COURSE DESCRIPTION:

Financial reporting: conceptual framework and principles, determination of income, and classification and valuation of assets and liabilities.

COURSE MATERIALS:

- **Required:** Intermediate Accounting; 17th Edition, 2019, by Kieso, Weygandt, and Warfield. Published by Wiley. You will need the WileyPlus: Next Generation Homework Manager Access code for the class in order to complete the homework assignments. You are not required to purchase the physical copy of the book if you are okay with using an e-textbook.

  a. You will need to go to the publisher’s website to sign into the course. Due to requirements in the contract between Angelo State and the ASU Bookstore, I am prohibited from making this easy for you and placing a link to the publisher’s website on this syllabus. Therefore, you will need to go to the Blackboard page for this class and there is a link on that page to direct you to the website to sign in to WileyPlus.

  b. **Please note:** I have had problems working with WileyPlus 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 problem

PREREQUISITES:

A. **Knowledge:** Officially the prerequisite for the course is ACCT 2302, although very little knowledge from ACCT 2302 is required. The main prerequisite is ACCT 2301, and you must have a very good knowledge of the topics covered in ACCT 2301; **particularly the accounting cycle, especially debits and credits.**

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.
**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 is an online class, and as such, all information needed will be delivered in an online format. The materials will include various optional formats to help you learn, study and apply the material and three (3) types of required (graded) assessments (activities). These materials will be discussed in more detail in Section C. Course Requirements.

B. **GRADING POLICY:** Your grade will be determined as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Grade</th>
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<tbody>
<tr>
<td>Four exams (150 points each)</td>
<td>600</td>
<td>A</td>
</tr>
<tr>
<td>Wiley Plus Adaptive Practice</td>
<td>100</td>
<td>B</td>
</tr>
<tr>
<td>WileyPlus homework</td>
<td>300</td>
<td>C</td>
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<td>Total</td>
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All final point totals are rounded up to the next highest whole number (i.e., 799.03 = 800).

**I do not curve individual exams or the final course grades.** It is my policy to strictly adhere to the course grading scale; in other words, 899 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 beyond what has been listed above.**

C. **COURSE REQUIREMENTS:**

1. **Blackboard:** This course will be conducted through Blackboard, with assignments completed in WileyPlus online. All official course information, materials, and weblinks, including this syllabus will be placed in Blackboard.

2. **Optional Course Materials.** There are several types of optional material that will aid you in learning and understanding the concepts required for successful completion of the course. Two of these items will be found on Blackboard and the remainder will be on WileyPlus. These items are not required to be used or completed, but many of you will find them helpful in trying to understand the concepts in this course.
   a. **PowerPoint Slides.** I have placed the PowerPoint slides for your textbook on Blackboard. I have significantly modified these slides to cover only the areas that we will discuss and over which you will be tested.
b. **Narrated YouTube PowerPoint Lectures.** I have narrated lectures that cover the PowerPoint slides for each chapter. These videos would be similar to the lecture that you would have in a regular face to face class. They vary in length from 3 to 25 minutes, but most are around 10 to 15 minutes in length. Only items covered in these video lectures will be tested.

c. **WileyPlus Activities/Videos/Exercises.** There are numerous items built into WileyPlus for your use. For instance there are narrated PowerPoint videos for each chapter, as well as video walkthrough of many typical problems in each chapter. There is also a written student study guide for each chapter and two other types of videos for most chapters: Accounting, Analysis, and Principles Walkthrough; and Applied Skills Applications. I will show you where to find these resources in the “Start Here” section of the course in BlackBoard. One overall note regarding these resources; The resources prepared by the publisher and located in WileyPlus include much more material then what we will cover in the course. It is also possible that those resources may not cover some of the items that I consider important. Specifically, the exams will only cover material that I go over in my narrated lectures in the YouTube videos.

3. **Required Course Activities/Assessments:** There are assessment/activities items that you will be required to complete and how I will determine your course grade. There are three categories of these assessments: Chapter Adaptive Practice sessions; Chapter homework assignments; and Exams. I will discuss each of these items separately below.

a. **Adaptive Practice.** (10 points for each chapter; Total of 110 points, or 10% of your final course grade). This is an interactive study tool that adaptively assesses your skill and knowledge levels to track which topics you have mastered and which require further instruction and practice. Based upon your progress, the adaptive practice exercises adjusts the learning content based on your knowledge strengths and weaknesses, as well as your confidence level around that knowledge. It also identifies the concepts that students are most likely to forget over the course of the semester—by considering those that you had been weakest on or least confident with—and encourages periodic review by the student to ensure that concepts are truly learned and retained. In this way, it goes beyond systems that simply help you study for a test or exam, and helps you with true concept retention and learning. **These assignments are required.** Unlike homework, in part b. below, you can get all of the points for the Adaptive Practice assignment by fully completing the assignment. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

b. **Homework.** (300 points or 30% of grade) This is exactly like it sounds: true-false, multiple choice, exercises and problems. Accounting is like math and you cannot expect to be successful without working problems. Homework is so important to success in this course that your total homework grade is equal to two (2) exam grades. Your exams will consist of true-false, multiple choice, exercises and problems so this is where you can practice before the exam. Much of the homework is algorithmic and covers the main topics we discuss in the course and you will find on the exams. You will be allowed two attempts on each assignment and the second attempt will allow you to revise your previous attempt. After the due date, you can review the detailed feedback for the assignment. You will access this assignment on the assignments page in WileyPlus. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

c. **Examinations:** There will be a total of four (4) exams in this course. Each exam will be worth 150 points (15% of your grade). Failure to take an exam during the scheduled time will result in a grade of zero (0).
THERE WILL BE NO MAKEUP EXAMINATIONS GIVEN! Failure to take an exam at the scheduled time will result in a zero (0). The exams must be taken during their scheduled availability window that is shown below and on the course outline. All exams will be delivered through WileyPlus and will be available beginning at 8:00 AM on the morning assigned and ending on at 11:59 PM on the due date. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

Once the exam is started, you have 75 minutes to complete the exam.

Exams for this class are scheduled on the following dates:

<table>
<thead>
<tr>
<th>Semester Exams</th>
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<tbody>
<tr>
<td>Exam #1</td>
<td>8:00 AM to 11:59 PM on Wednesday, September 16th</td>
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<tr>
<td>Exam #2</td>
<td>8:00 AM to 11:59 PM Wednesday, October 7th</td>
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<tr>
<td>Exam #3</td>
<td>8:00 AM to 11:59 PM Wednesday, November 4th</td>
</tr>
<tr>
<td>Exam #4</td>
<td>8:00 AM to 11:59 PM Monday, November 23rd</td>
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</tbody>
</table>

e. **Response Times:** I will do my best to respond to all emails within 24 hours if possible, at least with an acknowledgement that I have received your email.

f. **Assignment/Exam Grades:** Assignments, as well as exams, should be graded as completed and your grade posted in Connect immediately. There is the possibility that some exam questions will require manual grading by me. For those exams that do require me to manually grade some of the questions, your grade should be available by 5:00 PM on the day following the due date for the exam. Detailed feedback for questions will be available once all students have completed the assignment or the exam.

g. **Missed/Late Work:** As a general policy, assignments and exams are required to be completed as scheduled. You are given a large window of time to complete these items so there should generally be no problem. I do not accept late work except for documented emergencies that I consider to be an acceptable reason (waiting too late to start is not an acceptable reason). These emergencies, along with required documentation, **MUST** be reported to me within 48 hours of the assignment/exam due date. There will be no makeup exams given. In the event of an accepted emergency by me, I will adjust the course points on the other assignments or exams to compensate for the missed exam. No more than one exam can be missed and have you still receive credit for the course. Again, so there is no confusion, I must agree to accept the reason for a missed assignment or exam. Failure to take an exam or assignment without my approved consent, will result in a grade of ZERO (0) for that assignment/exam.

h. **Participation.** Regular and active participation in the course activities on your part is an essential and important aspect of any class. However, there are no points for participation in the class. Absenteeism, failure to do the required work, or non-communication will severely impact your success in this course. It is required that you complete each assignment by 11:59 PM CT on the due date.

i. **Final Exam.** There is not a comprehensive final exam for this course. All exams count an equal 150 points each and cover only the material/chapters indicated on the course outline.

j. 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 5:00PM on Tuesday, November 10, 2020. All drops will be completed through Ramport. Do not just quit working in the 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 a informed decision regarding your expected course grade before the drop date.

k. This is a very fast moving and intense course. It is very easy to get behind and lost if you do not do some work every day. You must be willing to dedicate time outside of class to study and do homework if you hope to pass this course. If you take this course lightly you will not be successful.
D. **Required Use of Masks/Facial Coverings by Students in Class At Angelo State University:**
   As a member of the Texas Tech University System, Angelo State University has adopted the mandatory Facial Covering Policy to ensure a safe and healthy classroom experience. Current research on the COVID-19 virus suggests there is a significant reduction in the potential for transmission of the virus from person to person by wearing a mask/facial covering that covers the nose and mouth areas. Therefore, in compliance with the university policy students in this class are required to wear a mask/facial covering before, during, and after class. Faculty members may also ask you to display your daily screening badge as a prerequisite to enter the classroom. You are also asked to maintain safe distancing practices to the best of your ability. For the safety of everyone, any student not appropriately wearing a mask/facial covering will be asked to leave the classroom immediately. The student will be responsible to make up any missed class content or work. Continued non-compliance with the Texas Tech University System Policy may result in disciplinary action through the Office of Student Conduct.
   
   https://www.youtube.com/watch?v=4uecCBgaCGQ&feature=youtu.be

E. **Courtesy and Respect:** Courtesy and Respect are essential ingredients to this course, and for that matter, everything we do in life. We respect each other's opinions and respect their point of view at all times. The use of harassment of any form is strictly prohibited (Zero Tolerance), 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.

F. **Code of Ethics:** Students, faculty, administrators and professional staff of the Norris-Vincent 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

G. **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. Due to the nature of this online course and the long open periods for assignments and exams, this should not represent a problem, but please speak with me if you have a concern.

H. **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 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.
I. **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.

J. **Course Drop:** You must drop this course through Ramport. To view information about how to drop this course or to calculate important dates relevant to dropping this course (**5:00 PM on Tuesday, November 10, 2020**), you can visit http://www.angelo.edu/services/registrar_s_office/course_drop_provisions.php.

K. **Incomplete as a Course grade:** As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade of I (incomplete) 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.

L. **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. 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

M. **Title IX:** The University prohibits discrimination based on sex, which includes pregnancy, sexual orientation, gender identity, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination including: sexual assault, sex-based discrimination, sexual exploitation, sexual harassment, public indecency, interpersonal violence (domestic violence and/or dating violence), and stalking.

As a faculty member, I am a Responsible Employee meaning that I am obligated by law and ASU policy to report any allegations I am notified of to the Office of Title IX Compliance.

Students are encouraged to report any incidents of sexual misconduct directly to ASU’s Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator at:

Michelle Miller, J.D.
Director of Title IX Compliance/Title IX Coordinator
Mayer Administration Building, Room 210
325-942-2022
michelle.boone@angelo.edu

You may also file a report online 24/7 at www.angelo.edu/incident-form.

If you are wishing to speak to someone about an incident in confidence you may contact the University Health Clinic and Counseling Center at 325-942-2173 or the ASU Crisis Helpline at 325-486-6345.

For more information about Title IX in general you may visit www.angelo.edu/title-ix.
**N. Tentative Course Schedule:** The information on this calendar is **TENTATIVE.** In the event of conflicts between this calendar and what is mentioned in other areas of the course or on the WileyPlus website, the order of precedence will be: 1) WileyPlus website; 2) email from me; 3) Blackboard Announcement; and FINALLY 4) this calendar.

<table>
<thead>
<tr>
<th>Module</th>
<th>Chapter/Exam</th>
<th>WileyPlus Activities* Due @ 11:59 PM CT</th>
<th>Exam Availability Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chapter 1</td>
<td>Tuesday, August 25th</td>
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<tr>
<td></td>
<td>Chapter 2</td>
<td>Tuesday, September 1&lt;sup&gt;st&lt;/sup&gt;</td>
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<td></td>
<td>Chapter 3</td>
<td>Tuesday, September 15&lt;sup&gt;th&lt;/sup&gt;</td>
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<tr>
<td></td>
<td>Exam 1: Chapters 1, 2, &amp; 3</td>
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<td>8:00 AM to 11:59 PM Wednesday, September 16&lt;sup&gt;th&lt;/sup&gt;</td>
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<tr>
<td>2</td>
<td>Chapter 4</td>
<td>Tuesday, September 22&lt;sup&gt;nd&lt;/sup&gt;</td>
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<td>Chapter 5</td>
<td>Tuesday, September 29&lt;sup&gt;th&lt;/sup&gt;</td>
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<td>Chapter 7</td>
<td>Tuesday, October 6&lt;sup&gt;th&lt;/sup&gt;</td>
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<td></td>
<td>Exam #2: Chapters 4, 5, and 7</td>
<td></td>
<td>8:00 AM to 11:59 PM Wednesday, October 7&lt;sup&gt;th&lt;/sup&gt;</td>
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<tr>
<td>3</td>
<td>Chapter 8</td>
<td>Tuesday, October 20&lt;sup&gt;th&lt;/sup&gt;</td>
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<td></td>
<td>Chapter 9</td>
<td>Tuesday, October 27&lt;sup&gt;th&lt;/sup&gt;</td>
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<td>Chapter 13</td>
<td>Tuesday, November 3&lt;sup&gt;rd&lt;/sup&gt;</td>
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<tr>
<td></td>
<td>Exam #3: Chapters 8, 9, and 13</td>
<td></td>
<td>8:00 AM to 11:59 PM Wednesday, November 4&lt;sup&gt;th&lt;/sup&gt;</td>
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<tr>
<td>4</td>
<td>Chapter 10</td>
<td>Tuesday, November 10&lt;sup&gt;th&lt;/sup&gt;</td>
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<td></td>
<td>Chapter 11</td>
<td>Thursday, November 19&lt;sup&gt;th&lt;/sup&gt;</td>
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<td></td>
<td>Exam #4: Chapters 10 and 11</td>
<td></td>
<td>8:00 AM to 11:59 PM Monday, November 23&lt;sup&gt;rd&lt;/sup&gt;</td>
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</tbody>
</table>

* Required (graded) WileyPlus Activities for each Chapter are: 1) Adaptive Practice 2.0; and 2) Homework

**Note:** The last day to drop this class is 5:00 PM, Tuesday, November 10, 2020., through Ramport.