam grades. **However, in order to drop an exam you must have taken the exam and scored at least a grade of 30 on that exam.** In other words, if you decide to not take an exam you will receive a zero (0) on that exam. Since that exam is not eligible to be dropped, the zero will count and the next lowest exam grade will be the one dropped. Additionally, **you may NOT drop the final exam grade - everyone must take the final exam.** There is always five points of bonus material on each exam, so a student can earn 105 points for each exam.

Make-up Examinations: **THERE WILL BE NO MAKEUP EXAMINATIONS GIVEN!** Failure to take an exam at the scheduled time will result in a zero (0). In those extreme cases where you have what I consider a legitimate excuse and supporting documentation, I will allow the missed exam to be the exam grade which is dropped. A second missed examination for any reason will result in a grade of zero (0) for that exam.

Exams for this class will be scheduled during the regular class time on the following dates:

<table>
<thead>
<tr>
<th>Semester Exams</th>
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<tbody>
<tr>
<td>Exam #1</td>
<td>Wednesday, 09/20/2017</td>
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<tr>
<td>Exam #2</td>
<td>Wednesday, 10/18/2017</td>
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<tr>
<td>Exam #3</td>
<td>Monday, 11/13/2017</td>
</tr>
<tr>
<td>Exam #4</td>
<td>Wednesday, 12/13/2017</td>
</tr>
</tbody>
</table>

**Please note:** These exam dates are tentative and may change to accommodate the areas that we cover in class. You need to come to class and/or check your email to know the exact date for each exam.

E. **CLASSROOM POLICIES:** Students are expected to display professional conduct during class. You should arrive on time and be in your seat at the scheduled class start time. I generally will start exactly on time at the beginning of class. However, if you must be late, please still come to class. I would rather you come in late than miss the material.

In addition to the above the following rules will also apply:

1. Programmable calculators, cell phone calculators, and mp3 players cannot be used during exams in this course. There are no exceptions to this rule – as such, your phone cannot be your calculator.

2. Please do not disrupt the class by talking to others. If you have a question please ask me.

3. Please turn off your cell phones so that it does not distract others. Also refrain from texting or “surfing the internets (sic)” during class. If you feel the need to do this please leave the room and do not distract those around you.

4. **You are the only one that can drop you from this course. I cannot drop you from the course.** The last day to drop this class is Friday, November 3, 2017. Do not just quit coming to class. If you do, you will receive an “F” in the course. You should have the results of the first two exams so that you can make an informed decision regarding your expected course grade.

5. Don’t assume the class period after the exam will be used only to go over the exam. We will discuss the exam some; however, we will probably only spend about 30 minutes going over the test and then start new material. In-depth questions will have to be addressed during office hours because there is so much material to cover and this is a fast-moving course.
F. Accounting Tutoring:
   TBA.

G. COURTESY AND RESPECT
   Courtesy and Respect are essential ingredients to this course. We respect each other's opinions and
   respect their point of view at all times while in our class sessions. The use of harassment of any form is
   strictly prohibited, as are those remarks concerning one's ethnicity, life style, race (ethnicity), religion, etc.,
   violations of these rules will result in immediate dismissal from the course.

H. STUDENT ABSENCE FOR RELIGIOUS HOLIDAYS
   As stated in the Angelo State University Operating Policy and Procedure (OP 10.19 Student Absence for
   Observance of Religious Holy Day), a student who intends to observe a religious holy day should make
   that intention known in writing to the instructor prior to the absence. A student who is absent from
   classes for the observance of a religious holy day shall be allowed to take an examination or complete
   an assignment scheduled for that day within a reasonable time after the absence.

I. ACADEMIC INTEGRITY:
   Angelo State University expects its students to maintain complete honesty and integrity in their academic
   pursuits. Students are responsible for understanding and complying with the University Academic Honor
   Code (http://www.angelo.edu/forms/pdf/Honor_Code.pdf) and the ASU Student Handbook

   Angelo State University expects its students to maintain complete honesty and integrity in their academic
   pursuits. Students are responsible for understanding the Academic Honor Code, which is contained in both
   print and web versions of the Student Handbook.

   It is the professor's intention to be as fair and impartial as is humanly possible. Therefore, all students will
   be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented
   extenuating circumstances that have been discussed with the professor and the Student Life Office. Please
   make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is
   compounded by poor class performance, poor attendance, etc.

   Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism,
   unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that
   all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a
   failing grade for the course.

J. ACCOMMODATIONS FOR DISABILITY
   As stated in the Angelo State University Operating Policy and Procedure (OP 10.15 Providing
   Accommodations for Students with Disabilities), the Student Life Office is the designated campus
   department charged with the responsibility of reviewing and authorizing requests for reasonable
   accommodations based on a disability, and it is the student's responsibility to initiate such a request by
   contacting the Student Life Office at (325) 942-2191 or (325) 942-2126 (TDD/FAX) or by e-mail at
   Student.Life@angelo.edu to begin the process. The Student Life Office will establish the particular
   documentation requirements necessary for the various types of disabilities.

K. COURSE DROP
   To view information about how to drop this course or to calculate important dates relevant to dropping
   this course, you can visit http://www.angelo.edu/services/registrars_office/course_drop_provisions.php.

L. INCOMPLETE AS A COURSE GRADE
   As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading
   Procedures), the grade I is given when the student is unable to complete the course because of illness
   or personal misfortune. An I that is not removed before the end of the next long semester
   automatically becomes an F. A graduate student will be allowed one year to remove a grade of I before
   it automatically becomes an F. To graduate from ASU, a student must complete all I's.

M. GRADE APPEAL PROCESS
   As stated in the Angelo State University Operating Policy and Procedure (OP 10.03 Student Grade
   Grievances), a student who believes that he or she has not been held to appropriate academic
   standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading,
may appeal the final grade given in the course. The burden of proof is upon the student to
demonstrate the appropriateness of the appeal. A student with a complaint about a grade is
couraged to first discuss the matter with the instructor. For complete details, including the
responsibilities of the parties involved in the process and the number of days allowed for completing
the steps in the process, see Operating Procedure 10.03 at: http://www.angelo.edu/content/files/14196-op-
1003-grade-grievance
N. TENATIVE COURSE SCHEDULE: I am sure of only one thing in this class; this schedule will change. So listen in class for any changes. We will not cover all the material in each chapter. Any material not covered in class will not be tested.

Again, information on this calendar is TENTATIVE. In the event of conflicts between this calendar and what is mentioned in class or on the Connect website, and there will be conflicts, the order of precedence will be: 1) Connect website for homework; 2) class; 3) email from me; 4) Blackboard; and 5) this calendar. So you can see this calendar is nothing more than a “rough guide” to the course schedule.

Note: The last day to drop this class is Friday, November 3, 2017

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>8/28/2017</td>
<td>Monday</td>
<td>1</td>
<td></td>
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<tr>
<td>8/30/2017</td>
<td>Wednesday</td>
<td>2</td>
<td>CH 1 LS, HW &amp; IP Due @ 11:59 PM</td>
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<tr>
<td>9/4/2017</td>
<td>Monday</td>
<td>2</td>
<td></td>
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<tr>
<td>9/6/2017</td>
<td>Wednesday</td>
<td>2</td>
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<tr>
<td>9/11/2017</td>
<td>Monday</td>
<td>4</td>
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<tr>
<td>9/13/2017</td>
<td>Wednesday</td>
<td>4</td>
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<td>9/18/2017</td>
<td>Monday</td>
<td>4</td>
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<tr>
<td>9/20/2017</td>
<td>Wednesday</td>
<td>Exam II</td>
<td>CHs 1, 2 &amp; 4</td>
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<tr>
<td>9/25/2017</td>
<td>Monday</td>
<td>5</td>
<td></td>
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<tr>
<td>9/27/2017</td>
<td>Wednesday</td>
<td>5</td>
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<td>10/2/2017</td>
<td>Monday</td>
<td>6</td>
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<td>10/4/2017</td>
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<td>6</td>
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<td>10/9/2017</td>
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<td>10/11/2017</td>
<td>Wednesday</td>
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<td>10/16/2017</td>
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<td>10/18/2017</td>
<td>Wednesday</td>
<td>Exam II</td>
<td>CHs 5, 6 &amp; 7</td>
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<td>10/23/2017</td>
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<td>9</td>
<td></td>
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<td>Wednesday</td>
<td>9</td>
<td></td>
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<td>11/1/2017</td>
<td>Wednesday</td>
<td>8</td>
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<tr>
<td>11/6/2017</td>
<td>Monday</td>
<td>8</td>
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<tr>
<td>11/8/2017</td>
<td>Wednesday</td>
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<td>11/13/2017</td>
<td>Monday</td>
<td>Exam III</td>
<td>CHs 8 &amp; 9</td>
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<td>11</td>
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<td>11/22/2017</td>
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<td>12</td>
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<td>12</td>
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<tr>
<td>12/13/2017</td>
<td>Wednesday</td>
<td>Final</td>
<td>8:00 - 10:00: CHs 11 &amp; 12</td>
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