

Course Syllabus

ACC 1110 Principles of Accounting I Online
Mrs. Mary Jane Dugan

Mansfield University
Summer 2009 Session I

[Return to MJ's homepage](#)

THIS CLASS MEETS Online

This is an online course which is supported by Blackboard learning platform. The class is offered Summer Session I, May 18 through June 25, 2009.

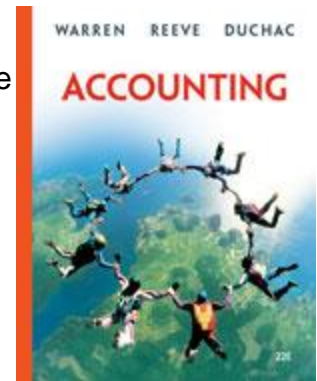
This course offers a great deal of flexibility for students who can meet rigid deadlines. Summer courses have unusual time constraints, students should plan to have their textbook and Cengage purchased in advance of the first day of class.

There is a step-by-step orientation developed to help introduce you to the Blackboard features this course uses. Directions for accessing the orientation tasks are located on the announcements page of your Accounting Blackboard site.

Instructor contact information:

Email: mdugan@mansfield.edu

Telephone: 607 – 737 – 0718 During the summer my home is my office. Please call between 9 a.m. and 8 p.m. except during online exams. During exams, I am on-the-job, call me as needed. Online course students correspond with the instructor mainly through email for items of a personal nature and the discussion board on Blackboard for questions regarding the course. Occasionally timeliness, such as a quiz which needs to be reset, requires the instructor to be contacted by telephone. If it is quiz time you are not intruding by calling me at home.



Learning Objectives of Principles of Accounting I

- **Explain** basic accounting concepts including accrual accounting
- **Understand** the accounting equation and its relationship to the rules of debit and credits
- **Record** basic transactions in general journal form and follow that information through to the Balance Sheet and Income Statement
- **Understand** the Balance Sheet and Income Statement for a sole proprietorship
- **Understand** Accounting as "the language of business."
- **Appreciate** the uses of and limitations of accounting information.
- **Examine** common causes for compromised ethical / fraudulent accounting decisions

Student Enrollment into Principles of Accounting I -- All registered students at MU will receive Blackboard course accounts. If you have used Bb in previous terms, and try to use "Favorites" to access, you will may not be directed to the "summer server." Use the link found on MU's homepage, Web log-ins on the tool bar that runs across the top of the page, and select –

Blackboard Academic System. Accessing from MU's page will avail users with login information, the 24/7 support #, and the status of the server.

Students will have access to blackboard course site close to the first day of classes, according to Information Technology.

There is a dedicated day and time you should be available for the weekly quizzes associated with the course. The day and time is Sunday at 4 pm or Monday at 8 pm [the first week the day and time is Monday at 4 pm or Tuesday at 8 pm]. The quizzes are usually 20 or 25 minutes long. While students may be unavailable occasionally and may make special arrangements in those circumstances, generally students should plan to be available at one time listed earlier on a regular basis.

TEXTBOOK: **Accounting**, Warren, Reeve & Fess 22nd Edition, Southwestern. The book, if purchased new, should include the Access Code for CengageNOW [CNOW],

Accounting: Chapter 1-13

ISBN-10: 032464020X | ISBN-13: 9780324640205

Softbound split of Accounting 22e that contains Chapters 1-13.

Accounting: All chapters

ISBN-10: 0324636261

Looseleaf Version all chapters with CNOW.

double-check any new product to be sure CNOW is bundled with the text. It is more cost effective to it acquire as part of a bundle.

Students could alternatively purchase the hard cover copy used, and purchase CNOW separately:

Hardcopy:

ISBN-10: 0324401841 | ISBN-13: 9780324401844

The ISBN for the stand-alone access code is 0324641842. The Access Code must be mailed, so don't delay!

One more alternative to consider: Purchase only CNOW: it contains the textbook online. The page numbers and homework questions are identical to any book.

Link to publisher's Interactive Study Center for students:

[Interactive Study Center](#)

Chapter	Advanced Reading Topic
1	Introduction to Accounting and Business
2	Analyzing Transactions
3	The Matching Concept and the Adjusting Process

4	Completing the Accounting Cycle
5	Accounting Systems
6	Accounting for Merchandising Businesses
7	Inventories
8	Sarbanes-Oxley, Internal Control, and Cash
9	Receivables
	Enron: The Smartest Guys in the Room

Homework schedule: click on the link below to for schedule of assignments and due dates.

[Summer 2008 Assignment Schedule](#)

Unsure if you will be comfortable with this course? Here are complete answers to what students liked and would like to see improved for this online course from the last two times the course was offered online. There is also advice to help new students to be successful.

[Statements from Summer 2004 online class](#)

[Statements from Fall 2004 online class](#)

A note at the start:

The detailed reading of the course requirements may seem tedious and unimportant. However, what happens when you do not carefully follow directions to reach your destination when you a driving in an unfamiliar city? My most recent experience is it took me at least half an hour longer than it should have taken to reach my destination. Reading the course requirements, and the assignment schedule, and keeping them handy throughout the course will assure no unexpected surprises for anyone. The instructor is bound by these requirements also, not just the students!

Course Requirements

Grading: Successful completion of the course includes:

Quizzes: Quizzes are 50% of the weight of the course. There are 7 quizzes: one at the end of each week, combined chapters 1 & 2; chapter 3, chapter 4; chapters 5 & 6, chapters 7 & 8, and chapters 9, plus the successful completion of all orientation tasks will count as one quiz grade. There is a quiz each week for six weeks, plus the orientation tasks, due May 25th at midnight. This allows students to complete the orientation before the first quiz. All the due dates are included in the assignment schedule.

Students access chapter quizzes through the Quizzes content area of Bb.

The quizzes are to test basic knowledge, definitions, and the rules of accounting. The questions are all multiple-choice in style, and based on the material in the textbook. The quizzes are timed and are open-book. Quizzes are scheduled for 8 pm on each Sunday [Monday is an alternate date] during the Summer Session II online using Blackboard. The first week' quiz is scheduled for Monday [Tuesday is an alternate date]. The last quiz is on Friday, August 1st, the last day of classes. Students may take the quiz from the computer of their choice. The quiz can be accessed for 10 minutes: from 8:00 pm until 8:10 pm. After 8:10 pm, the time to access the quiz

has lapsed, and the link to access the quiz is no longer visible. Once you have accessed the quiz, it will remain open until you complete it. Read the document, *Taking Online Quizzes Successfully*, included in Course Information content area on Blackboard. It includes important information to help you access the quiz and to limit the risk of your computer locking up during a quiz. The quizzes are strictly an individual effort. Do not compromise yourself or colleagues by taking or giving information to others. It is not acceptable.

You must prepare/study in advance to do well; the completion of the homework helps significantly. You will not have time to look up much material in your textbook/notes due to the time limitations set. The idea of the quiz is to encourage you to learn the basics well enough to know to respond to multiple choice-type questions quickly: not to practice looking up information in the book. **If you become disconnected with the internet during the quiz, call my telephone number immediately so I can reset the quiz for you.** My phone number is included in Staff Information content area. (This is not a good time to email me, I'm not always checking my email while a quiz is in progress). Plus, I need to speak with you to be sure the quiz is re-accessed. The quiz times and dates are included in the Assignment Schedule Summer 2009 link, above.

Orientation tasks: These are a group of assignments posted on the Blackboard website. The purpose of the orientation is to ease you into your experience on Blackboard, and for you to get acquainted with your classmates. When you successfully login to Blackboard and click on the link for ACC 1110 Principles of Accounting I Summer 2009, it will automatically open to the Announcements page on Blackboard. On the Announcements page there are instructions to help you find the orientation tasks. Be sure to watch for the due date of the orientation tasks [there are a total of 4 tasks, including an orientation quiz]. The due date is soon after the beginning of the semester. *Do not wait until the last minute to complete the orientation*; it often seems the computer/site goes down only at critical moments!

Practice Quizzes [P/Q]: These are prepared from the same test bank as the quizzes. It is a good way to review your knowledge of the chapter' material.

Homework: Homework is 50% of the weight of the course. The homework is completed through the CNOW publisher website. The **CNOW Access Code** gives you information to access the website where you will input responses to homework exercises. There are important steps you need to follow to access the publisher's website. In order for your instructor to view your work, **you must key in the Course Key** for this course.

Your Course Key is: .

You can successfully access the **CNOW** website, but still not be properly enrolled in the course [and therefore not visible to the instructor] unless the Course Key is keyed in. The instructor will post updates on the announcements to let students know who is enrolled in Cengage.

Each exercise is graded separately by **CNOW** software. An average score will be determined for each chapter's homework. *It is feasible for you to achieve a 100% score for 50% of your total course grade!* This is because you know right away, before your final submission, whether each problem is done correctly. The average score will be the grade assigned for homework for each chapter. Be sure to contact the instructor if you are having difficulties with submitting answers. She will check your work, and inform you of any problems. Complete solutions are visible after the due date for the homework has lapsed. All solutions will be visible in Course Documents content area of Bb.

The CNOW homework assignments are the exercises at the end of each chapter in the textbook. Homework submitted in any manner other than the CNOW site will NOT be graded. All homework

is due by MIDNIGHT on the date listed in the assignment schedule. Students having difficulty accessing the CNOW website should communicate this to the 800 number provided in the packet to resolve the issue immediately. **Students are responsible for accessing the CNOW website. I cannot access the site for you. Student Helpline for CengageNOW: 1-800-423-0563 option # 2.** Students having difficulty accessing the website should also communicate this to the instructor. It is important that the instructor is aware students are having difficulty with access. The class moves very quickly, *students have received a zero for homework assignments* because they did not move quickly to get signed up for CNOW.

Students are encouraged to monitor their grades in this course frequently. Blackboard is used to keep track of your grades and your average in the course. You can check your grades by clicking on communication tools on the left-hand panel of blackboard and selecting the link, 'My Grades.'

Extra-credit assignments will not be made or accepted.

Students must use their Mansfield email account to communicate with the instructor.

Make-up Examinations - Make-ups are provided in a timely manner to students presenting evidence of a valid reason for absence on the day of the examination. Students must notify me in advance if they cannot make an examination. A message on my answering machine is sufficient to constitute notification.

It is the student's responsibility to make arrangements for make-up quiz. The student should normally plan to take the make-up within one week of the original quiz day.

You should take your quizzes on a reliable, freshly restarted computer with only one window open. This will minimize the possibility of computer crashes or freeze-ups during the quiz. Quiz problems will be handled in the following ways:

- Your quiz is unsuccessful because of a computer problem or human error: You can take the make-up quiz.
- You exceed the time limit on a quiz: One minute of overtime is not penalized because the clock on the Blackboard server starts before the quiz loads on your computer. One point will be deducted from your score for each additional overtime minute.
- Two or more of your quizzes are unsuccessful: You can take one make-up quiz to replace the first quiz score. Any other quizzes must have a valid excuse to be made up in a timely manner.

Weight:

Quizzes (6 including Orientation tasks)	50%
Homework:	
CNOW	50%
Total	100%

Grade	Letter Grade
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95	A
85	B
75	C
65	D
Below 60	F

Grades + and - are also assigned to homework. If your grade includes a letter grade and a "+", add 3 points to the letter grade. For example, "B+" is recorded in my grade book as an 88. If you receive a letter grade and a "-", subtract 3 from the letter grade. For example, "B-" is recorded in my grade book as an 82. For the final course grade, your course average is converted to a letter grade to fit Mansfield University's grading system. Professional judgment comes into play in assigning final letter grades for the course. *Grades can be positively influenced by demonstrating a strong work ethos, cooperative behavior, and positive class [discussion board] participation. All grades recorded are available right on Blackboard.* Incomplete work by a student may appear as a dash on Blackboard Gradebook. The instructor will convert the dash to a zero if make up work is not completed. MOVING FROM A DASH TO A ZERO WILL CHANGE YOUR AVERAGE - AND NOT FOR THE BETTER. [A DASH IS NOT INTERPRETED BY BLACKBOARD AS A ZERO].

Blackboard:

Content areas are organized generally as follows:

- **Announcements** is where the instructor posts important information for the administration of the course. Access announcements often. Also check to be sure you have read all new announcements, there may be more than one
- **Course Information** content area includes syllabus, assignments and due dates, information to help students work to the best of their ability, and excellent resources to help you with your introduction to technology. It includes a statement of the instructor's expectations of student's role and instructor's role in the course.
- **Course documents** includes PowerPoint presentations often used in class and solutions to textbook assignments. The instructor has spent a great deal of time preparing the presentations to be helpful and useful to students. Consider printing the PowerPoints out. There are tips for printing PowerPoints included in course information on your Bb site. Handouts and other helpful resources are available on the site, as well. Be sure to keep some \$\$\$ in your account to print off important documents. Some chapters include additional learning aids, such as handouts with forms and solutions to accounting problems.
- **Communication** includes a Roster which is a list of all students enrolled in the class, and "send email", a function that allows students to email.
- **Tools** My Grades, a valuable tool to monitor your progress in the course on a real-time basis. The instructor uses the average computed by blackboard as the basis for the student's letter grade in the course. It also includes Address Book, the link to create your homepage, which is a part of the orientation tasks, and Podcast.
- **Orientation Tasks & PQ [Practice quizzes]** This is where you will find detailed descriptions of the orientation tasks needed to be completed at the beginning of the semester. Once the due date for the orientation tasks is past, the link will be used solely for practice quizzes. Practice quizzes include samples of the types of questions

you will find on the quiz. It is an excellent way to review for the after-chapter quizzes. Be sure to keep some \$\$\$ in your account [if you work on campus] to print off important documents.

- **Quizzes** include your orientation tasks instructions and [you guessed it] the quizzes. Orientation Tasks are visible before the due date; quiz links are visible only on the day and time of the quiz.
- **Staff information** includes contact information for your instructor and times she is in her office at Mansfield or available to contact at home.

PowerPoints: The class lessons are organized on the PowerPoint presentations included in Blackboard web site for the course, in the course documents content area. An excellent way to review the chapter material is to actually go through the PowerPoint show. By launching PowerPoint and going through the slides, you can go through calculations step-by-step. A click of the mouse will reveal solutions to questions on the PowerPoint slide.

Online: All students are responsible for providing their own equipment, software, and internet access. Your instructor will be happy to assist you with the course, however, access to working computer equipment and software support are student responsibilities.

Academic Dishonesty: Academic dishonesty, including copying of another's work or permitting the copying of another's work is strictly forbidden. Any incidence of academic dishonesty will be prosecuted to the fullest extent under Mansfield's existing policies and procedures. A definition of academic dishonesty is included in the student handbook, the Mountie Manual. You may work together on homework assignments that are to be handed in. However, each submission must be typed by the individual whose name is on the assignment. In other words, copying a homework and handing the copy, or a slightly altered form of the copy, is considered copying, *even if you worked on it together*. It is not fair to expect the instructor to distinguish work that was done together from a total copy job. Likewise, groups may submit one homework assignment for the group, but the work may not be shared with other groups. Copying is far too easy in an age of electronic transfer. Be careful about giving your work electronically to another student to 'look at:' it can be easily duplicated and passed around. Read 'an important statement on copying' included in the Course Information content area of Blackboard. Protect yourself from these severe consequences by being proactive with your work.

Due Dates: Homework is due on the date and time included in the assignment schedule. Homework handed in late is *not* accepted. **PLAN AHEAD** to be sure your work is handed in. Be sure to begin your assignments early and allow plenty of time to complete them. Late assignments will not be graded and will receive a score of zero. Every attempt will be made to stay on schedule. However, in the event it becomes necessary to change due dates, those changes will be announced on Blackboard. It is the student's responsibility to obtain such changes.

Accounting is NOT a mystery - it is a tool designed by people to fulfill a need. To learn accounting, you must DO accounting. To this end, regular preparation of homework assignments is an integral part of the course as well as weekly exams. Learning accounting is like putting pieces of a puzzle together - it may take awhile for you to see the "big picture." There will be times of frustration. Please be assured you are not the only one struggling. **The key is do not give up!**

Course questions: Occasionally a student will ask me a pertinent question regarding an assignment or an exam using email. The instructor will not answer course/exam/assignment questions that would create an "imbalance" in student information among the class. Everyone deserves the same level of assistance and the same opportunity for this type of sharing. Please post all your questions that are not of a personal nature on the Blackboard discussion board. The

instructor makes every attempt to check the discussion board frequently. Your instructor should respond to unanswered questions within 48 hours, unless students are notified otherwise. Students who leave a phone message to get information about a homework assignment will not get a return call from the instructor.

Any students with documented psychological or learning disorders or other significant medical conditions that may affect their learning should work with Mr. William Chabala in our Counseling Center (100a Hemlock Manor, Phone: 662-4798; e-mail wchabala@mnsfld.edu) to provide me with an appropriate letter so that I may serve their particular *needs more effectively*. *If you have an exceptionality that requires class or testing accommodations, Mr. Chabala will work with us to identify and implement appropriate interventions*