COURSE DESCRIPTION:
Accounting for stockholder’s equity, earnings per share, pensions, leases, income
taxes, and other items.

COURSE MATERIALS:
  Warfield. Published by Wiley. You will need the WileyPlus: Next Generation
  Homework Manager that comes with the textbook to complete your
  homework assignments.

  Do not purchase the textbook until after the first class when we discuss your
  various options. Be prepared to purchase the textbook immediately after class though, as
  homework and assignments will begin right away.

  You can obtain the textbook and the required WileyPlus access at either:
  a. The ASU Bookstore. They have both the access only version (which includes an eBook
     version of the text) and the loose-leaf version of the textbook with access to
     WileyPlus: Next Generation.
  b. You can purchase the textbook and access in various formats at the
     publisher’s website at the link below.
     www.wileyplus.com/go/login
  c. Regardless of where you purchase your materials and access code, you
     will need to go to the website below to enroll in the course. Use Course
     Section ID A93941.
     www.wileyplus.com/go/login
  d. Please note: I have had problems working with Wiley Plus using the
     Safari browser. I know that it works fine with the Chrome browser. I have
     not tried either Firefox or Internet Explorer.

LEARNING OBJECTIVES: Upon completion of this course, the student will be able to:
- Identify factual accounting knowledge, such as terminology, fundamental principles, classifications,
  generalizations and methods.
- Apply accounting principles in unique situations.
- Solve problems and make decisions based on the results of the solutions to the problems.

PREREQUISITES:
A. Knowledge: ACCT 3303.
B. Technology: The ability to retrieve materials from Blackboard and use a four-function calculator.
   In addition, all homework assignments will be handled through the WileyPlus system and ALEKS
   review software.
TECHNICAL SUPPORT:
For Blackboard issues, please contact the Technology Support Center (Help Desk) at 325-942-2911 or 866-942-2911, or by email at helpdesk@angelo.edu.

For technical help with WileyPlus (Next Generation), contact them at https://hub.wiley.com/community/support/wileyplus or 866-944-2427.

The very last person you should contact, if you are looking for help with a technology issue, is me! I know almost nothing about technology.

COURSE POLICIES:

A. INSTRUCTIONAL METHODOLOGY: This class will consist of lectures and problem solving of selected exercises. Bring your book and yourself to each class.

B. ATTENDANCE: ATTENDANCE IS EXPECTED. Attendance will not be taken for this class, but it will be necessary for you to come to class to pass the course. There is a lot of material to be covered and missing just one day can jeopardize your test grade.

C. COURSE REQUIREMENTS:
1. Homework: As we move through the material I will place assignments in WileyPlus. These assignments will generally consist of questions and problems following material we cover in class. The deadlines for these assignments will always be at 11:59 PM on the day they are due. At that time (11:59 PM) the WileyPlus 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 will be clearly listed under Assignments on the WileyPlus page for this course.

You can earn a maximum of 60 points (60% of an exam grade) for the correct completion of all of the homework assignments. Points for homework will be awarded at the end of the course. I will take the total number of homework points you get and divide that number by the total possible homework points. That will give me a percentage which I will the multiply by 60 to get your homework point total. For example, if there are a possible 2,500 points available for homework and you get 2,173; then 2,173 ÷ 2,500 = 0.8692. Therefore, you will get 52.15 of the 60 available points for homework. (60 X 0.8692 = 52.15).

2. Examinations: There will be a total of four (4) exams in this course. There is not a comprehensive final exam in this course; all exams are weighted equally. Because we all have some days that are better than others, you will be allowed to drop your lowest exam grade, 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 just decide to not take an exam you will receive a zero (0) on that exam. If you get that zero (0), you did not score above a 30 on that exam, then that exam is not eligible to be dropped and the zero will count as one of the three exam grades I use to determine your final course grade. 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. If you have a conflict with an exam, please talk to me in advance and we can work out an acceptable arrangement.

Exams for this class are tentatively scheduled on the following dates:

<table>
<thead>
<tr>
<th>Semester Exams</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam #1</td>
</tr>
<tr>
<td>Exam #2</td>
</tr>
<tr>
<td>Exam #3</td>
</tr>
<tr>
<td>Exam #4</td>
</tr>
</tbody>
</table>

Please note: These exam dates are tentative and may (probably will) change to
accommodate the areas that we cover or do not get to cover in class. You need to come to
class and/or check your angelo.edu email and Blackboard to know the exact date for each
exam.

C. GRADING POLICY: Your grade will be determined as follows:

<table>
<thead>
<tr>
<th>Highest three exams (100 points each)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>300 points</td>
<td>360 points</td>
</tr>
<tr>
<td>WileyPlus homework</td>
<td>60 points</td>
</tr>
</tbody>
</table>

Based on whether you are considered to be a full registrar, and your advisor, to make sure you understand the ramifications of dropping a
course. However, before you drop any course, make sure you check with financial aid, the
registrar, and your advisor, to make sure you understand the ramifications of dropping a
particular course. Dropping a course could potentially delay your graduation by up to a year. It
may also drop you to a less than full time status. This is important because many things are
based on whether you are considered to be a full-time student or less than a full-time student.

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 semester exam grade. It is my
policy to strictly adhere to the course grading scale; in other words, 314 points is a “B” not an
“A”.

A grade is not a reward for effort. A grade is not a participation badge for coming to class. A
grade is not an indicator of intelligence, character, human worth, or even future success. A
grade is a measure of achievement on a specific assignment, or a series of assignments, such
as this course. It can also be an opportunity to learn and improve, if you’re willing. Make of
this what you will, but remember that you are the biggest influence on what your final grade in
this course will be.

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 get into the graduate program, 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. The only points available are those that are listed above.

D. 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. In general, I 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 too class 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.
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 internet” 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 Thursday, October 31, 2019. Do not just quit coming to class. If you do
   you will receive an “F” in the course. You are tentatively scheduled to take your 2nd exam on the last
day to drop. I will do my best to get these exams graded n time for you to make an informed
decision regarding dropping or staying in the course.

D. COURSE DROP

You can now drop courses via Ramport and no longer need to physically come to my office for
a drop slip. However, before you drop any course, make sure you check with financial aid, the
registrar, and your advisor, to make sure you understand the ramifications of dropping a
particular course. Dropping a course could potentially delay your graduation by up to a year. It
may also drop you to a less than full time status. This is important because many things are
based on whether you are considered to be a full-time student or less than a full-time student.
Among these things are healthcare coverage, financial aid, student loans, etc. Bottom line is to make sure you understand how dropping a course can and will affect you BEFORE you drop the course.

To view information about how to drop this course or to calculate important dates relevant to dropping this course (Thursday, October 31, 2019), you can visit: http://www.angelo.edu/services/registrars_office/course_drop_provisions.php.

If you miss the deadline listed above, you will have to petition a committee to allow you to drop the course.

F. 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 and has completed most of the course requirements. A grade of 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.

G. 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 encouraged to first discuss the matter with the instructor. There are time deadlines concerning grade complaints that are detailed in the operating policy. 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

H. 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.

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 (http://www.angelo.edu/cstudent/documents/pdf/Student_Handbook.pdf).

It is my intention to be as fair and impartial as is humanly possible. Therefore, all students will be expected 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 in advance. 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

Angelo State University, and I, are committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments Act of 2008 (ADAAA) and subsequent legislation.

As mentioned above, it is the student’s responsibility to inform the professor of any issues that might require an accommodation in advance of the issue becoming a problem. Student Affairs 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. You can find out more about this by emailing ada@angelo.edu, going to their website (https://www.angelo.edu/services/disability-services/) or visiting their office:

Office of Student Affairs,
Room 112, Houston Harte University Center
325-942-2047 (phone) or 325-942-2211 (fax)

K. TITLE IX AT ANGELO STATE UNIVERSITY:

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Boone, J.D. You may submit reports in the following manner:

Online: www.angelo.edu/incident-form
Face to Face: Mayer Administration Building, Room 210
Phone: 325-942-2022
E-Mail: michelle.boone@angelo.edu

Note: As a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325 486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State’s policy please visit: www.angelo.edu/title-ix.

For more information about Title IX in general you may visit www.angelo.edu/title-ix.

L. 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.
M. NORRIS-VINCENT COLLEGE OF BUSINESS CODE OF ETHICS

Students, faculty, administrators, and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one’s actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

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.

<table>
<thead>
<tr>
<th>Class Number</th>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8/27</td>
<td>T</td>
<td>Intro/12</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>8/29</td>
<td>TH</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>9/3</td>
<td>T</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>9/5</td>
<td>TH</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>9/10</td>
<td>T</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>9/12</td>
<td>TH</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>9/17</td>
<td>T</td>
<td>Exam #1</td>
<td>Chapters 12 and 14</td>
</tr>
<tr>
<td>8</td>
<td>9/19</td>
<td>TH</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>9/24</td>
<td>T</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>9/26</td>
<td>TH</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>10/1</td>
<td>T</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>10/3</td>
<td>TH</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>10/8</td>
<td>T</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>10/10</td>
<td>TH</td>
<td>Exam #2</td>
<td>Chapters 17 and 15</td>
</tr>
<tr>
<td>15</td>
<td>10/15</td>
<td>T</td>
<td></td>
<td>Guest Speaker</td>
</tr>
<tr>
<td>16</td>
<td>10/17</td>
<td>TH</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10/22</td>
<td>T</td>
<td>16</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10/24</td>
<td>TH</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10/29</td>
<td>T</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10/31</td>
<td>TH</td>
<td>19</td>
<td>Last Day to Drop</td>
</tr>
<tr>
<td>21</td>
<td>11/5</td>
<td>T</td>
<td>Exam #3</td>
<td>Chapters 16 and 19</td>
</tr>
<tr>
<td>22</td>
<td>11/7</td>
<td>TH</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>11/12</td>
<td>T</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>11/14</td>
<td>TH</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>11/19</td>
<td>T</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>11/21</td>
<td>TH</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>11/26</td>
<td>T</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>11/28</td>
<td>TH</td>
<td>No class</td>
<td>Thanksgiving Holiday</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>12/3</td>
<td>T</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>12/5</td>
<td>TH</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td></td>
<td>12/10</td>
<td>T</td>
<td>No class</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>12/12</td>
<td>TH</td>
<td>Exam #4</td>
<td>8:00 AM EXAM Chapters 20, 21, and 23</td>
</tr>
</tbody>
</table>