Principles of Accounting: Acct 205: Spring 2015
10:30 -11:45 & 12:00 – 1:15 T-Th (MBEB 1301, Skaggs Auditorium)

INSTRUCTOR: Shawn Novak Ph.D., CPA
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OFFICE HOURS: Tuesday & Thursday - 9:30 to 10:30 & 1:30 to 3:00.

In general I am available most of the time (Monday through Friday) when I am not in class. Please verify in advance any meeting that you want to make outside of my normal office hours. I encourage you to seek help when you have problems with any aspect of this course. Accounting graduate student tutors are available to assist Accounting 205 students throughout the semester. You are strongly encouraged to take advantage of this opportunity on an ongoing basis. The schedule for tutoring is posted on the course Blackboard site and throughout the Accounting Department. Seek help as soon as you need it. The tutors will become very busy as project deadlines and exam dates approach.

Required Course Materials:

Homework: MyAccountingLab.com
MyAccountingLab.com is an internet based platform that will be used to deliver all homework assignments. To use the website students must register on-line. The online registration requires an access code that comes with the textbook when purchased from the BSU bookstore. A separate document has detailed instructions on how to register for MyAccountingLab. A MyAccountingLab folder has been set up in Blackboard that has the necessary instructions and links.

TOPHAT: This class will use the Tophat platform (www.tophat.com) for in class quizzes and recording attendance. Register for Tophat immediately as I will begin using it daily beginning with the second week of class. A Tophat folder has been set up in Blackboard that has instructions and a link for you to register. You will be able to submit answers to in-class questions using Apple or Android smartphones and tablets, laptops, or through text messaging on a "non-smart" phone. This means you need to bring a mobile device to every class. If you do not have a mobile device, please be sure to check one out at one of the Zones on campus. An email invitation has been sent by Tophat to your Boise State email account (if you haven’t receive this email, you can register by visiting the Tophat website for the course. If you have any questions about Top Hat, please contact them directly for assistance. Make sure that you enroll in the Tophat section that corresponds to the class section that you are actually enrolled in and will attend.
Top Hat requires a subscription. There are two options to choose from:
- $20 for 4 months of unlimited access
- $38 for 5 years unlimited access

Course Website: (Blackboard.boisestate.edu) This class will use the Blackboard system to archive course documents. The course website will contain all documents used in class (including lecture notes in Powerpoint). If you miss a class it is your responsibility to obtain documents for that class from the course website or from a friend in the class. I do not keep extra copies of class documents.

It is important to make sure that you use the same email address for Blackboard, Tophat and MyAccountingLab communications. Blackboard defaults to your Boise State email unless you change it. It is also important that you register for Tophat and MyAccountingLab with the exact same name that is used by Broncoweb and Blackboard.

Course Objectives: The course has been designed to provide business students with an understanding of basic financial accounting information, its use and its limitations. An understanding of accounting must include an understanding of how economic events are recorded by an accounting system and processed into financial statements. This class will emphasize basic financial statements and how economic events affect them. In addition, since accounting is the "language of business" mastery of accounting terminology is an essential element of this course.

Desired Educational Outcomes: Students should be able to identify the four basic financial statements and explain what information that each financial statement provides to decision makers. Students should be able to explain the difference between cash flow and accrual-basis net income and analyze the relationship between the two measures of business performance. Students should be able to analyze a business transaction and determine how it is recorded by the accounting system and affects the financial statements. Students should be able to read and interpret financial statements and related financial information and use it to make decisions.

Grades: Grades will be assigned based on your performance relative to other students in the class. You will not be held to an absolute grading scale such as 90% and above being an A. Expect exams and other assignments to be challenging. When final grades are assigned the instructor will have no sympathy for students who did not attend class regularly and complete assignments when due. If it is your ambition to become an accounting major you should strive to receive an A grade in this class.
### Relative Value of Graded Course Elements

<table>
<thead>
<tr>
<th>Course Element</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>On Line Homework</td>
<td>10%</td>
</tr>
<tr>
<td>In Class Quizzes &amp; Attendance</td>
<td>15%</td>
</tr>
<tr>
<td>Accounting Projects (5)</td>
<td>25%</td>
</tr>
<tr>
<td>In Class Mid-Term Exams (2)</td>
<td>30%</td>
</tr>
<tr>
<td>In Class Final Exam</td>
<td>20%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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**On Line Homework:** Accounting is a very practice oriented discipline. Much of the learning process occurs when concepts are applied to examples. Homework assignments will be prepared and graded on-line according to the schedule posted on MyAccountingLab. Within the scheduled time period, unlimited homework attempts are available to allow the student to maximize homework points. Solutions are available online for all homework problems. It is your responsibility to monitor due dates and make sure that you submit work before the due date. Homework completed after its’ due date receives reduced credit. Homework problems for a chapter must be completed before the homework for a subsequent chapter can be started.

**Accounting Projects:** During the semester 5 accounting projects will be completed. In most of these assignments transactions are recorded and end of period financial statements are prepared for a hypothetical business. The due dates for these assignments are posted on the course schedule.

**In-Class Assignments:** During each class graded questions will be assigned using the Tophat platform. Students that arrive to class late will not be given additional time to complete these assignments. In some cases an assignment will be distributed in class for completion at home. Such assignments must be completed when due to receive credit.

**In Class Mid-Term Exams:** Two mid-term exams will be given. All students are required to take the mid-term exams in class without the aid of notes or other materials. Each mid-term exam will consist of approximately 30 to 35 multiple choice questions.

**In Class Final Exam:** The final exam will be comprehensive. All students are required to take the final exam in class without the aid of notes or other materials. The final exam will consist of approximately 50 multiple choice questions.

**In Class Exam Procedures:** When in class exams are given students will be required to show a BSU photo ID to obtain an exam and then spread out across the classroom while taking the exam (ie do not sit next to another student). Backpacks and other bags and briefcases are to be placed at the back of the room. Cell phones are to be turned off and stowed upside down on the desk in front of you and may not be used as calculators. You are allowed to bring a writing instrument. Calculators will be provided.
Lecture Notes: Most class lectures will be presented using Powerpoint. Course documents for each class will be available at the beginning of class. Lecture notes presented in class are archived on the class website as they are presented. If you miss a class or lose your notes you can replace them by going to the course website. I do not retain extra copies of any class documents.

Missed Classes & Assignments: I will make reasonable efforts to work with students so that they can receive credit for in–class assignments and mid-term exams in circumstances where they take the responsibility to make arrangements with me in advance of missing a class. This courtesy will not be extended to those students that miss class on a recurring basis. If you absolutely must miss a class or exam it is your responsibility to work out a solution with me at the earliest possible time.

Outside Reading: Students are encouraged to read current business oriented periodicals (i.e. Wall Street Journal, Economist, Business Week) to keep up with developments in the business world, in general, and accounting in particular. If an article is discussed or distributed in class it will be considered “fair game” for future quiz and exam purposes.

Cell Phones: If the nature of your work or family circumstances requires that you are always available by phone please put your cell phone on vibrate, sit near the exit row, and leave the classroom to take your call or respond to a message.

Computers, tablets & cell phones in class: Please feel free to bring your computer or tablet to class for taking notes and working class examples. Many of the examples used in class are presented in excel spreadsheets and can be downloaded from Blackboard. It may be easier for you to follow and solve them in class with your computer. Cell phones, tablets and computers can be used to participate in the in class quizzes that distributed via the Tophat platform.

If you want to use the internet for recreational purposes I respectfully request that you do it in some place other than this class such as the comfort and privacy of your own home. Behavior that in any way disrupts the ability of your classmates to enjoy a positive and respectful classroom environment will not be tolerated.

I do encourage you to work together on homework and other out of class assignments. In class quizzes and exams are to be completed without assistance.