

Texas A&M University Commerce
College of Business
Department of Accounting,
Syllabus Spring 2015
Principles of Accounting I 221-01W
CRN 20186

Life rarely presents multiple choice or short answer questions. It presents challenges in which wisdom, intelligence and creativity is necessary. Creativity is needed to form a vision of where you want to go and to cope with change in the environment, analytical intelligence to ascertain whether your creative ideas are good ones, practical intelligence to implement your ideas and to persuade others of the value of these ideas, and wisdom in order to ensure that the ideas will help achieve some ethically based common good (Sternberg, 2010). There is more to learning than memorizing facts.

All e-mail from the instructor will be sent though your myleo e-mail account. If you do not have a computer the business computer laboratory is located in BA345 and a computer laboratory is available in the library.

Time and Location: Web based class
Instructor: Virginia Fullwood
Office: BA 121
Phone: (903) 886-5654
Fax: (903) 468-8148
E-Mail: virginia.fullwood@tamuc.edu
Office Hours: Virtual Office
Campus BA 121 Tuesday & Thursday 11:00 AM – 12PM, 2:00PM – 4PM
Office Hours are by appointment

If you need to meet with the instructor, you may do so by making an appointment. The best way to get in touch with me is by e-mail. I check my e-mail in the morning and then again in the afternoon Monday though Thursday. I do not check e-mail on the weekend. When sending an e-mail, please designate the class that you are enrolled and the section number in the subject line.

REQUIRED COURSE TEXT:

Hard Copy: Accounting – Tools for Business Decision Making, 5th ed., by Kimmel, Weygandt and Kieso (includes Wiley Plus), ISBN 978-1-118-56630-5.

Optional Formats of Text and Access code available:

LooseLeaf: Accounting – Tools for Business Decision Making, 5th ed., by Kimmel, Weygandt and Kieso (includes Wiley Plus), ISBN 9781118566701.

Access Package: Accounting – Tools for Business Decision Making, 5th ed., by Kimmel, Weygandt and Kieso (includes Wiley Plus), ISBN 9781118638613.

Students may choose the format of their choice. The LooseLeaf option cannot be resold. The Access Package includes an e-copy of the text.

Online access to the customized WileyPlus for eCollege is required for this class.

NOTE: Students who have previously purchased the text and online access for Principles I may use the text and access in Principles II as long as both courses are completed within a year, and as long as the 5th edition of the text remains in adoption.

Purchase information from A&M-Commerce bookstore:

<http://www.amcbookstore.com/CourseMaterials.aspx>

New version only- includes e-text and loose-leaf copy of text for both Acct 221 & 222 and one year online access to Customized WILEYPLUS, customized for and accessible only through your eCollege login. (NOTE: DO NOT purchase the used version. The used version does not include access to My WILEYPLUS. My WILEYPLUS is required for the class.

Students are required to have all class materials on the first day of class and submit homework on the due date. You will be required to work the required assignment in WileyPlus and work the homework that is assigned that is required to be submitted though e-college dropbox. The assignments that are required to be submitted in the course e-college dropbox must be worked on an excel spreadsheet. Hand written or late homework will not be accepted.

Links to Wiley Plus: Will be provided through the e-college site.

Course Description: An introduction to financial accounting concepts and financial reporting, with the focus being on how decision makers analyze, interpret, and use accounting information. Emphasis is given to how accounting measures, records, and reports economic activities for corporations and on the relationship between accrual and cash flow measures in interpreting accounting information.

It is extremely important that you go through the Student Orientation Tutorial for WILEYPLUS and e-college . This will save you many hours and frustration later in the course.

Expected Outcomes

1. Apply the fundamental concepts and assumptions that underlie financial accounting principles.
2. Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
3. Identify, record, and report transactions in accordance with Generally Accepted Accounting Principles.

Course requirements, grading policies, assignments, testing policies and procedures, and general course information are on the following pages.

It is critically important that you read and understand the contents of this syllabus since it also serves as a written statement of the structure and rules of the class you must follow.

I also reserve the right to revise the syllabus anytime during the semester.

An expansion of the course objective is detailed below. The underlying course objective is to provide an integrative framework for you to:

- Develop future managers understanding of accounting concepts and procedures regarding financial analysis
- Describe the purpose of financial accounting and the process creating GAAP
- Record assets, debts, owner's equity, revenues, expenses, gains, and losses
- Describe ethical and legal duties of accountants, auditors, and managers.
- Determine the financial validity of future business activities
- Plan for acquisition of capital
- Measure performance, and improve internal business processes

Student Responsibilities

1. Purchase required materials for the class which includes access to WILEYPLUS
2. Read assigned material on schedule
3. Complete all homework problems on time
4. Prepare diligently for Class Live Sections, quizzes, and all examinations
5. Take quizzes and examinations as scheduled
6. Do not get behind in your work in this class. It is difficult to catch up.
7. Follow the procedures set forth in this syllabus and as specified by the university.

E-College

Please watch the following information on accessing e-college :

https://www.youtube.com/v/9Bg2gc3OULM?version=3&hl=en_US&rel=0

Once you have accessed e-college please view the technical requirements for taking an e-college course.

Support services

SUPPORT SERVICES: **eCollege Technical Concerns:** Please contact the eCollege HelpDesk, available 24 hours a day, seven days a week. by sending an email directly to helpdesk@online.tamuc.org. You may also reach the HelpDesk by calling (toll-free) 1-866-656-5511.

Course Concerns: If you have questions pertaining to the content of this course (e.g., questions about course due dates, etc.), please post questions to the "Virtual Office". If however, you have questions related to your understanding of course requirements or performance specifications it is strongly recommended you contact your instructor via email or during office hours.

Student Code of Conduct: The A&M-Commerce Student [Guidebook](#) (page 55) details student rights and explains grievance procedures. The guidebook includes the Student Code of Conduct.

Basic Grade Structure

	Points
Examinations (2 Examinations, 150 points each)	300
Quizzes on WileyPlus (10 Quizzes 10 points each)	100
Homework using Excel and submitted to dropbox (10 Problems submitted to e-college dropbox, 20 points each)	200
Comprehensive Final Examination	300
ClassLive	100
Total Points	1000

University's Commitment

The University is committed to a safe, accepting environment for all students regardless of sexual orientation, gender identification, or gender expression.

A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Grades can be determined using the chart below. Your grades will be recorded in the e-college gradebook.

1000-900	A
899- 800	B
799-700	C
699-600	D
Below 599	F

Study Requirements

The course requires extensive reading, studying, and time spent on the computer working homework problems using WILEYPLUS and problems prepared on an Excel spreadsheet. A **ClassLive Session will be scheduled from 7:30-8:50 PM Tuesday and Thursday**. I will hold the first session January 22, 2015. If you cannot attend a ClassLive session, you are required to go on line and watch the session. During each ClassLive session I will discuss a chapter and/or the homework problems. It is imperative that a student not get behind in the class assignments. If a student does fall behind in the required work it is difficult to catch-up. I expect performance and learning. **I do not curve. You will receive the grade you earn. Any student caught cheating will receive an “F” in the class, and will be dropped from the class.**

- The course material is very difficult to “catch-up” if you get behind;
- Consider this a job and your responsibility is to complete your assignments on time;
- If the student finds that he/she needs to drop the class it is the student’s responsibility to drop the class. If you are dropping all classes you will withdraw from the University. Call the registrar for more information on withdrawals. If you are failing the class and drop, you will receive a “DF”. The state has mandated that you will only be allowed 6 drops during your college career.
- I suggest you do not use a dial up connection when working on the internet. Make sure you save often.

You will need to allow popups. Make sure you set your computer so popups are allowed. Homework will not be accepted late. The instructor will not remind you of when assignments are due. Due dates for assignments are outlined on the calendar in WILEYPLUS, on the syllabus, and in e-college. It is your responsibility to complete all homework by the due date.

Examinations

The examinations will include questions based on understanding concepts and solving problems. You need to have a good understanding of the material. The comprehensive examination is timed so you will not have time to look up answers in the text so make sure you know the material well. Your examinations will be multiple choice and problems. You will need to show all your work. The problems will need to be worked on an Excel spreadsheet.

Quizzes

Eleven chapter quizzes have been assigned throughout the semester. Students may choose to drop one quiz with the lowest score.

WILEYPLUS Homework

Once you have purchased your text, and the WILEYPLUS access card you will need to register for WILEYPLUS Plus. When you purchase WILEYPLUS you are buying the right to use a software package, make sure the packet is sealed. The access code can only be used one time. (YOU CAN NOT USE A CODE THAT ANOTHER STUDENT HAS USED)

In your WILEYPLUS packet you will have an access code which you will use to register or if you purchase the access code on line it will be supplied to you at that time.

The instructor has set up practice homework problems that are to be worked for each chapter on WILEYPLUS, and additional problems will need to be worked on an Excel spreadsheet and submitted to the corresponding dropbox in e-college. It is your responsibility to check WILEYPLUS and the syllabus for the assignments and submit them before the due date. I have set dates when you can access the homework and complete them for grading. You will find assigned problems on your calendar on WILEYPLUS, and on your syllabus. These problems are due the day indicated on WILEYPLUS, and the syllabus. No work will be accepted after the due date. On WILEYPLUS you may work the problems three times up until the due date. The last grade you earn will be submitted and recorded in the gradebook.

There are no solution manuals available for the textbook. After you have completed your homework problem on WILEYPLUS, you will receive feedback. It will show what is correct or incorrect. If the answer is incorrect you will see a red mark in the cell that has the incorrect answer. There are resources available to you on the right hand side of the page. If you are having difficulty with a problem click on the textbook and it will show the page in the text that explains the correct process for solving the problem. Also if you see a movie camera by the assigned problem, you can click on the camera and it will show a video demonstrating how to work the problem.

Student Responsibilities

I will hold you responsible for:

- All material in the textbook (unless I tell you to omit the material)
- All information presented in the lecture sections each week (whether explicitly in the textbook or not)
- Any modifications, extension, or elimination of certain concepts in the textbook
- The information and knowledge you acquire from completing your homework problems

The most effective way to learn the accounting concepts that are basic to a good foundation in accounting is **practice**. A good resource can be found on the following website www.principlesofaccounting.com.

This is a complete on line accounting text that can supplement your textbook. This is a free ebook.

I expect you to adhere to all rules and standards set forth in this syllabus. I expect you to adhere to the academic honesty standards promulgated by Texas A&M University-Commerce. There are no acceptable reasons for violating any of the stated rules and conduct standards published by the university or contained in this syllabus.

ADA Policy: Students requesting accommodations for disabilities must go through the Academic Support Committee. For more information, please contact the Director of Disability Resources & Services at 903-886-5835.

Office of Student Disability Resources and Services

Texas A&M University – Commerce

Gee Library, Room 132

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

StudentDisabilityServices@tamu-commerce.edu

Discipline Policy “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guidebook, Policies and Procedures, Conduct).

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

The College of Business at Texas A&M University-Commerce will strive to be recognized as a community with legal, ethical and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal.

Actionable Conduct: There are five different types of actions that will bring sanction. They are:

- **Illegal activity:** Violation of any local, state or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition falsifying of records to enter or complete a program will also be considered dishonest conduct.

- **Cheating:** The unauthorized use of another’s work and reporting it as your own.
- **Plagiarism:** Using someone else’s ideas and not giving proper credit.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

Dropping the Class and Grade Appeals

It is the student’s responsibility to drop the class. I will not drop you from the course. Grade of X will be awarded only under the following circumstances (student guidebook). Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, **upon approval of the teacher**, receive a mark of “X” in all courses that they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the student is not able to correct this with the instructor, then a grade appeal can be submitted. The Appeal form can be obtained from the Accounting secretary, Karen Letzring@tamuc.edu

Assignments:

If you have difficulty with one of the homework problems, I suggest that you go back and reread that portion of the chapter.

The assignment schedule should be followed diligently. Assignments will not be accepted late.

Week	Day	Assignments
1	January 20 Tuesday	Read chapter 1. Complete the pre-test for chapter one. Work though the Comprehensive Problem, self test questions, and Do It Review. Register for WileyPlus. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind.. It is difficult to catch up so stay up to date with assignments. .
1	22 Thursday	Work the assigned practice problems that following Wiley Plus: BE 1-6, BE1-8, BE1-9, E1-10, E1-15. Prepare E1-9 on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as we will be discussing the problems. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox Complete the Quiz on Wiley Plus for Chapter 1 no later than January 25 at 11:59PM. The Quiz will open at 10:00PM Thursday January 22.
2	27 Tuesday	Read chapter 2 Complete the pre-test for chapter two. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join

		the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments..
2	29 Thursday	Work the assigned practice problems that follow I Wiley Plus: BE 2-2, E2-5, E2-8. Prepare P2-3A on a MSEXcel spreadsheet and submit to the assigned. dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as the problems will be discussed. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 2 no later than February 1 at 11:59PM. The Quiz will open at 10:00PM Thursday January 29.
3	February 3 Tuesday	Read chapter 3 Complete the pre-test for chapter three. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments.
4	5 Thursday	Work the assigned practice problems that follow in Wiley Plus: BE 3-3, BE3-4, BE3-5, BE3-6, BE3-11, BE3-12, E3-6, E3-12. Prepare P3-4A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as they will be discussed during classlive. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 3 no later than January 25 at 11:59PM. The Quiz will open at 10:00PM Thursday February 5.
4	10 Tuesday	Read chapter 4 Complete the pre-test for chapter four. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind.. It is difficult to catch up so stay up to date with assignments.
5	12 Thursday	Work the assigned practice problems that follow: BE 4-1, BE4-3, BE4-8, BE4-10, E4-6, E4-13. Prepare P4-7A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session Only the problem assigned to be completed in MSEXcel will be posted in the e-college

		dropbox. Complete the Quiz on Wiley Plus for Chapter 4 no later than February 15 at 11:59PM. The Quiz will open at 10:00PM Thursday February 12. .
5	17 Tuesday	Review for Examination 1 over Chapters 1-4. The examination will consist of Multiple Choice and Problem questions. The Examination will have a time limit. Make sure you have prepared as you will not have time to look up answers in the text. The Examination is not open book. Integrity is part of your responsibility as a student which means that you will abide by the no open book on the examination. The Examination will be open Wednesday February 18 to Sunday February 23. The Examination will close at 11:59PM (CDT). Make sure you give yourself enough time to complete the examination. I would suggest at least two hours.
6	19 Thursday	Review of the examination questions. Read chapter 5. Complete the pre-test for chapter five. Work through the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments.
6	24 Tuesday	Work the assigned problems that follow: BE 5-3, BE 5-5, E5-2, E5-4, E5-9, E5-11. Prepare P5-6A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as they will be discussed during the classlive session Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 5 no later than March 1 at 11:59PM. The Quiz will open at 10:00PM Tuesday February 24.
7	26 Thursday	Read chapter 6. Complete the pre-test for chapter six Work through the Decision Toolkit, Comprehensive Problem, self test questions, and DoIt Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind.. It is difficult to catch up so stay up to date with assignments.
7	3 Tuesday	Work the assigned problems that follow: BE 6-1, BE6-4, BE6-7, E6-1, E6-4, E6-8, Prepare P6-8B on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 6 no later than March 8 at 11:59PM. The Quiz will open at 10:00PM Tuesday March 3.

8	5 Thursday	Read chapters 7 and 8. Complete the pre-test for chapters seven and eight. Work through the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments.
8	10 Tuesday	Work the assigned problems that follow: BE 7-5, BE7-7, BE7-13, E7-6, E7-7. . We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox..
9	12 Thursday	Work the assigned problems that follow: BE 8-3, BE8-6, BE8-7, E8-9, E8-4. Prepare P8-2A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox Complete the Quiz over chapters 7 & 8 on Wiley Plus no later than March 15 at 11:59PM. The Quiz will open at 10:00PM Thursday March 12.
	March 15-22	Spring Break No Classes
9	24 Tuesday	Read chapter 9. Complete the pre-test for chapters nine. Work through the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind.. It is difficult to catch up so stay up to date with assignments
10	26 Thursday	Work the assigned problems that follow: BE 9-8, BE9-11, E9-3, E9-5, E9-6, E9-13, Prepare P9-2A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session This is part of your participation grade. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox Complete the Quiz on Wiley Plus for Chapter 9 no later than March 29 at 11:59PM. The Quiz will open at 10:00PM Thursday March 26.
10	31 Tuesday	Review for Examination 2. Chapters 5-9. Examination 2 will open Wednesday April 1 at 11:59 (CDT) and Close Sunday April 5 at 11:59

		(CDT).
11	April 2 Thursday	No Class.
11	7 Tuesday	Read chapter 10. Complete the pre-test for chapter ten. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments
12	9 Thursday	Work the assigned problems that follow: BE 10-5, BE10-6, BE10-8, BE10-11, E10-1, E10-6, Prepare P10-9A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as we will be discussing the problems during the classlive session Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 10 no later than April 12 at 11:59PM. The Quiz will open at 10:00PM Thursday April 9.
12	14 Tuesday	Read chapter 11. Complete the pre-test for chapters eleven. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and Do It Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind. It is difficult to catch up so stay up to date with assignments
13	16 Thursday	Work the assigned problems that follow: BE 11-2, BE11-4, BE11-6, E11-1, E11-5. Prepare P11-5A on a MSEXcel spreadsheet and submit to the assigned dropbox in e-college. We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session as they will be discussed during the classlive session. Only the problem assigned to be completed in MSEXcel will be posted in the e-college dropbox. Complete the Quiz on Wiley Plus for Chapter 11 no later than April 19 at 11:59PM. The Quiz will open at 10:00PM Thursday April 16.
13	21 Tuesday	Read the chapter 12. Complete the pre-test for chapters twelve. Work though the Decision Toolkit, Comprehensive Problem, self test questions, and DoIt Review. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session make sure you listen to the recorded session during the week the chapter is assigned. It is imperative that you keep up and do not get behind.. It is difficult to catch up so stay up to date with assignments
14	23 Thursday	Work the assigned problems that follow: E 12-1, E12-5, E12-8, P12-3A, We will be discussing the assigned problems during the classlive session. Join the ClassLive Session 7:30-8:50PM. If you are unable to join the session

		make sure you listen to the recorded session during the week the chapter is assigned. You are expected to work the problems in WileyPlus prior to the ClassLive session. Only the problems assigned to be completed in MSWord will be posted in the e-college corresponding dropbox. Complete the Quiz on Wiley Plus for Chapter 12 no later than April 26 at 11:59PM. The Quiz will open at 10:00PM Thursday April 23.
15	28 Tuesday	Catch-up and review for final ClassLive 7:30-8:50PM CST
15	30 Thursday	ClassLive for questions 7:30-8:50PM
	May 5	. Final Examination opens at 11:59PM CST
	7	Comprehensive Examination due no later than 11:59PM CST Chapters 1-12

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR. IT IS NOT ANTICIPATED THAT THERE WILL BE ANY SUBSTANTITIVE CHANGES

Grading Rubric by Assignment

Grading Rubric (By Assignment Type)	Fails to Meet Standards	Meets Minimum Standards	Exceeds Standards
Exercises/ Problems	Answer is incorrect in both calculation and presentation	Final answer is incorrect but elements of presentation or calculations are correct.	Answer is correct, with few, if any, mistakes in calculation and presentation
Short Answer/Essay	Analysis is incorrect	Analysis is somewhat correct, but missing major theme or element	Analysis is correct based on standard analysis practice
Multiple Choice	The student did not select the best response	N/A	The student did select the best response
Fill-in-the-Blank	The student did not fill in the correct word(s)	N/A	The student did fill in the correct word(s)
Participation	No advance preparation; no online class interaction; frequently late or absent	Some advance preparation; some online class interaction; sometimes late or absent	Consistently prepared for class; actively contributes to class discussion; on time; few, if any, absences

**Quizzes and Exams
Rubric**

All quizzes and exams will be graded according to the following rubric.

	Fails to Meet Standards	Meets Minimum Standards	Exceeds Standards
Adequately Prepared			
Support method of achieving solution			
Demonstrate understanding of concepts			
Effective analysis			

Course Rubric

Criteria (Course Objectives)	1 Fails to Meet Standards	Meets Minimum Standards	Exceeds Standards)
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to complex facts
Use managerial accounting methods to help managers make decisions	Student fails to identify decision or need to plan	Student recognizes decision and method	Student applies methods to complex facts
Use managerial accounting methods to help managers control and monitor operations	Student fails to recognize methods to monitor and control	Student recognizes methods to monitor and control	Student applies methods to complex facts