



The University of Akron  
OHIO's POLYTECHNIC UNIVERSITY

**College of Business Administration**  
George W. Daverio School of Accountancy

#### **MISSION STATEMENT OF THE DAVERIO SCHOOL OF ACCOUNTANCY**

The George W. Daverio School of Accountancy provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master's-level education with an applied focus. The School offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The School stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service.

#### **SYLLABUS: ACCOUNTING PRINCIPLES I 6200:201 Section: 001 Fall 2016**

Instructor:	Ms. Shirlene Thompson	Office Hours: M and W 11:00 a.m. – noon EST, 1:00 p.m. – 3:00 p.m. and by appointment
Class Time:	M, W and FRI 8:50 a.m. – 9:40 a.m.	Phone: 330.972-7644
Classroom:	CBA 121	Email: sah55@uakron.edu
Office Location:	CBA 248	

#### **COURSE DESCRIPTION AND MATERIALS**

##### **BULLETIN DESCRIPTION**

- Prerequisite: 24 hours of college credit. If you do not meet the prerequisite for the course, you are subject to removal from the course at any point during the semester.
- This course provides an introduction to accounting concepts and terminology and accounting for assets, liabilities, and equity.

##### **COURSE OBJECTIVES**

- Introduce accounting, the language of business.
- Review the important elements related to the accumulation and recording of data in financial statements.
- Review the meaning and usefulness of the information presented in financial statements.

## **TEXTBOOK AND MATERIALS**

- **Financial Accounting: Tools for Business Decision Making, Eighth Edition by Kimmel, Weygandt, and Kieso by Wiley Publishing.** Please **ALWAYS** bring your **textbook and a calculator** to class.
- **WileyPlus** – *This is an online platform that contains course materials and assessments. Access code is part of your textbook package.*
- **REEF Polling** – *Reef polling will be used to administer in-class activities that attract points. Instructions are below on how to set up reef polling on your portable device. The access code is part of your textbook package.* If you do not have a smartphone, tablet, or computer that you bring to class, an appropriate device will be loaned to you via the Daverio School of Accountancy.
- PP slides that you will access via Springboard. You are **REQUIRED** to have access to these in a readable format, so print or have your computer or tablet (not phone) in class.

## **ASSESSMENT**

### **GRADING BASIS**

- Your grade is determined by comparing total points you have earned to the total base points (1,000) available in the course.
- To earn any particular letter grade, you must have earned the number of points necessary for that grade (see the grading scale below). The course grading components are discussed below.
- You may receive 10 “bonus points” for each of the four practice Exams if you obtain at least an 80% score (based on the best score) for each practice exam. Each student has three attempts per exam to earn 80% or better; these practice assignments are open book and open note. Additional information regarding the practice exams is discussed later. **No other opportunities for “extra credits” are available. Please do not ask.**
- **Exams will not be curved.**

### **GRADING COMPONENTS**

<b>Activity</b>	<b>Number</b>	<b>Individual Points</b>	<b>Total Points</b>
Exams	3	100	300
Comprehensive Final Exam	1	120	120
Accounting Projects	3	50	150
WileyPlus Pre-Class Assignments	10	10	100
WileyPlus Post-Class Assignments	10	10	100
WileyPlus Other Assignments	Varies		30
Class Engagement Exercises (REEF)	10	10	100
Review and Reflect (Orion)	10	10	100
<b>Total Possible Points</b>			<b>1,000</b>

## GRADING SCALE

Letter Grade	Point Range	Letter Grade	Point Range
A	930-1000	C	730-759
A-	900-929	C-	700-729
B+	860-899	D+	660-699
B	830-859	D	630-659
B-	800-829	D-	600-629
C+	760-799	F	BELOW 600

## COVERAGE OF ETHICS

The discussion of ethical conduct will be integrated throughout the course through classroom discussions and the use of appropriate end-of-chapter materials. Ethical behavior in business is critical to the proper functioning of the financial markets. Accounting plays a particularly large role in this process because accounting information is used in decision-making that affects the allocation of resources throughout the economy.

## **COURSE POLICIES AND PROCEDURES**

### WITHDRAWALS

If you choose to withdraw from this class, you must do so officially; otherwise you will receive an "F" for the course which will appear on your transcript and be computed into your GPA. **The last day to withdraw from this course is October 17, 2016. (The last day to drop and avoid a "WD" on your transcript is September 12, 2016).**

### ACADEMIC DISHONESTY

Any case of cheating (attempted or accomplished) on exams, written assignments or other graded material will be dealt with severely. Note that cheating includes providing **and/or** receiving aid. Any student caught cheating on an exam will have a record of the incident placed in his/her files and will receive an 'F' for the course. Any student caught cheating on any other type of graded assignment (cheating includes violating CBT rules) will receive a zero for that assignment and be penalized an entire letter-grade on their final course grade (e.g. if your course grade would have been a C-; it will be reduced to a D-).

### ATTENDANCE

- A student is expected to attend all meetings of a class for which he or she is registered (University Policy). **Attendance will be taken at each class meeting and posted on Springboard.**

- **Students who are averaging below 60% and who miss more than six class meetings can be administratively withdrawn from this class.**
- Students with poor attendance usually end up repeating the course. For many students, learning this material presents a challenge, and class attendance is very important in the learning process.
- Points for any **in-class engagement activities or quizzes** that are not received because of a student's absence from class **cannot be made up** at a later time and therefore will be lost.

### **COURSE STRUCTURE**

- The course will be a combination of lectures, in-class problem-solving, quizzes, projects, and homework discussion.

### **SYLLABUS CHANGES**

*The assignments and agenda are tentative and could change during the semester.* All changes will be announced in class or **communicated via e-mail and/or Springboard**. You are responsible for noting such changes. Students should regularly check their UA email for important notices from the University.

### **INCOMPLETES**

- **At the discretion of the instructor**, a student may receive an "I" (incomplete) grade if he/she has completed **substantially all of the coursework** and is unable, for an **exceptionally extraordinary reason** that is supported by **appropriate written evidence**, to complete some of the course requirements.
- A student who receives an "I" grade in this course must complete the remaining requirements by the end of Spring Semester, 2017. I will not accept any material related to this course after that date. This means that an "I" grade that is not changed by the end of Spring Semester, 2017, becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

### **STUDENTS WITH DISABILITIES**

Any student who feels that she/he may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928. The office is located in the Student and Administrative Services Building, Room 125.

### **CELL PHONE, COMPUTER USAGE AND OTHERS**

- The use of cell phones, iPads, laptops, and other mobile **devices for non-course activities is prohibited during class.**
- The use of cigarette and tobacco products is prohibited during class, **including e-cigarettes.**
- **A penalty of 10 points per incident will be assessed for failure to follow these rules.**
- If a student offends more than four times, the student will be referred to the University's Office of Student Judicial Affairs.

## **EXAMS**

- There will be three exams plus one comprehensive final exam.
- Each exam is worth 100 points.
- The first three exams will be administered at the Assessment Center, which is located in Schrank Hall North 152, (phone: 330-972-6511, [testing@uakron.edu](mailto:testing@uakron.edu)). Exam will be administered during the regularly scheduled class time.
- ***You must show your valid ZipCard to take the exam. If you do not bring your valid ZipCard to the testing center you will not be permitted to take the exam.*** If you miss an exam, you will receive a zero grade for the exam.

**Computer Based Testing Lab Hours** are available online at this link:

[http://www.uakron.edu/it/instructional\\_services/cbae/](http://www.uakron.edu/it/instructional_services/cbae/)

- You are given 50 minutes for each of the first three exams, and two hours for the final exam. The final exam will be held in the CBA computer LAB. No extra time is permitted. The final exam is a comprehensive exam.
- **You will receive your grade at the conclusion of each exam.** As previously stated, **EXAMS WILL NOT BE CURVED**, so you will know immediately how you performed on the exam and how to interpret your grade.

### **If You Miss An Exam:**

- **There will be no make-up exams.** Only under very stringent conditions and extreme circumstances will there be an accommodation made for missing an exam. If you fail to take an exam during its regularly scheduled time period and you have a serious, unavoidable, and documented reason (e.g. your hospitalization or death of an immediate family member), you will be allowed to substitute your grade on the comprehensive final exam for the missed exam (i.e. your final exam score will count double). You will be asked to provide documentation for your emergency. **This policy applies to one missed exam only; all others will be assigned a grade of zero.**
- Your documentation will be evaluated by a faculty committee within the School of Accountancy.
- In all other cases, you will receive a grade of zero if you miss an exam.

### **Exam Dates:**

Exam 1 – Chapters 1 through 4	September 30 <sup>th</sup>
Exam 2 – Chapters 5 through 8	November 4 <sup>th</sup>
Exam 3 – Chapters 9, 10, and 11	December 2 <sup>nd</sup>
Comprehensive Final Exam (all chapters)	Wednesday, Dec. 14 <sup>th</sup> at 10:00 a.m. – 12:00 p.m.

### **Reviewing Exams & Tutoring:**

- \* You may review exams with the School of Accountancy’s Graduate Assistant (GA) assigned to tutoring after the exam window is closed.
- \* The GA is available in CBA 245 by appointment.
- \* Appointments to see the GA must be made online.
- \* See the last page of the syllabus as well as Springboard for tutoring hours and the link for making appointments.
- \* Group tutoring sessions are available but those will be announced in class during the semester.

**ACCOUNTING PROJECTS**

- You are required to complete three projects. Each project is worth 50. Detailed information regarding the three projects will be provided in class. Project 1 will emphasize the first four chapters of the text. Project 2 will emphasize chapters 5, 6, 7, and 8. Project 3 will emphasize chapters 9, 10, and 11.
- Due dates will be included in the project documents. **For each day after the due date that a project is submitted, a penalty of 5% per day will be assessed.**
- I strongly encourage you to see the accounting tutor for help as you complete each project.

**Project Due Dates:**

Project #1	September 28 <sup>th</sup> before class
Project #2	November 2 <sup>nd</sup> before class
Project #3	November 30 <sup>th</sup> before class

**PRE- AND POST-CLASS ASSIGNMENTS (WILEYPLUS):**

- You are responsible for completing the assignments in WileyPlus.
- You will be allowed to drop one Pre-Class Assignment and one Post-Class assignment. This allows one emergency situation in each category. You will not get credit for an assignment worked after the chapter’s deadline.

**CLASS ENGAGEMENT EXERCISES (REEF)**

In-class quizzes will generally be 5 questions and will be administered via REEF polling, which you will purchase and download onto your computer, tablet, or SmartPhone. If you do not have one of these devices, an appropriate device will be loaned to you via the Daverio School of Accountancy. These in-class quizzes are work a total of 100 points.

- To get REEF Polling on your Smart phone (I used an iPhone), follow these instructions:

- Go to the App Store.
- Click on Search
- Type in Reef Polling by iclicker
- Click on Get
- Click on Install
- Type in your password for the iTunes store
- Once loaded, click on Open
- Click on Create a New Account
- Answer Privacy questions, etc.
- Once on the Main Screen, click on Add a Course
- Institution: University of Akron Main Campus
- Instructor: Thompson
- Select YOUR course
- At the Confirm Course Page, click on Save at the top right
- If, instead, you are using a tablet or computer, follow these instructions (per Reef Polling):
  - Go to <https://reef-education.com/> .
  - Select 'Sign Up' Option on the right hand corner of the page.
  - Fill out your account info (email, password, student ID, clicker ID – if applicable).
  - Add Institution and Course to your account.

### **REVIEW AND REFLECT (ORION)**

Orion is a very effective learning tool. You will answer 40 MC questions, indicating your confidence in your answer. Based upon the results of the first 30 questions, Orion will assign 10 more questions based upon your weaknesses.

### **PRACTICE EXAMS (BONUS POINTS)**

The “practice exams” are also performed via Orion. It will pick up where you left off in each Orion chapter assignment. You will receive 10 “bonus points” for each practice exam if you score at least an 80%, and you will have 3 chances to reach the 80% minimum score for each practice exam. Each practice exam is open book and notes.

Do not wait until the last minute to take the practice exams; you won’t have time to react if you discover that you don’t know the material as well as you thought. You should, however, complete studying in advance and use the practice exams as a guide near exam time to help you discover what areas of the material require more of your attention.

## **ADDITIONAL LEARNING AIDS**

### **TUTORING HELP**

The graduate assistant tutor will be available on a very limited basis this summer. Tutoring is available, by appointment, in CBA 245; a reservation book is on the blue counter as you walk into the School of Accountancy offices (CBA #235.) If you don’t see the reservation book, please ask.

The tutoring available within the School of Accountancy offices in CBA 245 is free. **What we are not covering:**

1. IFRS at the end of each chapter
2. Chapter 5: Appendix 5A
3. Chapter 7: Skip pp 344-348.
4. Chapter 10: Skip Appendix 10B

***THIS SYLLABUS IS SUBJECT TO CHANGE.***

***BE ALERT TO ANNOUNCEMENTS MADE IN THE CLASSROOM!***



### **Some Tips to Get a Good Grade**

- 1) Read the assigned chapters of your textbook and complete the assigned pre-class assignment before we cover them in class.
- 2) Attend classes and participate in class discussions.
- 3) Read the chapter materials again after we have covered them in class.
- 4) Complete the post-class assignments for each chapter.
- 5) Complete the Review and Reflect Exercises (Orion).
- 5) Complete the assigned projects.
- 6) Prepare for each exam early. Do not wait until the last few days to begin.
- 7) Complete Orion for all chapters on the exam prior to taking the exam.
- 8) Attend review sessions.
- 9) Take advantage of the tutor.
- 10) Maximize the number of points you earn on non-exam assessments (Reading Quizzes, In-Class Quizzes, Homework, Projects, Extra Credit earned from the Practice) and do well on each exam.
- 11) Do not hesitate to speak with your instructor.

***The only place where you will find success before work is in the dictionary!***

# Accounting Tutoring

6200: 201 & 202

CBA 269



The University of Akron

**George W. Daverio School of Accountancy**

College of Business Administration

The George W. Daverio School of Accountancy offers both Individual Tutoring and Group Tutoring. Tutors are:

Dan Southam	Pellegrino Piermarni
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## **Individual Tutoring**

**You must make an appointment online for Individual Tutoring Sessions at:**

<https://booknow.appointment-plus.com/72x4e9z8/>

### **Available Time Slots for Individual Tutoring**

Each student is limited to a 30 minute session of Individual Tutoring.

## **Group Tutoring**

**Group Tutoring Sessions are also available.**

**Watch for separate announcements throughout the semester.**

WK1	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Aug 29	Ch 1 Introduction to Financial Statements			Discussion of course design, explanation of learning process. Demo E1-5 on WileyPLUS in Class Register for REEF poling	Register for WileyPlus	
W Aug 31		LO1-LO3		<u>E -10, P1-5A</u>		
F Sept 2			Pre1-1: BE1-1, BE1-3, E1-1, <u>E1-5</u> , Do It!1-2	Finish chapter lecture	Post1: <u>P1-3A</u> , CT1-3	
Sun Sept 4						Orion: Ch 1

WK2	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Sept 5	Ch 2 A Further Look at Financial Statements	LO1	Pre2-1: E2-1, <u>E2-4</u>	E2-6, Do It!2-1b, P2-2A		
W Sept 7		LO2-LO3	Pre2-2: BE2-5, BE2-7 (use information in illustration 2-18)	<u>E2-8</u> , E2-13, P2-7A		

F Sept 9				Finish chapter lecture		
Sun Sept 11					Post2: <a href="#">P2-3A</a> , CT2-3	Orion: Ch 2
<b>WK3</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
M Sept 12	Ch 3 The Accounting Information System	LO1 –LO3	<b>Pre3-1:</b> BE3-1, BE3-4, E3-1	E3-6, E3-11		
W Sept 14		LO4-LO5	<b>Pre3-2:</b> E3-10, BE3-10, Do It!3-5	E3-20, <a href="#">P3-6A</a>		
F Sept 16				Finish chapter lecture	Post3: E3-18, <a href="#">P3-5A</a> , CT3-3	
Sun Sept 18						Orion: Ch 3
<b>WK4</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post- Class</b>	<b>Review and Reflect</b>
M Sept 19	Ch 4 Adjusting Entries	LO1-LO3	<b>Pre4-1:</b> BE4-3, BE4-4, BE4-5, Do It!4-3	Do It!4-3, <a href="#">E4-9</a> , E4-10		
W Sept 21		LO4-LO5	<b>Pre4-2:</b> BE4-12, BE4-13, BE 4-15, Do It!4-4b	P 4-2A, E4-19		

F Sept 23				Finish chapter lecture	<b>Post4-1:</b> E4-2, <u>P4-3A</u> , E4-16, E4-20, CT4-3	
Sun Sept 25						<b>Orion: Ch 4</b>

WK5	Chapter Topic	Reading and Chapter Review Tutorial	Pre- Class	In Class	Post- Class	Review and Reflect
M Sept 26	Exam Review and Exam		<b>Project 1 Due</b>	Exam Review		
W Sept 28				Exam Review		
F Sept 30				<b>Exam 1 Chpt 1-4 (Meet in Schrenk 152)</b>		

WK6	Chapter Topic	Reading and Chapter Review Tutorial	Pre- Class	In Class	Post- Class	Review and Reflect
M Oct 3	Ch 5 Merchandising	LO1-LO3	<b>Pre 5-1:</b> BE5-1, BE 5-3, BE 5-4	E5-1, E5-3		
W Oct 5		LO4-LO6	<b>Pre 5-2:</b> BE 5-5, BE 5-8, BE5-12	P5-4 part a, E5-7		
F Oct 7				Finish chapter lecture	<b>Post 5:</b> P5-1A, CT5-3	
Sun Oct 9						<b>Orion: Ch 5</b>

WK7	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 10	Ch 6 Inventories	LO1-LO2	<b>Pre6-1:</b> E6-1, E6-5	E6-7, E6-2		
W Oct 12		LO3	<b>Pre6-2:</b> BE 6-8, BE6-7, BE6-10	E6-13, E6-14, E6-17		
F Oct 14				Finish chapter lecture	<b>Post6:</b> P6-2A, P6-8A, CT6-3	
Sun Oct 16						<b>Orion: Ch 6</b>

WK8	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 17	Ch 7 Internal Control	LO1-LO2	<b>Pre7-1:</b> BE7-1, BE7-4, BE7-6, BE7-8	E7-3, E7-4,		
W Oct 19		LO3-LO4	<b>Pre7-2:</b> E7-9,	<u>E7-8,</u>		
F Oct 21				Finish chapter lecture	<b>Post7:</b> P7-2A, <u>P7-3CT7-3A</u> ,	
Sun Oct 23						<b>Orion: Ch 7</b>

WK9	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 24	Ch 8 Receivables	LO1-LO2	<b>Pre8-1:</b> E8-2, BE8-5, BE8-3, E8-9	E8-5, E8-3, E8-7, E8-8		
W Oct 26		LO3-LO4	<b>Pre8-2:</b> Do It!8-3, BE8-7, BE8-11	E8-11		
F Oct 28				Finish chapter lecture	<b>Post8-1:</b> P8-5A, P8-6A, CT8-3	
Sun Oct 30						<b>Orion: Ch 8</b>

WK10	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 31	Exam Review and Exam			Exam Review	<b>Post8-2:</b>	
W Nov 2				Exam Review		
F Nov 4			<b>Project 2 due</b>	<b>Exam 2 Ch 5-8</b> (Meet in Schrenk 152)		

WK11	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect

<b>M Nov 7</b>	Ch 9 Long-Lived Assets	LO1-LO3	<b>Pre9-1:</b> BE9-2, BE9-4, BE9-13, BE9-14	E9-3, BE9-5, P9-9A, BE9-6, E9-8,		
<b>W Nov 9</b>		LO4-LO5	<b>Pre9-2:</b> Be9-7, Do It!9-4	E9-11		
<b>F Nov 11</b>				Finish chapter lecture	<b>Post9:</b> P9-2A, P9-8A, CT9-3	
<b>Sun Nov 13</b>						<b>Orion: Ch 9</b>

<b>WK12</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M Nov 14</b>	Ch 10 Liabilities	LO1-LO3, LO5	<b>Pre10-1:</b> BE10-2, BE10-8, BE10-10, DOIt!10-3a	E10-3, E10-7, E10-21, E10-20		
<b>W Nov 16</b>		LO4, LO7	<b>Pre10-2:</b> Do It!10-3b, BE10-19, E10-17	BE10-11, E10-24		
<b>F Nov 18</b>				Finish chapter lecture	<b>Post10:</b> P10-2A, P10-4A, P10-8A, CT10-3	
<b>Sun Nov 20</b>						<b>Orion: Ch 10</b>

<b>WK13</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
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<b>M</b> <b>Nov 21</b>	Ch 10 Liabilities		<b>Pre10-3:</b>	Chapter 10 additional		
<b>W</b> <b>Nov 23</b>			Thanksgiving Break			
<b>F</b> <b>Nov 25</b>						
<b>Sun</b> <b>Nov 27</b>						

<b>WK14</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
<b>M</b> <b>Nov 28</b>	Ch 11 Stockholders' Equity	LO1-LO3	Pre 11-1: E11-1, E11-2, BE11-5	E11-3, E11-6		
<b>W</b> <b>Nov 30</b>		LO4-LO5	Pre 11-2: BE11-6, BE11-12, BE11-10, BE11-11	E11-16, E11-7, E11-11, E11-14		
<b>F</b> <b>Dec 2</b>				Finish chapter lecture	Post 11-1: P11-2A, P11-8A, CT11-3	
<b>Sun</b> <b>Dec 4</b>						Orion: Ch 11

<b>WK15</b>	<b>Chapter Topic</b>	<b>Reading and Chapter Review Tutorial</b>	<b>Pre-Class</b>	<b>In Class</b>	<b>Post-Class</b>	<b>Review and Reflect</b>
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<b>M Dec</b>	Exam review and Final		Project 3 due	Exam Review		
<b>W Dec 9</b>				Exam Review		
<b>F Dec 11</b>				<b>Exam 3 Ch 9-11</b> (meet in Schrenk 152)		
<b>Final Exam Week</b>	<b>Final Exam Comprehensive Final</b>		Comprehensive exam with emphasis on accounting cycle, classified balance sheet, multiple step income statement and key concepts from course.	<b>Meet in one of the CBA labs</b>		