

**SYLLABUS**  
**ACCOUNTING 210 Online**  
**Introductory Financial Accounting**

**UW-STEVENS POINT**  
**SCHOOL OF BUSINESS & ECONOMICS**

Instructor:	Ruixue Du
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Email:	<a href="mailto:Ruixue.Du@uwsp.edu">Ruixue.Du@uwsp.edu</a>
Class times and locations:	Online
Course Web site:	D2L
Course Materials:	Required Text: Principles of Financial Accounting, Wild, Shaw and Chiappetta. McGraw-Hill Irwin, 22 <sup>nd</sup> edition.
Textbook Online Resource	<a href="http://highered.mcgraw-hill.com/sites/125900791x/information_center_view0/">http://highered.mcgraw-hill.com/sites/125900791x/information_center_view0/</a>

**Important Note:** This syllabus, along with course assignments and due dates, are subject to change. It is the student's responsibility to check D2L or UWSP email for corrections or updates to the syllabus. Any changes will be clearly noted through email.

### **Communication**






For most purposes, the best way to contact me 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 in the subject line**, e.g. Acct 210 Section 6.
- If you are in an **online** section, include **Online in the subject line**, too.
- Include your **full name** and **student ID** in your email.

Here are two examples of email formats. The first one is inappropriate and the second one is appropriate.












## Inappropriate Format:

Send     

To... rdu@uwsp.edu

Cc...

Subject: Homework

Tahoma 10 B I U           

Subject Line:  
X Missing homework chapter: chapter 1  
X Missing course number: Acct 210  
X Missing section number: Section 6  
X Missing Online in the subject line


Hi,

I am wondering whether chapter 1 homework is due today.

Bob

Signature:  
X Missing full name  
X Missing student ID

## Appropriate Format:

To  rdu@uwsp.edu x

Cc

Acct 210 Section 6 Online Homework Chapter 1

Hi Professor Du,

I am wondering whether Chapter 1 Homework is due on Thursday 2/1.

Thank you,

Bob

Robert Gates  
Student ID: 111111111

Signature:  
√ full name  
√ student ID

Subject Line:  
√ homework chapter: chapter 1  
√ course number: Acct 210  
√ section number: Section 6  
√ course is delivered Online

I check my e-mail on a regular basis and am usually able to respond to your messages within 48 hours during weekdays. However, if the appropriate email format is not followed, response may delay.

## **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.

## **Course Structure**

This course will be delivered entirely online through the course management system D2L. You will use your UWSP account to login to the course from the [D2L Login Page](#). If you have not activated your UWSP account, please visit the [Manage Your Account](#) page to do so.

In D2L, you will access online lessons, course materials, and resources. At designated times throughout the semester, you will take quizzes and exams on D2L.

## **D2L Access**

To access this course on D2L you will need access to the Internet and a supported Web browser (Internet Explorer, Chrome, Firefox, Safari). To ensure that you are using the recommended personal computer configurations, please refer to the [D2L settings link](#).

## **Technical Assistance**

If you need technical assistance at any time during the course or to report a problem with D2L you can:

- Visit with a [Student Technology Tutor](#)
- Seek assistance from the [HELP Desk](#)

## Tutoring

Tutoring in Math and Science (TIMS) in the Tutoring-Learning Center (TLC) offers free drop-in tutoring to support you in your introductory accounting classes. In addition, TIMS offers the option for individual accounting tutoring sessions. The tutors are UWSP students who have done well in their classes and who are here to share their successful study habits and content knowledge to help others succeed. Discussing concepts and processes together clarifies and solidifies knowledge, and the tutors are eager to study with you. If you have questions about the schedules or would like to make an appointment, please visit the TLC in ALB 018 (library basement), email ([tlctutor@uwsp.edu](mailto:tlctutor@uwsp.edu)), or call (715) 346-3568 for information.

### Accounting Tutoring – Fall 2018

What	Details	Schedule	Cost
Drop-In Tutoring Center	DUC 205	<a href="https://www.uwsp.edu/tlc/Pages/dropInTutoring.aspx">https://www.uwsp.edu/tlc/Pages/dropInTutoring.aspx</a>	Free
One-on-One Tutoring	By appointment	Visit ALB 018 (library basement) to make a request. <a href="https://www.uwsp.edu/tlc/Pages/CA-tutoring.aspx">https://www.uwsp.edu/tlc/Pages/CA-tutoring.aspx</a>	\$9.00/session* <i>*Fee waived for students listed as low-income</i>

## Grading

Exam 1	100 Points
Exam 2	100 Points
Exam 3	100 Points
Quizzes	100 Points
Participation	15 Points
<b>Total</b>	<b>415 Points</b>

## Extra Credit

There are extra credit opportunities throughout the semester in quizzes and exams.

## Grading Scheme

Letter Grade*	Percentage
A	93-100%
A-	90-92.9%
B+	87-89.9%
B	83-86.9%
B-	80-82.9%

C+	77-79.9%
C	73-76.9%
C-	70-72.9%
D+	67-69.9%
D	60-66.9%
F	0-59.9%

\*No upgrade in letter grade will be given. The final percentage grade is calculated based on 415 points. A half percent upgrade will be worth one multiple choice in an exam. Therefore, it won't be fair to other students to round up percentage to upgrade the letter grade for any individual.

### **Exams**

There are three exams, with each accounting for 100 points. All exams are **online, open book** and in **multiple choice** format. You will be able to access these exams under the **Quizzes** tab on D2L on the scheduled dates. A zero will be automatically given if an exam is not submitted within the time limit

- There are 40 multiple choice questions in each exam.
- There is an open-ended extra-credit question Q41 in both exam 1 and 2, asking for your feedback.
- Exam 1 covers chapter 1, 2, 3, and 4. It is scheduled on **Friday Oct. 5<sup>th</sup>**. (80 minutes)
- Exam 2 covers chapter 5, 6, 8, and 9. It is scheduled on **Friday Nov.9<sup>th</sup>**. (80 minutes)
- Exam 3 is **comprehensive**, which covers chapter 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 13, and 14. It is scheduled on **Monday Dec. 17<sup>th</sup>**. (120 minutes). Exam 3 is the **final exam**.
- The exams will be open online for **24 hours** (12:01AM-11:59PM) on the scheduled exam dates. You must finish the exams by **11:59PM** on the exam dates, which means you will need to start the exam at least before **10:40PM** or **10:00PM** to get an 80-minute or two-hour exam time frame. Once an exam is started, it will be **automatically graded as zero** by the system when time is out.
- Only **one attempt** is allowed for each exam.
- Past exams will be available for review:
  - Exam 1 and 2 will be available for review starting from Dec. 3<sup>th</sup> 12:01AM.
- To access past exams:

- Go to Quizzes Tab → Drop Arrow next to exam number - → Submissions → Attempts

Should you not be able to take the exams on the scheduled dates, you **must notify me at least one week in advance**, except emergency situations. No make-up exam will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from taking a quiz or if you have a documented emergency.

## Quizzes

Thirteen online quizzes will be given throughout the semester, each accounting for 10 points. **Three lowest-score** quizzes will be **dropped** from your final grade. Therefore, 100 quiz points will be included in your final grade.

- The quizzes will be offered online on D2L.
- Refer to the Class Schedule at the end of the syllabus for specific due dates.
- **Syllabus Quiz** is open from **Tuesday 9/4 12:01AM** to **Thursday 9/6 11:59PM**.
- Chapter Quizzes are open each week from **Friday 12:01AM** to **Sunday 11:59PM**.
- Each quiz has 10 multiple-choice questions.
- You might see 11(12) questions in some quizzes. The last one (two) question(s) is (are) a bonus question. You get an extra point by answering it correctly. However, you won't lose any point if you miss it.
- The overall quiz grade is capped at 100 points.
- You will have 20 minutes to work on these questions.
- A zero will be automatically given if a quiz is not submitted within the time limit.
- You have **two attempts** on each quiz. The quiz grade will be the average of two attempts.
- The second attempt is not required. If you are satisfied with your first attempt, you could skip the second attempt and use the first attempt alone as your quiz grade.
- The quizzes will be open online from **Friday 12:01AM** to **Sunday 11:59PM** in the scheduled weeks. These weeks are specified in the Class Schedule, as well as displayed in the D2L Calendar. You must finish the quizzes by **11:59PM** on the scheduled Sundays, which means you will need to start the quizzes at least before **11:40PM** on each Sunday to get a 20 minutes quiz time.
- Past quizzes will be available for review:
  - Quiz chapter 1 to 4 will be available for review starting from Oct. 1<sup>st</sup> 12:01AM.
  - Quiz chapter 5, 6, 8, and 9 will be available for review starting from Nov. 5<sup>th</sup> 12:01AM.

- Quiz chapter 10, 11,13 will be available for review starting from Dec. 10<sup>th</sup> 12:01AM.
- Quiz chapter 14 will be available for review on Dec. 17<sup>th</sup> 12:01AM.
- To access past quizzes:
  - Go to Quizzes Tab → Drop Arrow next to quiz number - → Submissions → Attempts

Should you not be able to take the quizzes on the scheduled dates, you **must notify me at least one week in advance, except emergency situations**. No make-up quiz will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from taking a quiz or if you have a documented emergency.

## Participations

Your participation is graded based on your posts on the discussion forum on D2L, which can be found under the Discussions tab on your D2L course page. Each post will account for **one point**. Your participation grade will not exceed 15 points. The post can either be a new thread you create, or a reply to an existing thread. Please **don't** post any question regarding a **currently active quiz or exam**. 10 points will be deducted for such a post.

### Requirement:

- There is no specific requirement regarding how many posts per day you should finish. But please plan accordingly and don't make 15 posts on the due day.
- The posts should be related to the course content.
- You can create original posts with any questions you may have regarding the textbook chapters, PPT, Homework, Exercise Multiple Questions, etc., or reply to others' posts.
- To be counted as one point, the reply should contribute to the discussion. "Thanks", "I agree" or similar posts cannot be counted for points.

### Submission:

- Create a **Word or PDF** document (**Discussion Record**), which includes one Print Screen picture or snap shot for **each** post you have made.
- Submit **ONE** file (only Word or PDF is acceptable) with all 15 posts, with each post properly **NUMBERED** with 1, 2, 3, ... to 15.
- The discussion record is due on **Friday Dec.15<sup>th</sup>** by 11:59PM on D2L via Dropbox.
- Failure to follow these guidelines will result in a **ZERO** grade for participation.

## Assignments

Exercise problems are assigned for each chapter. Solutions to exercise problems are provided on D2L. These assignments are **NOT** collected for grading.

## SBE Events

SBE Events are **NOT** required for this online course.

## Asking Questions

Questions or concerns could be posted on the course discussion forums to seek answers from classmates, or could be sent to me via email. I will review the discussion forums regularly. I will usually reply my emails within 48 hours during weekdays.

## Equal Access for Students with Disabilities\*:

UW-Stevens Point will modify academic program requirements as necessary to ensure that they do not discriminate against qualified applicants or students with disabilities. The modifications should not affect the substance of educational programs or compromise academic standards; nor should they intrude upon academic freedom. Examinations or other procedures used for evaluating students' academic achievements may be adapted. The results of such evaluation must demonstrate the student's achievement in the academic activity, rather than describe his/her disability.

If modifications are required due to a disability, please inform the instructor and contact the [Disability and Assistive Technology Center](#) to complete an Accommodations Request form. Phone: 346-3365 or Room 609 Albertson Hall.

## Help Resources:

Tutoring	Advising	Safety and General Support	Health
Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. 018 Albertson Hall, ext 3568	Academic and Career Advising Center, 320 Albertson Hall, ext 3226	Dean of Students Office, 212 Old Main, ext. 2611	Counseling Center, Delzell Hall, ext. 3553. Health Care, Delzell Hall, ext. 4646 <a href="#">Web Link</a>

## Build Rapport

If you find that you have any trouble keeping up with the course, make sure you let your instructor know as early as possible. As you will find, building rapport and effective relationships are key to becoming an effective professional. Make sure that you are proactive in informing your instructor when difficulties arise during the semester so that we can help you find a solution.

## Care Team:

The University of Wisconsin-Stevens Point is committed to the safety and success of all students. The Office of the Dean of Students supports the campus community by reaching out and providing resources in areas where a student may be struggling or experiencing barriers to their success. Faculty and staff are asked to be proactive, supportive, and



involved in facilitating the success of our students through early detection, reporting, and intervention. As your instructor, I may contact the Office of the Dean of Students if I sense you are in need of additional support which individually I may not be able to provide. You may also share a concern if you or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success or the safety of others, by reporting [here](#).

## **Netiquette Guidelines**

Netiquette is a set of rules for behaving properly online. Your instructor and fellow students wish to foster a safe online learning environment. All opinions and experiences, no matter how different or controversial they may be perceived, must be respected in the tolerant spirit of academic discourse. You are encouraged to comment, question, or critique an idea but you are not to attack an individual. Working as a community of learners, we can build a polite and respectful course community.

The following netiquette tips will enhance the learning experience for everyone in the course:

- Do not dominate any discussion.
- Give other students the opportunity to join in the discussion.
- Do not use offensive language. Present ideas appropriately.
- Be cautious in using Internet language. For example, do not capitalize all letters since this suggests shouting.
- Popular emoticons such as ☺ or / can be helpful to convey your tone but do not overdo or overuse them.
- Avoid using vernacular and/or slang language. This could possibly lead to misinterpretation.
- Never make fun of someone's ability to read or write.
- Share tips with other students.
- Keep an "open-mind" and be willing to express even your minority opinion. Minority opinions have to be respected.
- Think and edit before you push the "Send" button.
- Do not hesitate to ask for feedback.
- Using humor is acceptable

## **Late Work Policy**

Be sure to pay close attention to deadlines. There will be no make-up exams or quizzes, or late work accepted without a serious and compelling reason (such as significant life-event prevents you from completing the task on time or if you have a documented emergency) and instructor approval.

Accepted late work will be graded based on following structure

- 80% - less than 24-hour late

50% - after 24 hours

## **Commit to Integrity**

As a student in this course (and at this university) you are expected to maintain high degrees of professionalism, commitment to active learning and participation in this class and integrity in your behavior in and out of the classroom. Students suspected of academic misconduct will be asked to meet with the instructor to discuss the concerns. If academic misconduct is evident, procedures for determining disciplinary sanctions will be followed as outlined in the [University System Administrative Code, Chapter 14](#).

Students should work on the quizzes, and exams **individually**. Any form of collaboration during the quiz or exam is prohibited. Any discussion regarding the quiz or exam before the scheduled day is over is prohibited.

### Class Schedule Acct 210 Online Fall 2018 \*

Date	Topic for Class	Quiz	Exercise
Week 1 Sep. 4	Syllabus Ch 1	Quiz Syllabus Quiz Chapter 1	E* 1-7, 1-8, 1-9, 1-13, 1-15,16,17 Practice Chapter 1
Week 2 Sep. 10	Ch 2	Quiz Chapter 2	E 2-4, 2-7, 2-9, 2-10, 2-16, 2-17,18, P*2-2A, P2-4A Practice Chapter 2
Week 3 Sep. 17	Ch 3	Quiz Chapter 3	E 3-2, 3-6, 3-8, P3-1A, P3-2A, P3-5A Practice Chapter 3
Week 4 Sep. 24	Ch 4	Quiz Chapter 4	E 4-9, 4-11, 4-12, 4-13, 4-15 Practice Chapter 4
Week 5 Oct. 1	Review Exam 1		<b>Exam 1 on Friday Oct. 5<sup>th</sup></b>
Week 6 Oct. 8	Ch 5	Quiz Chapter 5	E 5-4, 5-5, 5-6, 5-7, 5-10 Practice Chapter 5
Week 7 Oct. 15	Ch 6	Quiz Chapter 6	E 6-3, 6-4, 6-7, 6-8, P6-1A Practice Chapter 6
Week 8 Oct. 22	Ch 8	Quiz Chapter 8	E 8-2, 8-8, P8-5A Practice Chapter 8
Week 9 Oct. 29	Ch 9	Quiz Chapter 9	E 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-11 Practice Chapter 9
Week 10 Nov. 5	Review Exam 2		<b>Exam 2 on Friday Nov. 9<sup>th</sup></b>
Week 11 Nov. 12	Ch 10	Quiz Chapter 10	E10-1,10-3,10-4,10-5,10-6,10-7,10-8 Practice Chapter 10
Week 12 Nov. 19	Thanksgiving		
Week 13 Nov. 26	Ch 11	Quiz Chapter 11	E 11-1, 11-4, 11-5, 11-6, 11-7, 11-13 Practice Chapter 11
Week 14 Dec. 3	Ch 13	Quiz Chapter 13	E 13-3, 13-7, 13-10, 13-11 Practice Chapter 13
Week 15 Dec. 10	Ch 14	Quiz Chapter 14	E 14-1, 14-2, 14-4, 14-6, 14-7 Practice Chapter 14 Discussion Record Due on <b>Dec. 14<sup>th</sup></b> by 11:59PM
Week 16 Dec. 17	Exam 3		<b>Final Exam on Monday Dec. 17<sup>th</sup></b>

\* 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.