Syllabus

ACC 205-1070 INTRODUCTION TO FINANCIAL ACCOUNTING
Section 1070 Thurs 6:00 – 8:40 PM
Spring Semester 2016

Class Time:  Thurs  Section 1070  6:00 - 8:40 PM
Instructor:   Michelle Watts  Office:  MBEB Adjunct
Office Hours: By appointment
Email: michellewatts@boisestate.edu
Graduate Assistants (GAs): Room MBEB-2301

DEPT. WEBSITE:  http://cobe.boisestate.edu/accountancy

CO-REQUISITES:  ITM 104 (Word 2010) and ITM 105 (Excel 2010) or satisfactory score on COBE Computer Placement Exam. See details http://itscm.boisestate.edu

REQUIRED TEXT:

COURSE DESCRIPTION:
The primary purpose of this course is to provide students with an understanding of the role of accounting information in making business and investment decisions. Since accounting is the "language of business," mastery of the terminology is an essential element of the course. The class is designed to promote critical thinking and problem solving skills within an accounting context.

OBJECTIVES:
Students should be able to understand Accounting including:

● Describe how the accounting equation (A=L+E) helps to understand, analyze, and communicate the effects of business transactions and events in the financial statements.
● Explain and apply basic valuation theories of assets.
● Identify the four basic financial statements and explain how the financial statements provide useful information to decision-makers.
● Understand the relationship between the four primary financial statements.
● Understand the difference between cash flow and accrual-basis income.
● Read and interpret basic financial statements and related financial information in order to make informed investing and/or lending decisions.
● Use of Information Technology; Using Teamwork and Collaboration
REMINDER OF BOISE STATE’S STATEMENT OF SHARED VALUES
All members of the campus community are expected to adhere to Boise State’s Statement of Shared Values (adopted Spring 2007). The common values are Academic Excellence, Caring, Citizenship, Fairness, Respect, Responsibility, and Trustworthiness. See http://academics.boisestate.edu/facultyombuds/files/2009/02/sharedvaluesstatement3.pdf

IMPORTANT DATES TO REMEMBER:
Last Day to add a class or drop without a "W" is Monday, January 25, 2016. (January 25th is the last day to get a full refund if you drop the class). The last day to drop (with a "W") is Friday, March 18, 2016.

HOMEWORK, PROJECTS AND PARTICIPATION
Accounting is a practical discipline so much of the learning process occurs when concepts are applied to examples. You are expected to attend and participate in class activities. Please review your grades in class through Blackboard. If you notice any grade discrepancies, you must notify me within two weeks of the grades being posted.

Homework
We will go over assigned homework problems in class before you turn them in so that you can learn from your mistakes. Weekly homework is a check off grade (i.e. I don’t review it); assignments turned in late will receive 50% credit within one week. Homework may be emailed.

Projects
These projects are comprehensive problems designed to facilitate student understanding of the basic accounting process. The first three projects cover Horizontal Analysis.
A cumulative Accounting Cycle Project that will supplement chapter materials beginning after completion of chapter 5.

Participation
The participation grade includes coming to class and contributions to class conversation. It also includes participating in the in-class projects in the last part of class.

FINAL EXAMINATION:
The final exam is in-class. Everyone is required to take the final exam.
The Final Exam for the Thursday 6:00 PM ACCT 205 class is scheduled for Thursday, May 5, 2016 from 5:30pm to 7:30pm. Students must take the final exam at their regularly scheduled time.
**GRADUATE ASSISTANTS (TIMES TO BE ANNOUNCED)**

The Department of Accountancy has assistance available to help students with the coursework. Graduate Assistants (GAs) have regularly scheduled tutor lab hours. The GAs are available during regularly scheduled lab times in room MBEB 2301. Students can meet with GAs on a drop-in basis. I encourage you to take advantage of this opportunity.

**GRADING:** The schedule of estimated total points:

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Class Participation</td>
<td>30</td>
</tr>
<tr>
<td>Horizontal Projects (3)</td>
<td>150</td>
</tr>
<tr>
<td>Two Tests and Final Exam</td>
<td>300</td>
</tr>
<tr>
<td>Cumulative Accounting Project</td>
<td>150</td>
</tr>
<tr>
<td>TOTAL POINTS:</td>
<td>730</td>
</tr>
</tbody>
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Grading Scale:  
- **A** is 90% and above of total points  
- **B** is 80-89% of total points  
- **C** is 70-79% of total points  
- **D** is 60-69% of total points  
- **F** is less than 60%

**CHEATING OR PLAGERISM vs. COLLABORATIVE LEARNING:**

The Boise State University Student Code of Conduct [http://www2.boisestate.edu/studentconduct](http://www2.boisestate.edu/studentconduct) provides guidance on what constitutes academic dishonesty.