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ACCT 2100

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ACCT 2100-003 **Principles of Financial Accounting**

INSTRUCTOR: E. Anita Houser, CPA Semester - Fall 2015 Office: KH 470 Phone: 280-6246 Email – ehouser@uno.edu

Office Hours: Monday 5:00pm-6:00pm

Tuesday 10:50pm–12:50pm and 5:00pm–6:00pm

Thursday 10:50pm-12:50pm

Acct 2100-003 T, Th 9:30-10:45 KH 222 Course:

Required Material:

1. (Text): Financial Accounting, Information for Decisions, Sixth Edition, by John J. Wild (McGraw-Hill),

2. Connect- This is an online practice aid. If you buy a new book from the bookstore this will be included with it, otherwise you can purchase it from the publisher website. See page four for more information on Connect.

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:

Ch 1-4 HW	50
Test 1 (Ch 1-4)	150
Ch 5-8 HW	50
Test 2 (Ch 5-8)	150
Ch 9-12 HW	50
Test 3 (Ch 9-12)	150
Final Exam	400
Total	1000 points

The grading scale for the course:

A = 900 +B = 800 - 899C = 700-799D= 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.

Final Exam: The FINAL EXAM is Comprehensive. The final exam counts 40% of the course grade.

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. If you miss two exams, you will need to drop the class because the final exam can only replace one missed test. The other one will be a "0".

HW, Quizzes, And

Other Assignments: Late homework is not accepted. Paper copies of homework will not be accepted. Some quizzes will be in class and unannounced. Quizzes will count as bonus points toward a test grade so stay caught up and be in class.

Missed Classes: Everyone has emergencies. Emergencies include illnesses, family illnesses, and 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: Attendance will be taken. You need to be in class. According to University policy, excessive absences can result in penalties.

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 only 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.

Academic Integrity: Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. 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.

Student Instructions: Register and Sign In for Connect

1. Navigate to the Connect web address below:

http://connect.mheducation.com/class/a-houser-fall-2015-acct2100-003

- 2. Click on **Register Now**
- **3.** Enter your email address
- **4.** Enter a registration code or choose **Buy Online** to purchase access online
- **5.** Continue to follow the on-screen directions
- **6.** When registration is complete, click on **Go to Connect Now**
- **7.** You are now ready to use **Connect**

Hints: If you already have a McGraw-Hill account, you will be asked for your password and will not be required to create a new account.

Please choose your **Security Question and Answer** carefully. We will ask you for this information if you forget your password.

To reset your password in the future, click on **Trouble Signing In?** link at http://mcgraw-hillconnect.com

If you have trouble with registration, please contact Customer Support at http://mpss.mhhe.com/

This is a tentative schedule and may need to be changed.

		Homework Assignment
Aug 20	Buy textbook & Connects	-
Aug 25	Chapter 1 (cover Appendix 1A, omit appendix 1B)	Ch 1 A&B due 9/7
27	CL 2	Cl. 2 A 9 D. Jan 2 0/7
Sept 1	Ch 2	Ch 2 A&B due 9/7
Sept 8	Ch 3 (omit Appendices 3A, 3B & 3C)	Ch 3 A&B due 9/14
10		
Sept 15	Ch 4 (omit Appendices 4A & 4B)	Ch 4 A&B due 9/21
17		
Sept 22	Test 1 (Ch 1-4)	
Sept 24	Ch 5 (omit Appendices 5A & 5B)	Ch 5 A&B due 9/30
29		
Oct 1	Ch 6 (Omit Appendices 6A & 6B)	Ch 6 A&B due 10/7
6	CLZ	CL 7 A 0 D 1 10/10
Oct 8 13	Ch 7	Ch 7 A&B due 10/19
Oct 15-16	Fall Break	
Oct 15-10		Ch 9 A 9-D due 10/26
22	Ch 8 (omit Appendix 8A)	Ch 8 A&B due 10/26
Oct 27	Test 2 (Chap 5 – 8)	
Oct 29	Ch 9 (cover Appendix 9A, skip Appendix 9B)	Ch 9 A&B due 11/4
Nov 3		
Nov 5	Ch 10 (cover Appendices 10A & 10C), (omit	Ch 10 A&B due 11/11
10	Appendices 10B & 10D)	
Nov 12	Ch 11	Ch 11 A&B due 11/23
17		
19		
Nov 24	Ch 12 cover only 502-505 (Omit rest of chapter)	Ch 12 due 11/30
Nov 26-27	Thanksgiving Break	
Dec 1	Test 3 (Chap 9 – 12)	
Dec 3	Return Test 3 & Review for Final	
Dec 5	Saturday, Dec 5 3:30pm-5:30pm	40% of Grade
	Comprehensive Departmental Final Exam	