PREREQUISITES or COREREQUISITES
ITM 105 or satisfactory completion of computer competency exams.

COURSE OBJECTIVES
Accounting is an information system designed to identify, process, and communicate financial information that is useful for making economic decisions. The objectives of the course include the following: (1) to learn the basics of financial accounting, including analyzing business transactions, recording journal entries, and preparing financial statements, (2) to understand the rationale for current accounting practices and the decisions that are made using accounting information, and (3) to help you develop a greater appreciation for the important role accounting plays in the success of every business enterprise. Since accounting is the “language of business,” mastery of the terminology is an essential element of the course.

This course addresses the following College of Business and Economics Core Curriculum Student Learning Goals and Objectives: 1.1 Understand and apply analytical and disciplinary concepts and methods related to accounting; and 3. Solve problems, including unstructured problems, related to business and economics.

REQUIRED MATERIALS
Financial Accounting, 11th Ed., ©2016, by Harrison, Horngren, and Thomas (hardcover or ebook), including a MyAccountingLab (MAL) access code. Please see textbook handout.

CLASS ATTENDANCE
Regular, consistent class attendance is essential for success in this course; however, attendance is not mandatory except on days that we have an exam. Class attendance is critical, and therefore one component of your grade is in-class participation. If you miss a class, it is your responsibility to become informed of any special announcements made or any material presented that day.

HOMEWORK ASSIGNMENTS
Homework assignments will be completed online using MAL. If the original homework deadline is missed, the homework assignment may be turned in by the following Saturday for 50% credit on the questions and problems not completed by the original due date. Perhaps more than any other class you have taken, it is extremely important that you keep up with the reading and homework assignments. Much of what you learn in this course is cumulative and if you fall behind it is very difficult to catch up, so be sure to contact me early if you are having any difficulties. There are many resources available to you that will help you have a great experience.
PRACTICE QUIZZES AND CHAPTER QUIZZES
All quizzes will be completed online using MAL. The Practice quizzes are essentially homework, and multiple attempts are allowed. The Practice quizzes will help prepare you for the Chapter quizzes. The Chapter quizzes are timed and only one attempt will be allowed. One Chapter Quiz grade will be dropped.

PROJECT
Details on the project will be distributed at a later date. The project will involve the purchase of a golf course and will use the free software “Double Entry”. The project will be collected at three different times during the course as indicated on the attached schedule; late projects will not be accepted. The project is worth 300 points and will be graded for accuracy.

EXAMS
A total of four exams, each worth 125 points, will be given. Exam dates are included on the attached schedule. All exams are "closed book." Exams will consist of multiple choice questions, short answer, and/or problems. Exams must be taken on the day and time scheduled. No make-up exams will be given unless you have received permission in advance. If you are ill on the day of an exam, you must notify me before the exam. The score for any missed exam will be 0.

PROFESSIONAL BEHAVIOR
Professional behavior is expected at all times in this class. You should come to class prepared, ask questions, and be considerate of others. You should not arrive late, leave early, use cell phones to talk or text, have your own personal conversations in class, make fun of or belittle others’ questions or comments, catch up on Facebook, or do anything else that would detract from a positive learning environment. If you need to consume any food or beverage, please do so as discretely as possible. This will be a great class, and you will learn a lot, as long as everyone works to create the proper atmosphere.

ACADEMIC INTEGRITY
In order for you to be a successful and respected business professional, you must have high standards of honesty and integrity. These qualities are also expected of you in this class. Cheating and other forms of dishonesty, including plagiarism and copying work from other students (whether they are a current or former student), on exams or other assignments that require independent work will not be tolerated in this class; disciplinary action will be taken if you are caught engaging in such activities. Students are encouraged to review the issues related to academic dishonesty as explained in the Boise State Student Code of Conduct. This document can be found online at http://osrr.boisestate.edu/.
**GRADING**
Grades will be based on your performance on the following items:

- Participation 75 points
- Online Course Evaluation 25 points
- Midterm exams (125 points each) 375 points
- Homework (730 pts) and Practice Quizzes (270pts) 1,000 points
- Project 300 points
- Chapter Quizzes (6@120 pts each, drop 1 quiz) 600 points
- Final exam 125 points
  - Total 2,500 points

The preliminary grading scale is as follows:

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<thead>
<tr>
<th>Grade</th>
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<tbody>
<tr>
<td>A</td>
<td>93 – 100</td>
<td>C+</td>
<td>77 – 79</td>
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<tr>
<td>A-</td>
<td>90 – 92</td>
<td>C</td>
<td>73 – 76</td>
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<tr>
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<td>87 – 89</td>
<td>C-</td>
<td>70 – 72</td>
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<tr>
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<td>83 – 86</td>
<td>D</td>
<td>60 – 69</td>
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<tr>
<td>B-</td>
<td>80 – 82</td>
<td>F</td>
<td>Below 60</td>
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