Syllabus

AC 205-INTRODUCTION TO FINANCIAL ACCOUNTING

Section 001 10:30 – 11:45 AM

Fall Semester 2014

Class Time: Tues & Thurs 10:30 - 11:45 AM

Instructor: Fred Christensen Telephone: 426-1472 Office: MBEB 3105

Office Hours: T TH 7:30 – 9:00 AM; 12:00 – 1:00 PM, W 4:00 – 5:30 PM or by appointment

Email: fchriste@boisestate.edu

Graduate Assistants (GAs): Room MBEB-2301 Email: accounting205help@boisestate.edu

DEPT. WEBSITE: http://ac.boisestate.edu

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 TEXTS AND ENROLLMENT IN MAL:


There are several options for textbooks. The instructor posted a PDF summary of the textbook options on Blackboard>Course Documents> Textbook Information. The key to your textbook decision is making sure that you have an access code for MyAccountingLab (MAL).

Enrollment in Pearson My Accounting Lab (MAL)

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.
DESIR ED EDUCATIONAL OUTCOMES:

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

COLLEGE OF BUSINESS LEARNING OBJECTIVES:

<table>
<thead>
<tr>
<th>Students in this class will learn or practice the following COBE Core Curriculum concepts, methods, and skills:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Understand and apply analytical and disciplinary concepts and methods related to business and economics:</td>
</tr>
<tr>
<td>✔ 1.1. Accounting</td>
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<tr>
<td>✔ 1.5. Information Technology Management</td>
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<tr>
<td>✔ 1.7. Legal environment of business</td>
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<tr>
<td>✔ 1.10. Mathematics &amp; Statistics</td>
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<tr>
<td>✔ 3. Solve problems, including unstructured problems, related to business and economics</td>
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<tr>
<td>✔ 4. Use effective teamwork and collaboration skills</td>
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<tr>
<td>✔ 5. Demonstrate appropriate principles of responsible business practices</td>
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STUDENT RESPONSIBILITIES:

To succeed in an online setting the student must accept responsibility for the policies, procedures, requirements, and expectations of this technology driven course, including:

- Acquire text and completing on-line registration within the first week of class.

- Complete on-line work by due dates on My Accounting Lab course homepage.

- Due to the large size of the class, most emails to the instructor will be forwarded to the class ULA or GAs for a response. Of course serious personal, health or other problems should be directed to the instructor.

- Cell phones are to be turned off during class – no texting please. It is distracting to others around you. If you need to take or make phone call, please leave class.

- Surfing the web – I realize the temptation can be great. However, please be considerate of others, if you want to surf excuse yourself and leave the classroom.

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

IDENTIFYING WHO YOU ARE??

Each semester several students in each class have problems getting their final grades. The reason is that the name they have in the MyAccountingLab software is different from the name that is on their BroncoWeb grade account. This can happen for several reasons:

1) You use a nickname or shortened version of your name in MyAccounting Lab while a different name appears in BroncoWeb. For Example: you register as Bill Jenkins in MAL while your name on BroncoWeb is William Jenkins.

2) You recently changed your name or you are a foreign student with multiple names. Please use the name that shows up on your BroncoWeb account – to register in MAL - even if you prefer to be called by a different name. For example, if you were recently married or as a foreign student you take on an American name or have tribal and family names. (In this is the case also send me an email with both sets of names.)

3) Finally, please put the name that appears on BroncoWeb and in MAL on all the assignments and projects that you turn-in for grading.
REGISTERING FOR MyAccountingLab

MyAccounting Lab is the website which will be used to deliver all homework assignments, the accounting cycle project and end of chapter quizzes. To use the website students must register online at http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/

On the right hand side of the screen you will see the Sign-in options:

The following page has instructions for registering in MAL. To register you need to use the Instructor’s Course ID which is highlighted by the arrows on the instruction page.

Please do not help out a friend by giving them the registration information – if they register in the wrong class section it will cost them $$$ because they will need to purchase a new access code to register in the correct class section.

Tell your friends “Go to Blackboard, get the class syllabus, and obtain the correct Instructors Course ID information for their class!!”

MAL allows students to have a 14 day “temporary access.” In my courses, the temporary access period ends on Monday September 8 (irregardless of when you activate MAL). After September 8 you will not be allowed to enroll in MAL. So either buy MAL access by September 8 or Drop the Class!!

IMPORTANT DATES TO REMEMBER:

Last Day to add a class or drop without a "W" is Monday, September 8, 2014. (September 8 is the last day to get a full refund if you drop the class). The last day to drop (with a "W") is Friday, October 3, 2014.
To register for **ACCT 205 Fall 2014 - 10:30 AM - Section 2**:

2. Under Register, click **Student**.
3. Enter your instructor’s course ID: christensen86458, and click **Continue**.
4. Sign in with an existing Pearson account or create an account:
   - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click **Sign in**.
   - If you do not have a Pearson account, click **Create**. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor’s online course:
   - Use the access code that came with your textbook or that you purchased separately from the bookstore.
   - Buy access using a credit card or PayPal.
   - If available, get 14 days of temporary access. (Look for a link near the bottom of the page.)
6. Click **Go To Your Course** on the Confirmation page. Under MyLab & Mastering New Design on the left, click **ACCT 205 Fall 2014 - 10:30 AM - Section 2** to start your work.

**Retaking or continuing a course?**

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

**To sign in later:**

2. Click **Sign in**.
3. Enter your Pearson account username and password. Click **Sign in**.
4. Under MyLab & Mastering New Design on the left, click **ACCT 205 Fall 2014 - 10:30 AM - Section 2** to start your work.

**Additional Information**

See **Students > Get Started** on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.
USING THE COURSE MANAGEMENT FEATURES OF MAL

Students who are used to using Blackboard will find that using the course management features of MAL to be very similar. Homework, Projects, Participation grades, ULA points, quizzes and the comprehensive final grades will be tracked in My Accounting Lab (MAL). To see your grades click on Results on the left hand column of the homepage.

Course documents will be posted under Document Sharing on the left hand column of the homepage. Project and ULA points will be posted to My Accounting Lab on a regular basis. Please check your grades regularly. There is a 10 day statute of limitations on contacting course personnel to errors or grade omissions.

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. Homework assignments will be prepared and graded on-line according to the schedule posted on the MyAccountingLab class homepage. Within the scheduled time period, three homework attempts are available to allow the student to maximize homework points. Solutions are available online for all homework problems. NO credit will be given for late or missed homework assignments.

Two projects are included in the assignments. These projects are comprehensive problems designed to facilitate student understanding of the basic accounting process. One is an Excel based assignment and one is a MAL assignment. The Excel Project will be posted on MAL under My Course Documents. Participation points will be earned through in-class activities including class exercises. There will be a cumulative Accounting Cycle Project that will supplement chapter materials beginning after completion of chapter 5. Each part of that assignment will be posted on MAL under My Course Documents.

CHAPTER PRACTICE QUIZZES:

The week before each chapter Quiz an online practice quiz will be available. It will be open until the Thursday evening before the actual chapter quiz. The Practice Quizzes are worth 45 points and are treated as a homework assignment. Multiple attempts are allowed on a Practice Quiz. The objective of the Practice Quiz is to help prepare you for the Chapter quiz. The questions and problems are similar (not identical) to the questions and problems you will find on the Chapter Quiz.

CHAPTER QUIZZES:

At the end of each chapter or group of chapters. students will be required to take an on-line chapter quiz. The quizzes are algorithmic. The quizzes are timed and one attempt will be allowed. Students will be allowed to drop one quiz.

Students may use the textbook. class notes, a calculator, spreadsheets, and scratch paper during the quiz. Students MAY NOT secure help from other people, collaborate with another student or individual(s) during the quiz, sign in under another student’s name, or otherwise practice scholastic dishonesty.
FINAL EXAMINATION:

The final exam is a comprehensive in-class. It counts approximately 25% of the total class grade. Everyone is required to take the final exam.

The Final Exam for the Tuesday 10:30 AM ACCT 205 class is scheduled for Thursday December 18, 2014 from 9:30 – 11:30 AM. Students must take the final exam at their regularly scheduled time.

ULA POINTS:

Any student with a grade of at least 80% on a quiz will automatically receive credit for the ULA help points of 20 points per quiz. A student with a quiz score of less than 80% will receive credit for the ULA help points by reviewing the quiz with the ULA or GA within two weeks after the quiz. Even if you decide to drop a quiz (don’t take it), you must visit with a ULA or GA to get the points.

Student Support (Times to be Announced)

The Department of Accountancy has two levels of assistance available to help students with the coursework. The first level of assistance are Graduate Assistants (GAs). GAs have regularly scheduled tutor lab hours. The GAs are available during regularly scheduled lab times in room MBEB 2301. This is directly above the Skaggs Auditorium (where class is held) on the second floor. Students can meet with GAs on a drop-in basis. The hours for the GAs will be posted on MAL under Document Sharing and outside B2301.

The second level of assistance is available through email at accounting205help@boisestate.edu When working in MAL students can send an email with questions to get help with problems related to the class, chapter homework, etc. “Ask My Instructor” can be accessed directly from MAL while working problems. MAL will send a copy of the actual problem that is being worked on along with the email, so the GA can see what the question relates to. Individual GAS and the ULA have been assigned specific days to monitor this email address at least twice a day.
**GRADING:** The schedule of estimated total points:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework (500 Points) + Chapter Practice Quizzes (270) +</td>
<td>860</td>
</tr>
<tr>
<td>Accounting Cycle Project on MAL (90)</td>
<td></td>
</tr>
<tr>
<td>Excel Projects (2)</td>
<td>90</td>
</tr>
<tr>
<td>Participation Points</td>
<td>156</td>
</tr>
<tr>
<td>Double Entry Accounting Cycle Projects</td>
<td>180</td>
</tr>
<tr>
<td>Chapter Quizzes (6 @ 120 points = 720 less quiz dropped-120)</td>
<td>600</td>
</tr>
<tr>
<td>ULA Help Points @ 20/quiz</td>
<td></td>
</tr>
<tr>
<td>Final Exam</td>
<td>660</td>
</tr>
<tr>
<td><strong>TOTAL POINTS:</strong></td>
<td><strong>2666</strong></td>
</tr>
</tbody>
</table>

Grading Scale:  
- A+ is 97-100% of total points  
- A  is 93-96% of total points  
- A- is 90-92% of total points  
- B+ is 87-89% of total points  
- B  is 83-86% of total points  
- B- is 80-82% of total points  
- C+ is 77-79% of total points  
- C  is 73-76% of total points  
- C- is 70-72% of total points  
- D+ is 67-69% of total points  
- D  is 63-66% of total points  
- D- is 60-62% of total points  
- F  is less than 60%

YOU WILL BE REQUIRED TO SHOW A VALID PHOTO I.D. WHEN TURNING IN THE FINAL EXAM! Valid IDs include Driver’s License, Passport, or BSU ID Card.

The instructor reserves the right to change assignment due dates, add or delete problems on the class syllabus.
CHEATING OR PLAGERISM vs. COLLABORATIVE LEARNING:

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

**Student Code of Conduct, Article 4 – Proscribed Conduct**

**Section 1—Academic Dishonesty**

A violation may include cheating, plagiarism, or other forms of academic dishonesty. All assignments submitted by a student must represent her/his own ideas, concepts, and current understanding or must cite the original source. Academic dishonesty includes assisting a student to cheat, plagiarize, or commit any act of academic dishonesty. Attempts to violate academic integrity do not have to be successful to be considered academic dishonesty. Academic dishonesty includes turning in substantial portions of the same academic work to more than one course without the prior permission of the faculty members.

**Collaborative Learning:** You are encouraged to study with other students outside of class – cooperative study can be an aid to learning. You may share ideas, work on homework and projects together, solicit help, and confer with tutors and others.

**Group Projects:** On projects you may work in groups of 3 or less. Collaborative learning stops and academic dishonesty begins when group members do not participate in working with the group, or the group shares its work with other students.

**Chapter Quizzes:** As stated previously with regard to chapter quizzes, “Students may use the textbook, class notes, a calculator, spreadsheets, and scratch paper during the quiz. Students MAY NOT secure help from other people, collaborate with another student or individual(s) during the quiz, sign in under another student’s name, or otherwise practice academic dishonesty.”

**Development of COBE Core Curriculum Concepts, Methods, and Skills:**

| 5.1 Resolve issues related to Individual Responsibility (Business Ethics) |

Business students are preparing to accept professional responsibilities after graduation. A very important part of that professional responsibility is honesty and trustworthiness. In order to develop these traits you should make it a priority to identify ethical dilemmas and resolve them ethically. For many students, the decision to cheat in their classes is their first professional ethical situation.

**Consequences for Academic Dishonesty:**

The Boise State University Student Code of Conduct that any instance of dishonesty in this class will result in a failing grade for THAT ASSIGNMENT and that repeat instances of academic dishonesty may result in a FAILING GRADE for the class.