



COURSE SYLLABUS

Course Prefix & Number	ACCT 210
Course Name	Introduction to Financial Accounting
Term	Fall 2021

1. COURSE INFORMATION

1.1. Instructor Information

Instructor:	Scott Sybeldon
Office:	308 Wausau Campus
Physical Office Hours:	9:30-11:00 Monday & Thursday- Plus you are free to drop in anytime as I am generally on campus from 8:30-5:00 PM Monday - Friday
Virtual Office Hours:	By appointment via ZOOM
Office Telephone:	715-261-6297
E-mail:	scott.sybeldon@uwsp.edu
Expected Instructor Response Time:	I respond generally within the day & oftentimes within a couple hours. Response times on weekends may be longer.

1.2. Course Information

Course Description:	Fundamental principles, terminology, techniques, and applications; books, accounts and financial statements for retailing and wholesaling concerns; treatment and presentation of proprietorship, partnership, and corporate accounts.
Credits:	3
Prerequisites:	None

1.3. Textbook & Course Materials

Required Text(s):	<u>Financial Accounting</u> , Eleventh Edition, Weygandt, Kimmel & Kieso (available through test rental at no additional cost)
Recommended Text(s):	N/A
Other Readings:	As assigned & provided by instructor
Other Required Materials / Applications:	Online WileyPlus Subscription for a discounted fee negotiated by instructor.


1.4. Course Technology

Course Website:	https://uwstp.instructure.com/courses/439019
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Other Websites:	https://education.wiley.com/ngonboard/index.html#/Login
Course Delivery:	Face to face in person

Delivery Mode Changes: Changes to course delivery may occur at any time during the term to address public health and safety concerns.

Canvas Support:

Click on the HELP button () in the global (left) navigation menu and note the options that appear:

- Ask Your Instructor a Question
Submit a question to your instructor
 - Use Ask Your Instructor a Question sparingly; technical questions are best reserved for Canvas personnel and help as detailed below.
- Chat with Canvas Support (Student)
Live Chat with Canvas Support 24x7!
 - Chatting with Canvas Support (Student) will initiate a *text chat* with Canvas support. Response can be qualified with severity level.
- Contact Canvas Support via email
Canvas support will email a response
 - Contacting Canvas Support via email will allow you to explain in detail or even upload a screenshot to show your difficulty.
- Contact Canvas Support via phone
Find the phone number for your institution
 - Calling the Canvas number will let Canvas know that you're from UWSP; phone option is available 24/7.
- Search the Canvas Guides
Find answers to common questions
 - Searching the [Canvas guides](#) connects you to documents that are searchable by issue. You may also opt for [Canvas video guides](#).
- Submit a Feature Idea
Have an idea to improve Canvas?
 - If you have an idea for Canvas that might make instructions or navigation easier, feel free to offer your thoughts through this Submit a Feature Idea avenue.

Self-train on Canvas through the Self-enrolling/paced Canvas training course: <https://uws.instructure.com/courses/45767>

UWSP Technology Support:

The Office of Information Technology (IT) provides a Service Desk to assist students with connecting to the Campus Network, virus and spyware removal, file recovery, equipment loan, and computer repair. You can contact the Service Desk via email at

techhelp@uwsp.edu or at (715) 346-4357 (HELP) or visit:
<https://www.uwsp.edu/infotech/Pages/ServiceDesk/default.aspx>

For technology instruction sheets, online support videos, and other related resources, go to:
<https://www.uwsp.edu/online/Pages/Student-Support.aspx>

The university also provides a Technology Tutoring service in which tutors meet with students one-on-one to provide technology assistance. To receive help of this nature visit:
<https://www.uwsp.edu/tlc/Pages/techTutoring.aspx>

Additional tools designed to help students taking online or hybrid courses can be found at:
<https://www.uwsp.edu/online/Pages/Online%20Student%20Orientation.aspx>

2. LEARNING OUTCOMES

2.1. Course Goals

The primary goal is to understand how the accounting information system produces financial information, which satisfies the needs of various users by developing and communicating relevant and reliable information that is useful for decision-making

2.2. Course Learning Objectives

After completing this course, students will:

- Have a basic understanding of business concepts and the terminology underlying the accounting information system.
- Be able to identify the types of decisions made by various users of financial information and describe how the accounting information system meets the information needs of those users.
- Understand the elements of the accounting information system and the processes involved in creating the basic financial statements.
- Be able to identify and record business transactions and to understand the effects of those transactions on the basic financial statements.
- Understand the specific elements and flow among the four basic financial statements: Balance Sheet, Income Statement, Statement of Stockholders' Equity and Statement of Cash Flows.
- Be able to identify the uses and limitations of financial statements in business and personal decision-making, including the need for internal control.
- Be able to prepare the basic financial statements.

Topical Outline:

- Introduction – An Information System
- Double-Entry Accounting System
- Adjustments for Financial Reporting
- The Accounting Cycle and Financial Statements
- Merchandising Operations
- Cash and Internal Controls
- Accounts and Notes Receivable
- Inventories
- Long-Term Assets
- Current Liabilities
- Long-Term Liabilities
- Partnerships
- Corporations; Paid Capital, Retained Earnings, Dividends, and Treasury Stock
- Statement of Cash Flows
- Accounting Theory Underlying Financial Accounting

2.3. Academic Unit**SBE Mission:**

The UW-Stevens Point School of Business and Economics creates career ready graduates and leaders through applied learning. We serve the businesses, economy, and people of the greater Central Wisconsin region. We specialize in preparing students for success by providing professional development experiences, access to employers, and in-demand skills.

The SBE achieves its mission by valuing:

- Talent development
- Lifelong learning
- Career preparation
- On the job experiences
- Community outreach
- Regional partnerships
- Continuous improvement

**Accreditation
Commitment:**

SBE is accredited by the Association to Advance Collegiate Schools of Business (AACSB), a designation earned by only 5 percent of world business schools. Accreditation instills a culture of continuously improving our programs through connections with local business leaders, alumni and the community.

3. COURSE POLICIES

3.1. Attendance

You are expected to attend and participate in class. Students are expected to come to class prepared to meaningfully discuss assigned materials. IT IS YOUR RESPONSIBILITY TO READ THE BOOK. All students are responsible for obtaining the information and learning the material presented even in the event of absences.

Weather: Use your judgment regarding dangerous driving conditions. You will not be penalized for absences due to weather conditions.

Health: Please follow university protocol regarding COVID 19. As important as attendance is, the health of you and your classmates is more important. Generally speaking: if you feel unwell-stay home. You will not be penalized for any health-related absences.

3.2. Late Work

Life happens, but not that often.

If you have a legitimate emergency arise during the semester that is going to hinder your ability to complete work on time, you should contact me to arrange an alternative immediately. However, these situations should constitute legitimate emergencies AND are the exception, not the rule. That is to say, if you are in the hospital, it is probably an emergency. If you are unable to find a babysitter the day an assignment is due, then you probably should have completed the assignment ahead of time. In general, late will unlikely be accepted for full credit. You must either turn in your work ahead of time or be present in class on the due date. Assignments slid under my door or turned in by another student without prior approval will receive zero credit.

Why am I so meticulous?

Good question. Because I believe that college is not just about giving you a content-specific education, it is about teaching you to be a productive member of society...and in the real-world, and in particular the work world, deadlines matter! A client can sue you for missing important deadlines. Success in the work world requires many attributes; one of which is exercising appropriate conduct in various situations. This class is the equivalent to the professional meetings that occur every day in the real world of business. In such situations, individuals are expected to come prepared, participate when appropriate, and not exhibit behavior that is disruptive or disrespectful of others. This includes, but is not limited to, being on-time for group meetings and assignment deadlines.

3.3. Etiquette/Netiquette

Professional Classroom Conduct

In addition to preparedness, students should approach all correspondence with the instructor and classmates in a professional manner. This includes but is not limited to e-mail correspondence. Such communication should be consistent with a respectful learning environment.

Cell phones or other electronic messaging devices must be turned off during class. Checking cell phones or other devices is unprofessional behavior. If you are caught texting or checking messages during class, you will politely be asked to leave. If you are expecting an important call, please let me know prior to the start of class

4. GRADING

4.1. Grading Scheme

Letter Grade	Percentage Range (x = your score)				
A	93.0%	≤	x	≤	100.0% (or other max)
A-	90.0%	≤	x	≤	92.9%
B+	87.0%	≤	x	≤	89.9%
B	83.0%	≤	x	≤	86.9%
B-	80.0%	≤	x	≤	82.9%
C+	77.0%	≤	x	≤	79.9%
C	73.0%	≤	x	≤	76.9%
C-	70.0%	≤	x	≤	72.9%
D+	67.0%	≤	x	≤	69.9%
D	60.0%	≤	x	≤	66.9%
F	0.0%	≤	x	≤	59.9%

4.2. Points Available

Points	Percent (approximate)	Item Description
400	67	4 exams worth 100 Points each
80	13	8 quizzes worth 10 points each (10 total the 2 lowest scores dropped)
70	12	Assigned problems from the text worth 70 points (completed online in WileyPlus) *may vary
50	8	Pro Events see item 5.4
600	100%	TOTALS

5. COURSEWORK DESCRIPTIONS & COMMENTARY

5.1. Exams

The 4 exams are not cumulative in nature. However, accounting skills build upon each other—so skills and concepts learned in previous chapters will be used and demonstrated in subsequent chapters. Exams will be a combination of quantitative & qualitative concepts. Most exams will have a take home portion in addition to an in-class portion.

5.2. Quizzes

Quizzes will be open note & open book. Your 2 lowest quiz score will be dropped.

5.3. Assignments

Most assignments will be completed using Wiley Plus. You will be given multiple attempts to complete each problem and partial credit is awarded. There may be instances when you will have paper assignments.

5.4. Smiley Professional Events (or Pro Events)

Several UWSP departments and programs, including the School of Business & Economics, sponsor **Smiley Professional Events (or Pro Events)**.

Pro Events connect you to:

- *Campus* (e.g., academic coaching, student clubs);
- *Community* (e.g., Rotary, Business Council); and
- *Careers* (e.g., internships, networking).

As an SBE student, you will be able to choose from a wide variety of speakers, workshops and special events. With over 300 events per year on the Pro Events calendar, you will have significant flexibility in selecting your events. Whatever you choose, Pro Events will help you to make the most out of your time as a student and to prepare for transitioning into a successful career.

Visit the Pro Events web site (proevents.uwsp.edu) for announcements of upcoming events. You can also follow us on social media. Facebook: [UWSP School of Business & Economics](#)
Twitter: [@UWSPBusiness](#)

For this course, you must attend **two** official Pro Events. One event must be before the mid-semester cut-off of Oct. 22; a second event must be before the end-of-semester cut-off Dec. 10. If you go to extra events before the mid-semester cut-off, those credits will carry over into the second half of the semester. Attendance at these events will count for 30 points towards your final grade.

As we continue Pro Events during COVID, there will be a variety of ways to earn your credits:

- Attend virtual (Zoom) events in real time; receive attendance credit directly by signing in with your Point card.

- Watch recordings of past events; receive attendance credit after you submit report via Anderson Center Canvas page.
- Attend occasional live events on campus; receive attendance credit directly.
- Attend off-campus live events; take Events Attendance form and obtain signature.

Attendance at Pro Events will be confirmed with automatic emails to you and updated on the Pro 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 a question about Pro Events attendance, please email proevents@uwsp.edu.

If you have multiple courses or affiliations with Pro Events requirements, it is your responsibility to make sure you have attended enough events for each course/affiliation. If you have not attended enough events to cover all of your requirements, your attendance will be allocated to your courses in alpha-numeric order followed by any other affiliations.

After the mid-semester cut-off and the end of this semester's events, I will receive reports confirming your attendance. You do not need to do anything else.

Hint: if you are having trouble finding events that fit your schedule, check out the "Create Your Own Event" option (<https://www.uwsp.edu/busecon/Pages/Events/create.aspx>). You can meet with an expert from Career Advising, Financial Coaching or Academic Coaching. During "Kickstart Your Career," there's the special "Lunch with a Leader" program that allows you to set up a lunch with a local business expert to learn more about their industry, company and profession. Normally, the Anderson Center pays the cost of lunch for SBE students and their guests; during this COVID era, the lunches will be "virtual" (Zoom).

6. SCHEDULE

6.1. Dates and Deadlines

The instructor will provide a tentative course schedule in a supplementary file. All provided course schedules are organized by week number in accordance with the official UWSP Academic calendar. A direct link to the UWSP Academic calendar can be found here: <https://www.uwsp.edu/acadaff/Pages/AcademicCalendar.aspx>

7. OTHER ADMINISTRATIVE DETAILS

7.1. ADA / Equal Access for Students with Disabilities

The American Disabilities Act (ADA) is a federal law requiring educational institutions to provide reasonable accommodations for students with disabilities. Links to UWSP's policies regarding ADA, nondiscrimination, and Online Accessibility (IT & Communication Accessibility) can be found at: <https://www.uwsp.edu/datc/Pages/uw-legal-policy-info.aspx>

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. The Disability and Assistive Technology Center is located on the 6th Floor of Albertson Hall. For more information, call 715-346-3365, email datctr@uwsp.edu or visit: <https://www.uwsp.edu/datc/Pages/default.aspx>

7.2. Nondiscrimination Statement

No person shall be discriminated against because of race, ethnicity, color, age, religion, creed, gender, gender identity, sexuality, disability, nationality, culture, genetic information, socioeconomic status, marital status, veteran's status, or political belief or affiliation and equal opportunity and access to facilities shall be available to all. To address concerns regarding any of these issues please call 715-346-2606 or visit: <http://www.uwsp.edu/hr/Pages/Affirmative%20Action/About-EAA.aspx>

7.3. SBE Inclusivity Statement

It is my intent that students from diverse backgrounds and perspectives be well-served by this course, that students' learning needs be addressed both in and out of class, and that the diversity that the students bring in and out of class be viewed as a resource, strength, and benefit. Every person has a unique perspective and we learn from hearing many of them, but not all perspectives are represented in course readings. So, learning depends upon all of you contributing to the class with your own opinions and perspectives. It is my intent to present materials and activities that are respectful of diversity: gender identity, sexuality, disability, age, socioeconomic status, ethnicity, race, nationality, religion, and culture. Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of the course for you personally, or for other students or student groups.

If you have experienced a bias incident (an act of conduct, speech, or expression to which a bias motive is evident as a contributing factor regardless of whether the act is criminal) at UWSP, you have the right to report it using this link. You may also contact the Dean of Students office directly at dos@uwsp.edu

7.4. Help Resources

This section offers help resources relating to academic tutoring, healthcare, counseling, and other matter of student wellbeing. For help recourse related to technology use, please see section 1.4 above.

The Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. The Tutoring and Learning Center is located at 018 Albertson Hall. For more information, call 715-346-3568 or visit: <https://www.uwsp.edu/tlc/Pages/default.aspx>

If you need healthcare, UWSP Student Health Service provides student-centered healthcare that empowers and promotes wellness for all UWSP students. Student Health Service is located on the

1st floor of Delzell Hall. For more information, call 715-346-4646 or visit:

<http://www.uwsp.edu/stuhealth/Pages/default.aspx>

The UWSP Counseling Center is staffed with licensed mental health professionals dedicated to assisting students as they navigate difficult circumstances or resolve personal concerns. Therapy and consultation services are free of charge for registered students. The UWSP Counseling Center is located on the 3rd Floor of Delzell Hall. For more information, call 715-346-3553 or visit:

<http://www.uwsp.edu/counseling/Pages/default.aspx>

In addition to the support services provided by Student Health Service and the UWSP Counseling, there are also professional support services available to students through the Dean of 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 such, an instructor may contact the Office of the Dean of Students if he or she senses that a student is in need of additional support beyond what the instructor is able to provide. For more additional information, please go to <http://www.uwsp.edu/dos/Pages/default.aspx>

UWSP students may also share a concern directly if they or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success and/or the safety of others. Please report any concerns of this nature at: <https://www.uwsp.edu/dos/Pages/Anonymous-Report.aspx>

7.5. Emergency Response Guide

In the event of an emergency, follow UWSP's emergency response procedures. For details on all emergency response procedures, please go to:

<http://www.uwsp.edu/rmgt/Pages/em/procedures>

7.6. UWSP Community Bill of Rights and Responsibilities

UWSP values a safe, honest, respectful, and inviting learning environment. In order to ensure that each student has the opportunity to succeed, a set of expectations has been developed for all students, staff, and faculty. This set of expectations is known as the Rights and Responsibilities document, and it is intended to help establish a positive living and learning environment at UWSP. For more information, go to:

<https://catalog.uwsp.edu/content.php?catoid=10&navoid=422#section-1-communal-bill-of-rights-and-responsibilities>

7.7. University Attendance Policy

In addition to the course attendance policies determined by the instructor (noted above if applicable), the university provide standard guidelines by which students are to abide. All exceptions to the course attendance policy or the university guidelines should be documented in writing. A link to the university's attendance guidelines can be found at:

<https://www.uwsp.edu/regrec/Pages/Attendance-Policy.aspx>

7.8. University Drop Policy

You are expected to complete the courses for which you register. If you decide you do not want to take a course, you must follow the procedures established by the university to officially drop the course. If you never attend or stop attending a course and fail to officially drop, you will receive an F in the course at end of the semester. A link to the university's drop policy can be found at: https://catalog.uwsp.edu/content.php?catoid=11&navoid=431&hl=add%2Fdrop&returnto=search#Drop/Add/Withdrawal_Procedures

7.9. Academic Honesty

UW System policy (UWS 14) states that students are responsible for the honest completion and representation of their work, for the appropriate citation of sources, and for respect of others' academic endeavors. 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 UWS 14. A direct link to this policy can be found here: https://docs.legis.wisconsin.gov/code/admin_code/uws/14

7.10. Grade Reviews/Appeals

A formal grade appeal, also known as a Grade Review, can be requested in instances when the student feels that he or she was not provided a syllabus with a grading scale in a timely manner (i.e., the end of the second week of classes) and/or the instructor did not stick with the grading scale published in the syllabus. Questions of whether or not the instructor appropriately graded one or more of the course assignments, quizzes, exams, etc. are not matters to be decided by a formal grade appeal, but rather should be taken up with the instructor directly. Information on grade reviews can be found in the University Handbook, Chapter 7, Section 5. A link to the university's policies on non-academic misconduct can be found at: <https://www.uwsp.edu/acadaff/Pages/gradeReview.aspx>

7.11. Non-Academic Misconduct

Information on non-academic misconduct can be found in Chapters 17 and 18 of the Student Rights and Responsibilities Document. A link to the university's policies on non-academic misconduct can be found at: <https://www.uwsp.edu/dos/Pages/stu-conduct.aspx>.

7.12. Confidentiality

Under FERPA, students cannot remain anonymous in a class. Students are permitted to know who else is in their class.

Learning requires risk-taking and sharing ideas. Please keep your classmates' ideas and experiences confidential outside the classroom unless permission has been granted to share them.

This course may require students to post their work online using applications or services that have not been approved by UW-system. In this situation, the students work will only be viewable only by his or her classmates. None of the work submitted online will be shared publicly. Some assignments require account creation for online programs. The instructor of this course will not share your academic records (grades, student IDs). Confidentiality of student work is imperative, so you should not share the work of your peers publicly without their permission. By participating

in these assignments, you are giving consent to sharing of your work with others in this class and you recognize there is a small risk of your work being shared online beyond the purposes of this course. Examples of additional risks include data mining by the company providing the service, selling of your email to third parties, and release of ownership of data shared through the tool. Please contact your instructor prior to the due date if you wish not to participate in these online assignments due to confidentiality concerns.

UW-System approved tools meet security, privacy, and data protection standards. For a list of approved tools, go to: <https://www.wisconsin.edu/dle/external-application-integration-requests/>. Tools not listed on the website linked above may not meet security, privacy, and data protection standards. If you have questions about tools, contact the UWSP IT Service Desk at 715-346-4357. Links to the Terms of Use and Privacy Policies for tool used at UWSP be found at: <https://www.uwsp.edu/online/Pages/Privacy-and-Accessibility-Links.aspx>

Here are steps you can take to protect your data and privacy:

- Use different usernames and passwords for each service you use
- Do not use your UWSP username and password for any other services
- Use secure versions of websites whenever possible (HTTPS instead of HTTP)
- Have updated antivirus software installed on your devices

Additional resources regarding information security at UWSP can be found at: <https://www.uwsp.edu/infosecurity/Pages/default.aspx>.

It is important for students to understand that faculty are required to report any incidents of maltreatment, discrimination, self-harm, or sexual violence they become aware of, even if those incidents occurred in the past, off campus, or are disclosed as part of a class assignment. This does not mean an investigation will occur if the student does not want that, but it does allow the university to provide resources to help the student continue to be successful.

7.13. Intellectual Property - A Guide to Student Recording & Sharing Class Content

Lecture materials and recordings for this class are protected intellectual property at UW-Stevens Point. Students in this course may use the materials and recordings for their personal use related to participation in this class. Students may also take notes solely for their personal use. If a lecture is not already recorded, you are not authorized to record my lectures without my permission unless you are considered by the university to be a qualified student with a disability requiring accommodation. [Regent Policy Document 4-1] Students may not copy or share lecture materials and recordings outside of class, including posting on internet sites or selling to commercial entities. Students are also prohibited from providing or selling their personal notes to anyone else or being paid for taking notes by any person or commercial firm without the instructor's express written permission. Unauthorized use of these copyrighted lecture materials and recordings constitutes copyright infringement and may be addressed under the university's policies, UWS Chapters 14 and 17, governing student academic and non-academic misconduct.

7.14. Sample Coursework Permission

The instructor may wish to use a sample of your work or some of the feedback you provide on the course in future teaching or research activities. Examples: showing students an example of a well-done assignment; analyzing student responses on a particular question; discussing teaching techniques at a conference. If your coursework or feedback is used, your identity will be concealed. If you prefer not to have your work included in any future projects, please send the instructor an e-mail indicating that you are opting out of this course feature. Otherwise, your participation in the class will be taken as consent to have portions of your coursework or feedback used for teaching or research purposes.

7.15. Revision Clause

This syllabus, the provided schedule, and all aforementioned coursework, are subject to change. It is the student's responsibility to check the course website for corrections or updates to the syllabus. Any changes will be clearly noted in a course announcement or through email.

7.16. COVID-19

Face Coverings:

- At all UW-Stevens Point campus locations, the wearing of face coverings is mandatory in all buildings, including classrooms, laboratories, studios, and other instructional spaces. Any student with a condition that impacts their use of a face covering should contact the [Disability and Assistive Technology Center](#) to discuss accommodations in classes. Please note that unless everyone is wearing a face covering, in-person classes cannot take place. This is university policy and not up to the discretion of individual instructors. Failure to adhere to this requirement could result in formal withdrawal from the course.

Other Guidance:

- Please monitor your own health each day using [this screening tool](#). If you are not feeling well or believe you have been exposed to COVID-19, do not come to class; email your instructor and contact Student Health Service (715-346-4646).
 - As with any type of absence, students are expected to communicate their need to be absent and complete the course requirements as outlined in the syllabus.
- Maintain a minimum of 6 feet of physical distance from others whenever possible.
- Do not congregate in groups before or after class; stagger your arrival and departure from the classroom, lab, or meeting room.
- Wash your hands or use appropriate hand sanitizer regularly and avoid touching your face.
- Please maintain these same healthy practices outside the classroom.