

SYLLABUS
Introductory Financial Accounting
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS

Instructor:	Bo DeDeker, CPA
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Office Hours:	Monday and Wednesday 9:30 am to 3:00 pm or by request
Class times & Location:	Sect 1&2 M W 8:00 am – 9:15 am CCC 213
Course Web site:	D2L and others presented in class
Course Materials: Required Text:	<i>Principals of Financial Accounting</i> , 22 nd Edition, Wild, Shaw and Chiappetta. McGraw-Hill Irwin.
Textbook Online Resource:	22 nd Edition: “ http://higher.ed.mheducation.com ”

SBE Mission:

The UWSP School of Business & Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the 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

Course Description:

A study of accounting theory, record keeping, and the accounting cycle, with an emphasis on accounting for assets and related expenses reported on financial statements of a business organization. **(3 credits)**

Course Objectives:

- Analyze record and report business transactions.
- Prepare financial statements: Balance Sheet, Income Statement, and Statement of Cash Flows.
- Compute inventory cost using LIFO, FIFO and average cost methods.
- Interpret results of operations using financial accounting information.
- Calculate and identify methods of recognizing depreciation cost for fixed assets.

Skills:

This course should help demonstrate accounting skills that will be used in a variety of business settings. This ability will be developed through successful completion of this class.

Student Responsibilities:

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University codes of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

Attendance and Class Participation:

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

Cheating and Dishonesty

While I encourage group collaboration and learning I expect that when tests are being worked on class that no cheating will occur. Cheating in your class or using another student's work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see <http://www.uwsp.edu/dos/Documents/CommunityRights.pdf>. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Quizzes/Excel and Homework Assignments:

You will be given problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

Grading Policy:

Exam 1	75 points
Debit Credit Quiz	10 points
Exam 2	75 points
Exam 3	75 points
Final Exam	10 points
Homework/Participation	75 points
SBE Events	<u>30 points</u>
Total	350 points

Your overall final grade will be based on the total points earned. At the end of the class the points will be curved based on the classes performance.

Homework/Participation points will be earned by good attendance and contribution to class discussions and homework that may be requested as turned in.

Grading Scale

<u>Letter Grade</u>	<u>Percentage Score</u>
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	77 – 79
C	73 – 76
C-	70 – 72
D+	67 – 69
D	63 – 66
D-	60 – 62
F	Below 60

SBE Events Program:

The School of Business & Economics has an exciting series of speakers, discussions, workshops and field trips called **SBE Events**. It is important to take advantage of these learning opportunities outside the classroom. The events are designed to help you make the most out of your time as a student and to prepare for a successful career.

For this course, you must attend **two** official SBE Events. One event must be before the mid-semester cut-off of March 10th; a second event must be before the end-of-semester cut-off (Friday Dec. 9). If you go to extra events before March 10th, those credits will carry over into the second half of the semester. Attendance at each event will count for 75 points towards your final grade.

Visit the SBE Events web site (<http://business.uwsp.edu/events>) for announcements of upcoming SBE Events. You can also follow us on social media:

- Facebook: UWSP School of Business & Economics
- Twitter: @UWSPBusiness

When you attend an event, it is your responsibility to sign in with your Point Card. Attendance at SBE Events will be confirmed with automatic emails to you and updated on the SBE 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 multiple courses with SBE Events requirements, it is your responsibility to make sure you have attended enough events for each course. If you have not attended enough events to cover all of your courses, your attendance will be allocated to your courses in alpha-numeric order.

After Friday March 10th and the end of this semester's events, I will receive reports confirming your attendance. You do not need to do anything else.

2017 University of Wisconsin Stevens Point
Accounting 210 Section 1,2 Class Schedule

Date	Chapter and Problems
Sept 6,11	Chapter 1 – Accounting in Business Exercises: 1-7, 1-9, 1-10, 1-15, 1-16, 1-17 Problems: 1-7A, 1-9A
Sept 13,18	Chapter 2 – Analyzing and Recording Transactions Exercises: 2-1, 2-3, 2-4, 2-7, 2-8 Problems: 2-1A, 2-2A, 2-3A
Sept 20	Debit Credit Quiz
Sept 25,27, Oct 2	Chapter 3 – Adjusting Accounts and Preparing Financials Statements Exercises: 3-2, 3-6, 3-7, 3-11 Problems: 3-1A, 3-3A, 3-5A
Oct 4,9	Chapter 4 – Completing the Accounting Cycle Exercises: 4-2, 4-6, 4-9, 4-11 Problems: 4-1A, 4-2A
Oct 11	Review for Chapter 1 – 4 Exam
Oct 16	Exam Chapter 1-4
Oct 18,23,25	Chapter 5 – Accounting for Merchandising Operations Exercises: 5-1, 5-4, 5-5, 5-6, 5-10 Problems: 5-1A, 5-2A
Oct 30, Nov 1	Chapter 6 – Inventory and Costs of Sales Exercises: 6-1, 6-3, 6-4, 6-7 Problems: 6-1A, 6-3A
Nov 6	Chapter 7 – Accounting Information Systems
Nov 8,13	Chapter 8 – Cash and Internal Controls Exercises: 8-1, 8-8, 8-11 Problems: 8-2A, 8-5A
Nov 15,20	Chapter 9 – Accounting for Receivables Exercises: 9-3, 9-4, 9-5, 9-6, 9-8, 9-9 Problems: 9-2A, 9-3A
Nov 22	Review for Exam 2 Chapter 5,6,7,8,9

Nov 23-26	Thanksgiving Break
Nov 27	Exam #2 Chapter 5,6,7,8,9
Nov 29	Chapter 10 – Plant Assets, Natural Resources, and Intangibles Exercises: 10-1, 10-4, 10-5, 10-6, 10-18, 10-23 Problems: 10-2A, 10-8A
Dec 4	Chapter 11 - Current Liabilities and Payroll Accounting Exercises: 11-1, 11-5, 11-9, 11-3 Problems: 11-2A, 1-3A
Dec 6	Chapter 12 – Accounting for Partnership Exercise: 12-1, 12-3, 12-4, 12-7, 12-8 Problems: 12-1A, 12-4A
Dec 6	Chapter 13 – Accounting for Corporations Exercises: 13-1, 13-3, 13-6, 13-9, 13-10 Problems: 13-1A, 13-2A
Dec 11	Review for Test #3 Chap 10,11,12 13
Dec 13	Test #3 Chapter 10,11,12,13
Dec 18 12:30p – 2:30p	Final Exam