SYLLABUS ACCOUNTING 210 Introductory Financial Accounting

UW-STEVENS POINT SCHOOL OF BUSINESS & ECONOMICS

Instructor:	Ruixue Du	
Office:	CPS 412	
Email:	Ruixue.Du@uwsp.edu	
Office Hours:	T & R 11:00 AM – 12:30 PM or by Appointment	
Class times and locations:	Sec 5&6 TR 2:00PM-3:15 PM in CCC 227	
Course Web site:	D2L	
Course Materials:	Required Text: Principles of Financial Accounting, Wild, Shaw and Chiappetta. McGraw-Hill Irwin, 22 th edition.	
	Required software: GoVenture Accounting Student Pack <u>http://goventure.net/prices-home.html</u>	
Textbook Online Resource	22 nd Edition: <u>http://highered.mheducation.com/</u> sites/0077862279/information_center_view0/index.html	
	21 st Edition: <u>http://highered.mcgraw-</u> hill.com/sites/125900791x/information_center_view0/	

Communication:

For most purposes, the best way to contact me between class sessions is to send me e-mail. **To ensure a reply**

- include a **detailed subject line** in your e-mail Your subject line should be up-to-date (not an old topic from a previous message)
- include your **course number** and **section number**, e.g. Acct 210 Section 5.
- include your **full name** and **student ID** in your email.

Here are two examples on email formats. The first one is inappropriate and the second one is correct.

Inappropriate Format:

Send 📔	🕼 🔤 😰 🍫 📍 📬 🖳 Options HTML 🗸			
То	rdu@uwsp.edu Subject Line X Missing homework chapter: chapter 1			
Cc	X Missing Course number Acct 210 X Missing Section number Section 5			
Subject:	Homework			
Tahoma	✓ 10 ✓ B I U Fere = E E E E E E V · A · ×			
Hi,				
I am wondering whether chapter 1 homework is due today.				
Bob	X Missing full name X Missing student ID			

Appropriate Format:

То	Du, Ruixue				
Cc					
Subject:	Homework Chapter 1 Acct 210 Section 5				
Tahoma	✓ 10 ✓ B I Ŭ ≡ ≡ ≡ Ξ Ξ Ξ Ξ Ξ Ξ Ξ Ξ × ×				
Hi Professor Du,					
I am wondering whether chapter 1 homework is due on Tuesday 1/31.					
Thank you,					
Bob					
Robert Gates Student ID: 1111111					

I check my e-mail on a regular basis and am usually able to respond to your messages within 24 hours during weekdays. However, if the correct email format is not followed, response may delay.

I want to know how you are doing as the course progresses, especially if any problems come up. Communication takes effort from both parties! Please feel free to stop by my office or set up an appointment with me to discuss any questions or concerns you may have.

SBE Mission:

The UWSP School of Business and Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, businesses, economy and people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Program Learning Objectives:

Students will be able to apply core concepts, models and methods from business, accounting and economics in identifying and solving problems.

Students will be able to recognize and analyze an ethical dilemma, applying an appropriate ethical framework.

Course Description:

Principles, concepts, and procedures of financial accounting essential to the preparation, understanding, and interpretation of accounting information.

Grading:

Exam 1	100 Points
Exam 2	100 Points
Exam 3	100 Points
Quizzes	100 Points
Assignments	80 Points
Group project	100 Points
SBE Events	20 Points
Total	600 Points

Grading Scheme:

-			
#	Symbol*		
1	F	0	
2	D	60	
3	D+	66	
4	C-	70	
5	С	73	
6	C+	77	
7	В-		
8	В		
9	B+		
10	A-	90	
11	А	93	

No free points will be given to round up the letter grade at the end of the semester. Every semester, there will be some students ending up at less than 1% away from the next letter grade. However, even 1% is worth 6 points. It won't be fair to give some students free points but not to the rest of the class. So please **do not email to ask for rounding up after the final exam**.

Exams:

There are three exams. Each accounts for 100 points. All exams are in **multiple choice** format.

- Exam 1 covers chapter 1, 2, 3, and 4. It is scheduled on <u>**Tuesday Oct. 11**th</u> during regular class time (75 minutes).
- Exam 2 covers chapter 5, 6, 7, and 8. It is scheduled on <u>**Tuesday Nov. 15th**</u> during regular class time (75 minutes).
- Exam 3 is <u>comprehensive</u>, which covers all the chapter we have discussed by the end of the semester. It is scheduled on <u>Tuesday May. 16th</u> from 12:30 PM-14:30 PM (120 minutes) in the same classroom. Exam 3 is the final exam.

Should you not be able to take the exams on the scheduled dates, you **must notify me in advance**. No make-up exam will be given unless you demonstrate in advance (and I agree) that a significant life-event prevents you from attending class or if you have a documented emergency. If you have more than three final exams scheduled on May 16 and want to reschedule Acct 210 final, you should let me know at **two weeks before** the final exam date.

Quizzes:

Thirteen in class quizzes will be given throughout the semester, each accounting for 10 points. **Three lowest-score** quizzes will be **dropped** from your final grade. So 100 quiz points will be included in your final grade. These quizzes will be in the same format as the three exams, i.e. in multiple choice format. The quizzes will be offered in class on D2L. Please bring a laptop or other electronic device with you on the scheduled quiz days. If you need a laptop, university laptops are available for checkout through the library.

Laptop Checkout Guideline : <u>http://www.uwsp.edu/library/Pages/laptopCheckout.aspx</u>

Should you not be able to take the quizzes on the scheduled dates, you **must notify me in advance.** No make-up quiz will be given unless you demonstrate in advance (and I agree) that a significant life-event prevents you from attending class or if you have a documented emergency.

Assignments:

I will randomly collect four assignments (20 points each, 80 points total), although you are responsible of completing all assignments. Assignments are due on the due dates **before class ends (i.e. 3:15 PM on due dates)**. I will announce in class on each due date that whether I am collecting the assignment that day or not. Three ways you can submit your assignment:

- 1. Bring *a laptop* to class on assignment due dates, so that you can submit the assignment to Dropbox in class.
- 2. Bring *a USB flash drive* (with your assignment document saved on it) with you to class on assignment due dates. You can use the computer in classroom to submit your assignment.
- 3. Submit the assignment on D2L Dropbox to the available assignment folder on your *personal computer at home before class starts*.
 - a. If I announce in class I will collect that assignment, the most recent submission will be graded in the available assignment folder.
 - b. If I do not collect that assignment, you don't have to do anything before next assignment becomes due.
 - c. When the next assignment becomes due, you can substitute that uncollected one with your next assignment.

A worksheet is provided on D2L. All assignments should be typed and submitted electronically on **D2L via Drobox**, either following the template provided in the worksheet, or any other format of your own choice. Assignments are graded based on completion, rather than accuracy.

Your assignment file should be titled with chapter number, e.g. Chapter 1 or Chapter 2.

Late assignments will not be graded unless with justifications that the instructor accepts. Accepted late assignments will only be given up to 80% of the original points.

Group Project:

Refer to Group Project Guidelines on D2L for detail.

Attendance:

You are expected to attend every class and be professional and respectful to your instructor and classmates. For instance, be on time for class, do not leave the class while it is in progress for other than emergencies, turn off cell phones, only use laptops for class work. Attending only a portion of the lecture without prior permission from the instructor will lead to a **five-point reduction** in final grade on a 100-point scale.

SBE Events program:

The School of Business & Economics has an exciting series of speakers, discussions, workshops and field trips called **SBE Events**. It is important to take advantage of these learning opportunities outside the classroom. The events are designed to help you make the most out of your time as a student and to prepare for a successful career.

For this course, you must attend **two** official SBE Events. One event must be before the midsemester cut-off of Friday Oct. 21; a second event must be before the end-of-semester cut-off (Friday Dec. 9). If you go to extra events before Oct. 21, those credits will carry over into the second half of the semester. Attendance at each event will count for 10 points towards your final grade.

Visit the SBE Events web site (<u>http://business.uwsp.edu/events</u>) for announcements of upcoming SBE Events. You can also follow us on social media:

- Facebook: <u>UWSP School of Business & Economics</u>
- Twitter: <u>@UWSPBusiness</u>

When you attend an event, it is your responsibility to sign in with your Point Card. Attendance at SBE Events will be confirmed with automatic emails to you and updated on the SBE Events web site. Please allow a week for confirmation of attendance at events held outside the SBE, such as Career Services events.

If you have multiple courses with SBE Events requirements, it is your responsibility to make sure you have attended enough events for each course. If you have not attended enough events to cover all of your courses, your attendance will be allocated to your courses in alpha-numeric order.

Within a week after the mid-semester and end of semester cut off dates, I will receive reports confirming your attendance. Then I will enter your SBE events grade on D2L and send out an email notification to you. You **don't have to worry** about not seeing your SBE events grade on D2L **before I send out any notification.**

Academic Conduct:

All students are expected to follow ethical practices in their course work. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information see http://www.uwsp.edu/dos/Documents/CommunityRights.pdf. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Date	Topic for Class	Quiz	Homework Due	
1/24 T	Syllabus		None	
1/26 R	Ch 1		Reading	
1/31 T	Ch 1	Syllabus	Reading	
2/2 R	Ch 2	Chapter 1	E* 1-7, 1-8, 1-9, 1-13, 1-15,16,17	
2/7 T	Ch 2	Reading		
2/9 R	Ch 3	Chapter 2	E 2-4, 2-7, 2-9, 2-10, 2-16, 2-17,18	
2/14 T	Ch 3		P*2-2A, P2-4A	
2/16 R	Ch 4	Chapter 3	E 3-2, 3-6, 3-8, P3-1A, P3-2A	
2/21 T	Ch 4		P3-5A	
2/23 R	Review	Chapter 4	E 4-9, 4-11, 4-12, 4-13, 4-15	
2/28 T	Exam 1			
3/2 R	Ch 5		Reading	
3/7 T	Ch 5		Reading	
3/9 R	Ch 6	Chapter 5	E 5-4, 5-5, 5-6, 5-7, 5-10	
3/14 T	Ch 6		Reading	
3/16 R	Ch 8	Chapter 6	E 6-3, 6-4, 6-7, 6-8, P6-1A	
3/21 T	Spring Break			
3/23R	Spring Break			
3/28 T	Ch 8		Reading	
3/30 R	Ch 9	Chapter 8	E 8-2, 8-8, P8-5A	
4/4 T	Ch 9		Reading	
4/6 R	Review	Chapter 9	E 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-11	
4/11 T	Exam 2			
4/13 R	Ch 10		Reading	
4/18 T	Ch 10		Reading	
4/20 R	Ch 11	Chapter 10	E10-1,10-3,10-4,10-5,10-6,10-7,10-8	
4/25 T	Ch 11		Reading	
4/27 R	Ch 13	Chapter 11	E 11-1, 11-4, 11-5, 11-6, 11-7, 11-13	
5/2 T	Ch 13		Reading	
5/4 R	Ch 14	Chapter 13	E 13-3, 13-7, 13-10, 13-11	
5/9 T	Ch 14		Reading	
5/11R	Review	Chapter 14	Е 14-1, 14-2, 14-4, 14-6, 14-7	
5/16 T	Sec 5&6 Final Exam		12:30 PM – 2:30 PM in CCC 227	

Class Schedule Acct 210 Spring 2017 *

* This schedule is tentative and is subject to change as the semester progresses.

* E indicates Exercise at the end of each chapter. For example, E 1-7 is located in your Textbook on page 36.

* P indicates Problem at the end of each chapter. For example, P 2-2A is located in your Textbook on page 88.