

ANGELO STATE UNIVERSITY
Department of Accounting, Economics, and Finance
ACC 2301 Principles of Accounting I – Financial Accounting
Fall (1st 8-weeks) 2021

PROFESSOR: Dr. Chuck Pier **TEL:** 325-486-6479 (office/voice mail)
OFFICE: Rassman Hall Room 258 **E-mail:** chuck.pier@angelo.edu
OFFICE HOURS: Office hours can be arranged via telephone, Zoom, or in my office, by emailing me at the address above.
COURSE DATES: This is an asynchronous online course that starts on Monday, August 23, 2021, and ends on Friday, October 15, 2021. The last day to drop is 5:00 PM on Thursday, September 30, 2021.

All due dates and times in this course are based on Central Daylight Time (San Angelo).

COURSE DESCRIPTION/OVERVIEW:

Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; and asset and equity accounting in proprietorships, partnerships, and corporations.

LEARNING OBJECTIVES:

At the completion of this course, the student will:

- Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations and methods.
- Apply accounting principles in unique situations.
- Complete a basic accounting cycle problem from beginning to end.
- Solve problems and make decisions based on the results of the solutions to the problems.

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

COURSE MATERIALS:

- **Required: Financial Accounting;** 10th edition, John J. Wild, Published by McGraw Hill
You must have the Connect Access version, since all assignments and tests will be completed using Connect.

PREREQUISITES:

A. Knowledge:

Officially: Math 1314, 1332, or 1324 (however, as long as you can add, subtract, multiply and divide, you will be okay).

B. Technology

The ability to retrieve materials from Blackboard and use a four-function calculator. In addition, all homework assignments and exams will be handled through the McGraw Hill Connect system.

C. Technical Support

For Connect issues, including questions about course registration, 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.

The very last person you should contact with a technical computer issue is me. I can pretty much guarantee you that the one person who knows less about technology than you do, is me. That being said, if you have questions about accounting or course administration, I am the person to contact!

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 have three (3) optional formats and three (3) required activities. These materials will be discussed in more detail in **Section C. Course Requirements**, below.

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

Four exams @ 150 points each	600 points	A	≥ 900 points
Connect SmartBook assignments (11 Chapters)	100 points	B	800-899 points
Connect Homework assignments (11 Chapters)	<u>300 points</u>	C	700-799 points
Total	1,000 points	D	600-699 points
		F	<600 points

All final point totals are rounded up to the next highest whole number (i.e., 779.03 = 780).

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, 799 points is a "C" not an "B".

A grade is not a reward for effort. A grade is not a participation badge for coming to class; virtually or otherwise. A grade is not an indicator of intelligence, character, human worth, or even future success. A grade is just 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, by far and away, the biggest influence on what final grade you will receive in this course.

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 other than what is spelled out in this syllabus.

C. COURSE REQUIREMENTS:

1. **Blackboard:** This course will be conducted through Blackboard, with assignments completed in McGraw-Hill's Connect. All official course information, materials, and weblinks, including this syllabus will be placed on Blackboard.
2. **Optional Materials.** There are three 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 third will be on Connect. 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 8 to 10 minutes in length.
 - c. **Connect Interactive Presentations.** These interactive video presentations have a short video with questions that go along with the video. These interactive presentations are professionally produced, unlike the narrated PowerPoint videos discussed in b. above, which

will become painfully obvious when you watch those YouTube videos. However, the McGraw Hill videos will cover more material than I do in the video lectures, and may not emphasize the same areas that I do in the narrated lectures. The exams will only cover material that I go over in my narrated lectures in the YouTube videos. The McGraw Hill interactive videos are located in the assignments section of Connect, but again, they are optional and worth ZERO (0) points towards the course.

3. **Required Homework.** There are two types of required homework for each chapter.
 - a. **SmartBook 2.0.** (100 points or 10% of 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, SmartBook 2.0 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**, and the points will vary based on the amount of material in each chapter. Unlike the homework, in part b. below, you can get all of the points for the SmartBook 2.0 assignment by fully completing the assignment. You will access this assignment on the assignments page in Connect. 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. All assignments will close and be automatically graded based on the work you complete before 11:59 PM on the date it is due.

My reasoning for assigning homework in this course is simple; as I mentioned above, accounting, much like math, cannot be learned by just reading or watching a video. To truly learn the material, you must work problems and understand the concepts behind those problems to be successful. Thinking you can learn accounting just by watching the internet is as silly as thinking you can learn to swim just by watching the internet:
https://www.youtube.com/watch?v=MnKoQbFXemE&feature=em-share_video_user
 - c. **A word of warning:** There are large amounts of Homework and SmartBook assignments for Module 1. SmartBook points for the chapters in Module 1 make up 40% of the SmartBook assignments for entire course, and Homework assignments in Module 1 make up 44% of the total points assigned to homework for the course. That is because this is the foundation of the entire course. Each of the first three chapters, what will be on Exam #1, have SmartBook assignments that will take approximately 60 to 90 minutes each, and homework assignments for the first three chapters could take you approximately 3 to 3.5 hours for each chapter. **Do not wait until the day the assignments are due to start working on these chapters or you will not finish them!**
4. **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).

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 Connect (located on the assignments page). The exams will open beginning on Wednesday mornings at 8:00 AM and

ending on Friday evenings at 11:59 PM. All exams 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 1.5 hours (90 minutes) to complete the exam.

Exams for this class are scheduled on the following dates:

Semester Exams

Exam #1	8:00 AM Wednesday, September 1 st to 11:59 PM Friday, September 3 rd
Exam #2	8:00 AM Wednesday, September 15 th to 11:59 PM Friday, September 17 th
Exam #3	8:00 AM Wednesday, September 29 th to 11:59 PM Friday, October 1 st
Exam #4	8:00 AM Wednesday, October 13 th to 11:59 PM Friday, October 15 th

D. COURSE POLICIES:

1. **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.
2. **Tutoring:** There will be tutoring available for this course, but at this time I do not have specific information on days and hours of availability. Once that information is published, I will post it to Blackboard and let you know.
3. **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 Monday following the Friday exam due date. Detailed feedback for questions will be available once all students have completed the assignment or the exam.
4. **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 (almost three days to complete exams and at least one week for SmartBook and Homework assignments) 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.
5. **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.
6. **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.
7. **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 Thursday, September 30, 2021.** 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, and approximately 2/3 of the Homework and SmartBook assignment grades before the drop date so that you can make an informed decision regarding your expected course grade.
8. This is a **very fast moving** and **intense course** during the regular semester. In the 8-week format we cover the same amount of material as in the regular semesters so the intensity and speed is even greater. **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. That said,

Module 1 is absolutely critical to your success in this course. If you get behind now you will always feel like you are playing catch up.

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 Thursday, September 30, 2021**), you can visit:

http://www.angelo.edu/services/registrar_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. To graduate from ASU, a student must complete all I's.

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 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 Boone, 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 Connect website, the order of precedence will be: 1) Connect website; 2) email from me; 3) Blackboard Announcement; and FINALLY, 4) this calendar.

Module	Start Date	Chapter/Exam	Connect Activities* Due @ 11:59 PM	Exam Availability Dates
1	Monday, 8/23/21	Chapter 1	Wednesday September 1 st	
		Chapter 2	Wednesday September 1 st	
		Chapter 3	Wednesday September 1 st	
		Exam 1: Chapters 1, 2, & 3		Wednesday, September 1 st to Friday, September 3 rd Due: Friday, September 3 rd @ 11:59PM
2	Thursday, 9/2/2021	Chapter 4	Wednesday September 15 th	
		Chapter 5	Wednesday September 15 th	
		Exam 2: Chapters 4, & 5		Wednesday, September 15 th to Friday, September 17 th Due: Friday, September 17 th @ 11:59PM
3	Thursday, 9/16/2021	Chapter 6	Wednesday September 29 th	
		Chapter 7	Wednesday September 29 th	
		Chapter 8	Wednesday September 29 th	
		Exam 3: Chapters 6, 7, & 8		Wednesday, September 29 th to Friday, October 1 st Due: Friday, October 1 st @ 11:59PM
4	Thursday 9/30/2021	Chapter 9	Wednesday October 13 th	
		Chapter 10	Wednesday October 13 th	
		Chapter 11	Wednesday October 13 th	
		Exam 4: Chapters 9, 10, & 11		Wednesday, October 13 th to Friday, October 15 th Due: Friday, October 15 th @ 11:59PM

*** Required (graded) Connect Activities for each Chapter are: 1) SmartBook 2.0; and 2) Homework**
Note: The last day to drop this class is 5:00 PM, Thursday, September 30, 2021, through Ramport.