

SYLLABUS
ACCOUNTING 210
Introductory Financial Accounting

UW-STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS

| | |
|----------------------------|--|
| Instructor: | Ruixue Du |
| Office: | CPS 412 |
| Email: | Ruixue.Du@uwsp.edu |
| Office Hours: | T & R 11:00AM – 12:15PM or by Appointment |
| Class times and locations: | Sec 5 TR 12:30 PM – 1:45 PM in CCC101 |
| Course Web site: | D2L |
| Course Materials: | Required Text: Principles of Financial Accounting, Wild, Shaw and Chiappetta. McGraw-Hill Irwin, 22 th edition. Required software: GoVenture Accounting Student Pack http://goventure.net/prices-home.html |
| Textbook Online Resource | 22 nd Edition: http://highered.mheducation.com/sites/0077862279/information_center_view0/index.html 21 st Edition: http://highered.mcgraw-hill.com/sites/125900791x/information_center_view0/ |

Communication:

For most purposes, the best way to contact me between class sessions is to send me e-mail.
To ensure a reply

- include a **detailed subject line** in your e-mail. Your subject line should be up-to-date (not an old topic from a previous message)
- include your **course number** and **section number**, e.g. Acct 210 Section 5.
- include your **full name** and **student ID** in your email.

Here are two examples of email formats. The first one is inappropriate and the second one is appropriate.

Inappropriate Format:

Send    

To... rdu@uwsp.edu

Cc...

Subject: Homework

Tahoma 10 **B** *I* U                   

Subject Line:
X Missing homework chapter: chapter 1
X Missing course number: Acct 210
X Missing section number: Section 5

Hi,

I am wondering whether chapter 1 homework is due today.

Bob

Signature:
X Missing full name
X Missing student ID

Appropriate Format:

To  Du, Ruixue 

Cc

Acct 210 Section 3 Homework Chapter 1

Subject Line:
homework chapter: chapter 1
course number: Acct 210
section number: Section 5

Hi Professor Du,

I am wondering whether Chapter 1 Homework is due on Thursday 2/1.

Thank you,

Bob

Robert Gates
Student ID: 111111111

Signature:
full name
student ID

I check my e-mail on a regular basis and am usually able to respond to your messages within 24 hours during weekdays. However, if the appropriate email format is not followed, response may delay.

I want to know how you are doing as the course progresses, especially if any problems come up. Communication takes effort from both parties! Please feel free to stop by my office or set up an appointment with me to discuss any questions or concerns you may have.

SBE Mission:

The UWSP School of Business and Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, businesses, economy and people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Program Learning Objectives:

Students will be able to apply core concepts, models and methods from business, accounting and economics in identifying and solving problems.

Students will be able to recognize and analyze an ethical dilemma, applying an appropriate ethical framework.

Course Description:

Introduce principles, concepts, and procedures of financial accounting that are essential to the preparation, understanding, and interpretation of accounting information.

Grading:

| | |
|---------------|-------------------|
| Exam 1 | 100 Points |
| Exam 2 | 100 Points |
| Exam 3 | 100 Points |
| Quizzes | 110 Points |
| Assignments | 80 Points |
| Group project | 50 Points |
| Pro Events | 20 Points |
| Total | 560 Points |

Grading Scale:

| Letter Grade* | Percentage |
|---------------|------------|
| A | 93-100% |
| A- | 90-92.9% |
| B+ | 87-89.9% |
| B | 83-86.9% |
| B- | 80-82.9% |
| C+ | 77-79.9% |
| C | 73-76.9% |
| C- | 70-72.9% |
| D+ | 67-69.9% |
| D | 60-66.9% |
| F | 0-59.9% |

Extra Credit:

There will be extra credit opportunities throughout the semester, for example, from quizzes.

No free points will be given to round up the letter grade at the end of the semester. Every semester, there will be some students ending up at less than 1% away from the next letter grade. However, even 1% is worth 5.7 points. It won't be fair to give some students free points but not to the rest of the class. So please **do not email to ask for rounding up after the final exam**.

Exams:

There are three exams. Each exam accounts for 100 points. All exams are in **multiple choice** format.

- Exam 1 covers chapter 1, 2, 3, and 4. It is scheduled on **Thursday Oct. 11** during regular class time (75 minutes).
- Exam 2 covers chapter 5, 6, 8, and 9. It is scheduled on **Tuesday Nov. 13** during regular class time (75 minutes).
- Exam 3 is **comprehensive**, which covers all the chapters we have discussed by the end of the semester. It is scheduled on **Wednesday Dec. 19** from 10:15 AM – 12:15 PM (120 minutes) in the same classroom. Exam 3 is the **final exam**.

Should you not be able to take the exams on the scheduled dates, you **must notify me in advance**. No make-up exam will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from attending class or if you have

a documented emergency. If you have more than three final exams scheduled on Dec 19 and want to reschedule Acct 210 final, you should let me know at **two weeks before** the final exam date.

Quizzes:

Thirteen in class quizzes will be given throughout the semester, each accounting for 10 points. **Two lowest-score** quizzes will be **dropped** from your final grade.

- All quizzes will be offered online on D2L, except the basic math quiz (paper based).
- Each quiz has 10 multiple-choice questions, except the basic math quiz.
- You might see 11(12) questions in some quizzes. The last one (two) questions is (are) a bonus question. You get an extra point by answering it correctly. However, you won't lose any point if you miss it.
- The overall quiz grade is capped at 110 points.
- You will have 15 minutes to work on these questions.
- A zero will be automatically given if a quiz is not submitted within the time limit.
- Please bring a laptop or other electronic device with you on the scheduled quiz days.
- If you need a laptop, university laptops are available for checkout through the library.

Laptop Checkout Guideline : <http://www.uwsp.edu/library/Pages/laptopCheckout.aspx>

Should you not be able to take the quizzes on the scheduled dates, you **must notify me in advance**. No make-up quiz will be given unless you demonstrate in advance (and the instructor agrees) that a significant life-event prevents you from attending class or if you have a documented emergency.

Assignments:

- **Collection:**
 - I will **randomly** collect four assignments (20 points each), although you are responsible of completing all assignments.
 - Assignments are due on the due dates **before class ends (i.e. 1:45 PM on due dates)**. I will announce in class on each due date that whether I am collecting the assignment that day or not.
- **Submission:** Three ways you can submit your assignment:
 1. Bring **a laptop** to class on assignment due dates, so that you can submit the assignment to Dropbox in class.
 2. Bring **a USB flash drive** (with your assignment document saved on it) with you to class on assignment due dates. You can use the computer in classroom to submit your assignment.
 3. Submit the assignment on D2L Dropbox to the available assignment folder on your **personal computer at home before class starts**.

- a. If I announce in class I will collect that assignment, the most recent submission will be graded in the available assignment folder.
 - b. If I do not collect that assignment, you don't have to do anything before next assignment becomes due.
 - c. When the next assignment becomes due, you can substitute that uncollected one with your next assignment.
- **Format**
 - All assignments should be typed and submitted electronically on **D2L via Dropbox**. Scanned handwritten copies or hard copies will not be accepted for grading.
 - Only **Word or PDF** files will be accepted and graded. Submissions in all other formats will receive a **ZERO** grade.
 - Your assignment file should be **titled with chapter number, e.g. Chapter 1 or Chapter 2**.
 - Question numbers should be **highlighted** in the document. **Five Points** will be **deducted** for each assignment if question numbers are not highlighted.
 - A worksheet template is provided on D2L. If you use the provided Excel worksheet template, please make sure you copy all of your answers to a Word document or save a copy in PDF format.
 - **Grading**
 - Assignments are graded based on completion, rather than accuracy.

Group Project:

Refer to Group Project Guidelines on D2L for detail.

Late Work Policy:

Be sure to pay close attention to deadlines. There will be no make-up exams or quizzes, or late work accepted without a serious and compelling reason (such as significant life-event prevents you from completing the task on time or if you have a documented emergency) and instructor approval.

Accepted late work will be graded based on following structure

- 80% - less than 24-hour late
- 50% - after 24 hours

Attendance:

You are expected to attend every class and be professional and respectful to your instructor and classmates. For instance, be on time for class, do not leave the class while it is in progress for other than emergencies, turn off cell phones, only use laptops for class work. Attending only a portion of the lecture without prior permission from the instructor will lead to a **five-point reduction** in final grade on a 100-point scale.

Tutoring:

Tutoring in Math and Science (TIMS) in the Tutoring-Learning Center (TLC) offers free drop-in tutoring to support you in your introductory accounting classes. In addition, TIMS offers the option for individual accounting tutoring sessions. The tutors are UWSP students who have done well in their classes and who are here to share their successful study habits and content knowledge to help others succeed. Discussing concepts and processes together clarifies and solidifies knowledge, and the tutors are eager to study with you. If you have questions about the schedules or would like to make an appointment, please visit the TLC in ALB 018 (library basement), email (tlctutor@uwsp.edu), or call (715) 346-3568 for information.

Accounting Tutoring – Fall 2018

| What | Details | Schedule | Cost |
|-------------------------|----------------|--|---|
| Drop-In Tutoring Center | DUC 205 | https://www.uwsp.edu/tlc/Pages/dropInTutoring.aspx | Free |
| One-on-One Tutoring | By appointment | Visit ALB 018 (library basement) to make a request. https://www.uwsp.edu/tlc/Pages/CA-tutoring.aspx | \$9.00/session* <i>*Fee waived for students listed as low-income</i> |

Professional Pointer Events:

Several UWSP departments and programs, including the School of Business & Economics, sponsor **Professional Pointer 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 Friday **Oct. 19**; a second event must be before the end-of-semester cut-off (Friday **Dec. 14**). 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 each event will count for 10 points towards your final grade.

Typically, when you attend an event, you will sign in with your Point Card and thereby receive your Events credit. Occasionally, there are events requiring that you take along an Events Attendance form and obtain a signature at the event; events requiring an Events Attendance form will be clearly labeled and the form will be available online.

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.

About a week after the mid-semester and end of semester **cut off dates**, I will receive reports confirming your attendance. Then I will enter your pro events credit grade on D2L and send out an email notification to you. You **don't have to worry** about not seeing your pro events grade on D2L **before I send out any notification**.

Equal Access for Students with Disabilities*:

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. Phone: 346-3365 or Room 609 Albertson Hall.

Help Resources:

| Tutoring | Advising | Safety and General Support | Health |
|--|---|--|--|
| Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. 018 Albertson Hall, ext 3568 | Academic and Career Advising Center, 320 Albertson Hall, ext 3226 | Dean of Students Office, 212 Old Main, ext. 2611 | Counseling Center, Delzell Hall, ext. 3553. Health Care, Delzell Hall, ext. 4646 Web Link |

Build Rapport:

If you find that you have any trouble keeping up with the course, make sure you let your instructor know as early as possible. As you will find, building rapport and effective relationships are key to becoming an effective professional. Make sure that you are proactive in informing your instructor when difficulties arise during the semester so that we can help you find a solution.

Care Team:

The University of Wisconsin-Stevens Point is committed to the safety and success of all 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 your instructor, I may contact the Office of the Dean of Students if I sense you are in need of additional support which individually I may not be able to provide. You may also share a concern if you or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success or the safety of others, by reporting [here](#).

Technical Assistance:

If you need technical assistance at any time during the course or to report a problem with D2L you can:

- Visit with a [Student Technology Tutor](#)
- Seek assistance from the [HELP Desk](#)
 - IT Service Desk Phone: 715-346-4357 (HELP)
 - IT Service Desk Email: techhelp@uwsp.edu

Commit to Integrity:

As a student in this course (and at this university) you are expected to maintain high degrees of professionalism, commitment to active learning and participation in this class and integrity in your behavior in and out of the classroom. 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 the [University System Administrative Code, Chapter 14](#).

Students should work on the quizzes, and exams **individually**. Any form of collaboration during the quiz or exam is prohibited.

Class Schedule Acct 210 Spring 2018 *

| Date | Topic for Class | Quiz | Homework Due |
|-------------|-------------------------|-------------|--|
| 9/4 T | Syllabus | | None |
| 9/6 R | Ch 1 | Math | Reading |
| 9/11 T | Ch 1 | Syllabus | Reading |
| 9/13 R | Ch 2 | Chapter 1 | E* 1-7, 1-8, 1-9, 1-13, 1-15,16,17 |
| 9/18 T | Ch 2 | | Reading |
| 9/20 R | Ch 3 | Chapter 2 | E 2-4, 2-7, 2-9, 2-10, 2-16, 2-17,18 |
| 9/25 T | Ch 3 | | P*2-2A, P2-4A |
| 9/27 R | Ch 4 | Chapter 3 | E 3-2, 3-6, 3-8, P3-1A, P3-2A |
| 10/2 T | Ch 4 | | P3-5A |
| 10/4 R | Group Project | | Group Project Day No Class |
| 10/9 T | Review | Chapter 4 | E 4-9, 4-11, 4-12, 4-13, 4-15 |
| 10/11 R | Exam 1 | | |
| 10/16 T | Ch 5 | | Reading |
| 10/18 R | Ch 5 | | Reading |
| 10/23 T | Ch 6 | Chapter 5 | E 5-4, 5-5, 5-6, 5-7, 5-10 |
| 10/25 R | Ch 6 | | Reading |
| 10/30 T | Ch 8 | Chapter 6 | E 6-3, 6-4, 6-7, 6-8, P6-1A |
| 11/1 R | Ch 9 | Chapter 8 | E 8-2, 8-8, P8-5A |
| 11/6 T | Ch 9 | | Individual Record Due |
| 11/8 R | Review | Chapter 9 | E 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-11 |
| 11/13 T | Exam 2 | | |
| 11/15 R | Ch 10 | | Reading |
| 11/20 T | Group Project | | Group Project Day No Class |
| 11/22 R | Thanksgiving | | Thanksgiving Break |
| 11/27 T | Ch 10 | | Reading |
| 11/29 R | Ch 11 | Chapter 10 | E10-1,10-3,10-4,10-5,10-6,10-7,10-8, 17,18 |
| 12/4 T | Ch 11 | | Group Project Due |
| 12/6 R | Ch 14 | Chapter 11 | E 11-1, 11-4, 11-5, 11-6, 11-7, 11-13 |
| 12/11 T | Ch 14 | | Reading |
| 12/13 R | Review | Chapter 14 | E 14-1, 14-2, 14-4, 14-6, 14-7 |
| 12/19 W | Sec 5 Final Exam | | 10:15 AM – 12:15 PM in CCC 101 |

* This schedule is tentative and is subject to change as the semester progresses.

* E indicates Exercise at the end of each chapter. For example, E 1-7 is in your Textbook on page 36.

* P indicates Problem at the end of each chapter. For example, P 2-2A is in your Textbook on page 88.