

Fall 2015

ACCT 2100

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University of New Orleans

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ACCT 2100 Principles of Financial Accounting

INSTRUCTOR: Joseph D. Beams, Ph.D., CPA Semester - Fall 2015
Office: KH 474 Phone: 280-6431 Email - jbeams@uno.edu
Office Hours: Monday 11:50-12:50, and by appt 12:50-1:50
Wed 11:50-12:35, 5:45-6:00 in KH 208E,
Friday 11:50-1:20, and by appt 1:20-2:50

Class Sections

Acct 2100-001 Class time: M,W,F 10:00-10:50 Room: KH 122
Acct 2100-002 Class time: M,W,F 11:00-11:50 Room: KH 122

Required Material:

1. (Text): *Financial Accounting, Information for Decisions*, Sixth Edition, by John J. Wild (McGraw-Hill),
2. *AccountingPass.com* - This is an online homework site where you will do your homework assignments. See instruction at end of syllabus.

Course Prerequisites: Sophomore standing or higher and you cannot be enrolled in any remedial class.

- Learning Objectives:
- 1 To learn the language of business (i.e. accounting) to be competent in the business community.
 2. To learn to use accounting information to make investment and other business decisions.
 3. To learn to understand and prepare the basic financial statements for a business.
 4. To learn to record business transactions using double-entry bookkeeping.
 5. To increase awareness of proper ethical business conduct.

Grading:

Test 1 (Ch 1-4)	150	Wed 9/23
Test 2 (Ch 5-8)	150	Wed 10/28
Test 3 (Ch 9-12)	150	Mon 11/30
HW Ch 1-12	150	
Final Exam – Dec 5 (3:30-5:30)	400	Sat 12/5
Total	1000 points	

The grading scale for the course:

A= 900+
B= 800-899
C= 700-799
D= 600-699
F= <600

If you have a question about a grade, you have three days from the date the grade is posted to notify me that you want me to double check the grade. After that time, the grade is not subject to review.

- Exams:** You must have a picture identification (i.e. Student ID or Drivers License) to take an exam. Failure to have an ID will result in a grade penalty. When the test time is over you must turn in your test immediately. If your name and/or answers are not filled out on the scantron by the end of the test time, 5 points will be taken off your test grade. Once the final call for turning in tests takes place, 5 points will be deducted for each minute the test is late.
- Final Exam:** **The FINAL EXAM is Comprehensive.** The final exam is a departmental final. That means that all ACCT 2100 students take the same final exam at the same time. This exam takes precedence over other exams if there is a conflict. The final exam for all sections of Acct 2100 counts 40% of the course grade. The room in which you take the final will be announced in class and will be different than the room where the class has met all semester.
- Test Make-ups:** **Make-up exams will not be given!** If something comes up that causes you to miss a test (athletic event, illness, death in the family, court date, car trouble, etc.), the final exam will receive greater weight by counting as the grade for the missed exam. The final exam can only replace one missed test. If you miss two tests, one of them will be a “0”.
- HW, Quizzes,** Homework will be due when we finish each chapter. Paper copies of homework will not be accepted. You will have multiple attempts for the online homework. Only your highest grade will count. The homework must go up and come down for everyone at the same time, there are no individual extensions. Do not wait until the due date to try to complete the homework. There may be in class unannounced quizzes which would count as bonus points added to your total points.
- Missed Classes:** Everyone has emergencies. Emergencies include illnesses, family illnesses, death in the family, car trouble, computer problems, oversleeping, and all other reasons for not attending class or getting assignments turned in on time. If you miss a class, it is your responsibility to get the notes from someone in class and find out about any upcoming assignments. Late homework is not accepted and make up quizzes are not given. You do not need to bring a doctor’s note or explain why you missed a class.
- Attendance Policy:** You are expected to be in class on time and stay for the entire class. Entering and leaving while class is in session is distractive to other students. This or other distractive behavior can result in your grade being lowered for negative class participation or you being asked to leave the class entirely. Additionally, distractive behavior will forfeit any curve, bonus, or extra credit points you might otherwise have earned. This applies to points that have already been added to previous grades as well as any points from future grades.

Moodle and Email: Your grade from assignments will be posted on Moodle. It is your responsibility to check your grades every week. Assignments and notes will, at times, be posted on Moodle or emailed to your UNO email address. It is your responsibility to check these electronic sources for material. Computers are available in the labs and all students are expected to have the ability to get online and check email before entering this course.

Calculators: You may be allowed to use a **basic 4 function calculator** on tests and the final exam. **(Addition, subtraction, multiplication, and division)** You may not use cell phones, graphing calculators, or any other calculators that can store memory.

Disability Accommodation:

It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.ods.uno.edu>.

Academic Integrity

Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.studentaffairs.uno.edu>.

DROP DATES

Please be aware of the drop dates. This is your responsibility and all information concerning this is available on the UNO website.

Homework Site Registration

Your homework for this semester will be done on AccountingPass.com.

Click the link below or type it into your web browser.

www.AccountingPass.com

1 - Click “New Student Registration”

2 – Follow the on screen instructions to enter your information and create a username and password (You will need to remember these.)

3 – Once registered, use the username and password you created to log into the site.

4 – Click “Add Class” and enter the following course ID:

PA - QS - YM - JY

5 – Click the “Launch” button to access the course.