

Please note that the project has many steps which must be completed before proceeding to the next and will take a considerable amount of time (16 to 20 hours on average) to complete so you will need to plan accordingly.

The required quizzes for the SUA will be completed via Blackboard and the online grading system provided by the publisher, Armond Dalton. Your completed project will also be manually submitted for grading.

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.
- Prepare monthly, month-end, and year-end accounting procedures, including finding and correcting errors and the preparation of financial statements using accounting documents.
- Understand flowcharts, documents, records, internal controls, and their role in the accounting process.
- See the big picture of accounting by doing all phases of an accounting project.

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 MyBusinessCourse website, Blackboard, and the SUA website.
- C. 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 MyBusinessCourse contact Cambridge Business Publishers at 630-504-0505, M-F 8AM to 4PM (Central time), or through the internet at <https://support.cambridgepub.com/support/solutions/161737>.
 For technical help with the SUA contact Armond Dalton Publishing Company at <https://www.armonddalton.com/contact-us/> or 517-351-8520 (7:00 AM to 3:00 PM San Angelo time).
 The very last person you should contact if you are looking for help with a technology issue is me! As you will probably discover over the length of this semester, I know almost nothing about technology. On the other hand, if you have a question about this course, or accounting, I will be very happy to help you as best I can.

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 required (graded) assessments (activities). These materials will be discussed in more detail in Section C below.
- B. COURSE REQUIREMENTS:**
1. **Blackboard:** This course will be conducted through Blackboard, with assignments completed in MyBusinessCourse, the SUA Publisher website, or Blackboard. All official course information, materials, and weblinks, including this syllabus will be placed on Blackboard.
 2. **Course Modules.** This course is split into seven (7) modules. The first three (3) of these modules (titled "Textbook Modules") are like a traditional course in that they consist of book

readings, supplemented by video lectures and other materials, homework, and exams. The last four (4) modules (titled "SUA Modules") consist of the Systems Understanding Aid (SUA).

- a. **Textbook Modules.** There are several types of materials from each of the chapters of the textbook that we will cover in this course. Some of the items are optional and some are required. These materials will aid you in learning and understanding the concepts necessary to complete the required homework and exams, and ultimately, successful completion of the course.

i. Material from each chapter module on MyBusinessCourse website.

1. **Reading (optional).** There is a link to the eBook for each Chapter. These are exactly the same information that is found in the hard copy of the textbook.
2. **Overview (optional).** In the Overview section you will find short (3 to 5 minute) videos that the authors have created for each learning objective that we will cover in that chapter. These will be similar to the Narrated YouTube videos (see ii.2. below) that I have prepared for you; except for two things: 1) they are professionally produced and of higher quality than my videos; and 2) they may cover more information than I have decided to cover, or they may not cover as much information, or in as much detail as I cover in my videos.
3. **Demos (optional).** These are again, publisher provided videos that cover the Demo problems in each chapter. Like the overview videos, above, I also cover these demos in my YouTube videos, but in not nearly a professional presentation format, although I generally will go into much more detail than the demo videos on the textbook website.
4. **Reviews (optional).** These are videos that the publisher has provided to go over the reviews of problems at the end of each learning objective. You should attempt to do these reviews on your own before watching these solution videos.
5. **Highlights & Tips (optional).** These are shorter videos that hit the highlights of each learning objective and will help to serve as a review of the main topics.
6. **Homework (required).** 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 (150 points; 15% of your grade) is equal to one exam grade. Your exams will consist of true-false, multiple choice, exercises and problems so this is where you can practice before the exam.

You will access these homework assignments directly in MyBusinessCourse. All assignments will close and be automatically graded based on the work you have completed at 11:59 PM on the date it is due.

7. **Examinations (required).** There will be a total of three (3) exams covering the material in the textbook. Each exam is 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 MyBusinessCourse.

The exams will be available beginning at 8:00 AM on the morning assigned and ending on at 11:59 PM on the due date.

Once the exam is started, you have 95 minutes to complete the exam.

Exams for this class the textbook exams are tentatively scheduled for:

Exam #1	8:00 AM to 11:59 PM on Tuesday, September 14 th
Exam #2	8:00 AM to 11:59 PM Thursday, September 30 th
Exam #3	8:00 AM to 11:59 PM Monday, October 18 th

ii. Material from each textbook module on Blackboard.

1. **PowerPoint Slides (Optional).** I have placed the PowerPoint slides for your textbook on Blackboard. I have significantly modified these slides, adding, removing, and adapting the publisher's slides, to cover only the areas that we will discuss and over which you will be tested.
2. **Narrated YouTube PowerPoint Lectures (optional).** 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.

- b. Systems Understanding Aid (SUA) Modules.** The SUA is a comprehensive, manual accounting project that includes flowcharts, documents and internal controls. It uses a hands-on approach to help you understand basic business documents and visualize information flow in the accounting process.

This project should take you between 16 and 20 hours in total and is divided into five separate modules, with each module worth 80 points (8% of your course grade), for a total of 400 points on the SUA (40% of your course grade).

The first three of the SUA modules will consist of you working through the accounting cycle project and at the end completing a quiz on the items within that module.

The fourth SUA module will consist of a quiz over the entire project.

The fifth SUA module will be for you to manually turn in the completed project.

For the first three modules and quizzes you will have the opportunity to earn back some of the points that you missed with incorrect answers. For each of your incorrect questions that you accurately correct, I will give you half of the missed points back. You can view your quiz attempt to see what needs to be corrected after its due date passes.

More information in the form of videos and documents will be provided on Blackboard as we move into this section of the course, during the second half of the semester.

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

Three exams (150 points each)	450 points	≥ 900 points	A
MyBusinessCourse Homework	150 points	800-899 points	B
SUA Monthly Transactions Quiz	80 points	700-799 points	C
SUA Month-End Procedures Quiz	80 points	600-699 points	D
SUA Year-End Procedures Quiz	80 points	<600 points	F
SUA Completed Project Quiz	80 points		
SUA Completed Project	<u>80 points</u>		
Total	1,000 points		

All final point totals are rounded up to the next highest whole number (i.e., 799.03 = 800).

In general, I do not curve individual exams or the final course grades. It is my policy is 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 is listed in this syllabus.**

D. 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.

E. 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.

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.**

F. 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.

G. Course Drop with a grade of "W." 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 course and receive an automatic grade of "W" is Monday, November 22, 2021.** You should have completed approximately 80% of the required material before the drop date, so you should have a very good idea of your standing in the course and be able to make an informed decision.

For information on how to drop the course, you can visit:

http://www.angelo.edu/services/registrar_office/course_drop_provisions.php.

H. Course Intensity. 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, especially during the SUA portion of the course. You must be willing to dedicate time outside of class to study and do the work necessary if you hope to pass this course. If you take this course lightly you will not be successful.

I. 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.

J. 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

K. 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.

L. 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.

M. 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.

N. 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.

O. 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>

P. 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 MyBusinessCourse website (for Modules 1, 2, and 3), the order of precedence will be: 1) MyBusinessCourse website for modules 1, 2, and 3 only; 2) email from me; 3) Blackboard Announcements; and FINALLY 4) this calendar.

Module	Chapter/Exam/Topic	Required Activity due at 11:59 PM, unless otherwise listed	Exam Availability/Due Dates
1	Chapter 2	Homework	Friday, September 3 rd
	Chapter 3	Homework	Sunday, September 12 th
	Exam 1: Chapters 2 & 3		8:00 AM to 11:59 PM Tuesday, September 14 th on MyBusinessCourse website
2	Chapter 4	Homework	Tuesday, September 21 st
	Chapter 5	Homework	Tuesday, September 28 th
	Exam #2: Chapters 4 & 5		8:00 AM to 11:59 PM Thursday, September 30 th on MyBusinessCourse website
3	Chapter 7	Homework	Friday, October 8 th
	Chapter 8	Homework	Saturday, October 16 th
	Exam #3: Chapters 7 & 8		8:00 AM to 11:59 PM Monday, October 18 th on MyBusinessCourse website
4	SUA Monthly Transactions	SUA Monthly Transactions Quiz	Quiz due @ 11:59 PM on Friday, October 29 th on Blackboard
			Quiz Corrections due @ 11:59 PM on Monday, November 1 st
5	SUA Month-end Procedures	SUA Month-end Procedures Quiz	Quiz due @ 11:59 PM on Tuesday, November 9 th on Blackboard
			Quiz Corrections due @ 11:59 PM on Wednesday, November 11 th
6	SUA Year-end Procedures	SUA Year-end Procedures Quiz	Quiz due @ 11:59 PM on Sunday, November 21 st on Blackboard
			Quiz Corrections due @ 11:59 PM on Tuesday, November 23 rd
7	Complete Project	Completed Project Quiz	Quiz due @ 11:59 PM on Monday, November 29 th @ Armond Dalton Publishers website
		Turn in Completed Project	Completed Project must be turned in to the AEF Departmental Office (Rassman Room 258) no later than 4:00 PM on December 1, 2021, OR mailed with a postmark date no later than December 1, 2021

Note: The last day to drop this class is 5:00 PM, Monday, November 22, 2021, through Rampart.