

Fall 2015

ACCT 2100

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ACCT 2100
Principles of Financial Accounting
Semester - Fall 2015
Monday evening – 6pm – 8:45pm

INSTRUCTOR: Professor Christy Lynch Chauvin, CPA, CFE, CIA, MSA – Adjunct Professor
My undergraduate and graduate degrees are from UNO

Office: KH 460

Email – clchauv1@uno.edu

Office Hours: Available upon request

Required Material:

1. (Text): *Financial Accounting, Information for Decisions*, Sixth Edition, by John J. Wild (McGraw-Hill),
2. *Connect*- This is an online homework program. If you buy a new book from the bookstore this will be included with it. You can purchase an ebook with access as well.
3. *Perdisco Practice Set*. This is an online practice set of accounting transactions for a small business. Each student receives their own individualized set of transactions. The cost is \$24.95 Sign in information will be provided in Moodle.

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:

PreLecture and Homework	204	20%
Accounting Quizzes	50	5%
Participation	60	6%
Tests	216	22%
Project	70	7%
Final	400	40%
Total	1,000	100%

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. Tests can only be taken with a basic four-function calculator. No exceptions.

1. **There will be four (4) versions of the test. Make sure you write your version number and color on your scantron to be sure your test is properly graded.**
2. Be sure your phone is off and not just put away in your bag. Ringing or vibrating phones are distracting to test takers and may result in a loss of points.
3. Bring a scantron, pencil, eraser, as well as a four-function calculator. **You cannot use your phone as a calculator**
4. Your book bags, purses, keys, phones etc. must be placed either at the front of the room or along the walls.
5. Make sure you put your name on the test and circle your answers. When your test is returned with the key to the test, you will want to review your circled answers in relation to the key to determine what you answered incorrectly.
6. You may ask me questions about the wording of a question but that is all.

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. The final exam for all sections of Acct 2100 counts as 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. **The exam is on Saturday, December 5 at 3:30pm to 5:30pm.**

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".

Extra Credit: **There is no extra credit available for this course.**

Class Attendance: Attendance is expected. Attendance will be taken for administrative purposes. If you do miss a class, you are expected to obtain the lecture materials from a classmate or Moodle.

Class Prep: Your textbook is designed to introduce you to the lecture topics. There are lecture notes in Moodle prepared by me. These are not in-depth but are designed to cover the more substantial portions of the chapter during class. Your book is a good resource to clarify lecture notes. Also, there are videos prepared by me in Connect to use as reference for more difficult concepts and calculations.

Lectures can only tie concepts together and illuminate what you have read beforehand. It is expected that you will have read your lecture notes before class. If you do not gain a foundation in the material, the lecture won't be as effectual. To assist you in preparing for class, you will be assigned pre-lecture problems in Connect. This will allow you to gain an understanding before class. This course work will be addition to your homework.

Class Time: We have limited time in class to cover an aggressive number of chapters. This class has been designed to give you the best advantage to perform well and succeed.

This is an interactive class. There will be lecture and demonstration of problem solving after which we will work some of the easier homework assignments in class. These assignments will be in your lecture notes.

You will be called upon randomly to work in-class assignments. **These assignments are not graded but individually you will earn your curves on tests by participating in problem solving.** The purpose of this learning environment is to learn the material by working through the assignments so mistakes are made in class and not on homework or on tests when the work is graded. Conceptual misunderstandings, which are inevitable with new material, can be corrected before the exam.

Accounting is learned and absorbed more by doing than by listening to a lecture. The in-class assignments will use the assignments from your book not the algorithmically determined numbers from your homework. **Please be sure to have a calculator with you for each class.**

You will be called upon randomly to answer these questions. **If you are consistently unprepared, it will be reflected in your participation grade. Additionally, you will earn any test curve by participation.** This dynamic is designed to aid in your grasp and retention of the material.

Class supplies: Mechanical pencil, polymer erasers and four-function calculator.

Homework: You can attempt each online homework unlimited times and only your highest attempt will count. Homework, assignments and projects are due when indicated. **Late submissions are not accepted unless there is documented case with Connect or with your internet provider.** Please do not wait until the due date to try to complete the homework. The link to sign up for homework is in Moodle.

If you are having any difficulty with a particular problem, send me a screen shot so I can help you quickly.

Participation: Your participation in class problem solving will be graded as well as attendance. Your participation grade will affect your ability to enjoy any curve on a test.

Tests: Exams and quizzes will consist exclusively of multiple choice questions with four answers or true/false questions. **Please bring a scantron and a basic calculator to each test as well as the final.** Sometimes, I will demonstrate some chapter concepts in a manner different from the book during lectures. This method, I find, will make the material more understandable. All materials discussed in class, whether in the text or not, will appear in examinations. All material in the lecture notes is considered when preparing tests.

Curves are earned on your tests by participating in class, including in-class assignments.

Students are required to bring UNO identification which **may** be checked by exam proctors. **Basic calculators** may only be used during examinations. Calculators that can store text in memory are prohibited. **Please note a cell phone cannot be used as a calculator.**

Project: There is a project in Perdisco related to the first three, foundational chapters. The project is meant to enhance your understanding of the material. There is cost of \$24.95 for the project. The details will be in Moodle once it is set up by Perdisco. Each of you will complete the same project but your details will be different for each of you. **The due date is Sunday, November 15 at 10pm.**

Connect Videos: There are chapter videos in Connect to aid in your learning. Take advantage of these especially if you miss a lecture.

You Tube Videos: I have a You Tube video channel dedicated to you and the videos have been uploaded to Connect. The videos will focus on calculations in the lectures and are not meant to replace lecture material but will help you reinforce what you have learned. I find most night students do not have an opportunity to go to the accounting tutor sessions in KH 461 so my vids should help you. Let me know if they are helpful to you and what I can do to improve them.

- Connect Practice Sets:** In addition to homework, there are practice sets that mirror the homework assignments. These will not close until the end of the semester. Use the practice sets to study for tests.
- Ac Equation Quizzes:** Much of the material we will learn in this class is tied to an understanding of the accounting equation. The accounting equation expands as we learn more topics. We will learn each phase of the equation. These will form the basis for your quizzes. On quiz day, you will be given a true/false quiz on the accounting equation. You must be present to obtain quiz grades.
- 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 distracting to other students. This or other distracting behavior forfeits any curve or participation points you might otherwise have earned. Additionally, continuous late arrivals will affect your participation grade. If you must leave early, please send me an email. Try to leave during the class break.
- Lecture Notes:** There are lecture notes in Moodle for each chapter. Please bring these out and bring them to class. I do not allow ebooks or laptops in class unless you register its use with me. The use of electronic devices is a distraction both to you and to fellow classmates. Since we have limited time together, it is better to focus during class. Paper notes allow you to make notations and highlights. The class notes will be complete, and you do not need to bring your book to class. I do not allow cell phones to be used to review notes.
- Disruptive Behavior:** Disruptive or disrespectful behavior is not allowed in class and will not be tolerated. I define any such behavior. Any instances will require a meeting between us. You must meet with me before you return to class or you will be asked to leave class until we have met. Disruptive behavior will affect your overall grade.
- Moodle and Email:** Your grades from assignments will be posted in 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 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. Email can be forwarded to your personal account to aid you in monitoring it.

Communication: You can reach me by email. clchauv1@uno.edu Additionally, I have a twitter account @AccountingFun I will tweet out using the hashtag #UNO2100 any last minute items such as being stuck in traffic on my way to school, etc. Please follow me on twitter during the semester.

Cell Phones: Absolutely no cell phone usage is allowed during a class session. If a cell phone is in use or on your desk during class, you will lose 2 points for each instance. I have little patience with cell phone usage.

Grade Notification: My aim is to post grades generally within two days of your tests or the due date of a project.

Test Copies: Test copies will be maintained by me. During the class following a test, we will proceed with the lecture. After the lecture, copies of your tests will be given to you along with the answer key. You will be given time to review both but **both the test and answer key must be returned to me before you leave class.**

Course Schedule: The course schedule is an overall guideline of the dates upon which material will be covered. Although we will adhere closely to this schedule, it is subject to change at the discretion of the instructor. You should monitor all communication channels to be certain you are aware of any changes especially if you have missed a class.

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: 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: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

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

		UNO Acct 2100 - 12 Chapters									1,000	
		Monday 6 - 8:45pm	PreLecture		Homework	Acct Eq						
		Principles Lecture - Class	Ch	Pts		Quiz	Part	Tests	Proj	Final	Total	
		FALL 2015		5		12	5	5	18	70	400	
M	24-Aug	Intro and Syllabus										
M	31-Aug	Ch 1 Accounting Equation	Ch 1	5								
M	7-Sep	Labor Day										
T	8-Sep	14th Day			Ch 1	12						
M	14-Sep	Ch 2 Journal Entries	Ch 2	5			5					
M	21-Sep	Ch 3 Closing Entries	Ch 3	5	Ch 2	12	5					
M	28-Sep	Test Ch 1 - 3			Ch 3	12		15	54			
F	2-Oct	Project Begins at 10am										
M	5-Oct	Ch 4 Retail Operations	Ch 4	5			5					
Sun	11-Oct											
M	12-Oct	Ch 5 Inventory	Ch 5	5	Ch 4	12	5					
T	13-Oct	Mid Term										
W	14-Oct	Drop Date										
Th	15-Oct	Fall Holiday										
F	16-Oct	Fall Holiday										
M	19-Oct	Ch 6 Cash and Petty Cash/Ch 7 AR and NR	Ch 6_7	10	Ch 5	12	10					
M	26-Oct	Test 4 - 7			Ch 6_7	24		20	72			
M	2-Nov	Ch 8 Long-Term Assets	Ch 8	5			5					
M	9-Nov	Ch 9 Current Liabilities	Ch 9	5	Ch 8	12	5					
Sun	15-Nov	Project due at 10pm							70			
M	16-Nov	Ch 10 Long-Term Liabilities	Ch 10	5	Ch 9	12	5					
M	23-Nov	Ch 11 Equity Transactions/Ch 12 SCF Categories	Ch 11_12	10	Ch 10	12	5					
Th	26-Nov	Thxgiving										
F	27-Nov	Thxgiving										
M	30-Nov	Test 8 - 12			Ch 11_12	24		25	90			
F	4-Dec	Last Day										
Sat	5-Dec	Comprehensive Departmental Final - 3:30 to 5:30pm								400		
M	14-Dec											
T	15-Dec	Grades due										
W	16-Dec											
Th	17-Dec											
F	18-Dec	Graduation										
				60		144	50	60	216	70	400	1,000
			PreLecture and Homework							204	20%	
			Accounting Quizzes							50	5%	
			Participation							60	6%	
			Tests							216	22%	
			Project							70	7%	
			Final							400	40%	
			Total							1,000	100%	