



The University of Akron

George W. Daverio School of Accountancy

College of Business Administration

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: 800

Fall, 2018

Instructor: Dr. Lei Gao

Office Hours: Tu&Th 2:00 p.m. to 4:00pm

Class Time: M and W 5:45PM - 7:00PM

Phone: 330.972-7034

Classroom: CBA 130

Email: lgao@uakron.edu

Office Location: CBA 239

COURSE DESCRIPTION AND MATERIALS

STUDENT RESPONSIBILITIES

- Students are required to read and follow the syllabus.
- Students must read the syllabus prior to asking or emailing the instructor on any question not pertaining to course content.
- Students must take a "syllabus quiz" and score 100% prior to any assignments becoming available. There is no limit on the number of times that a student can take the syllabus quiz. Students must read and use information in the syllabus in order to pass the syllabus quiz.

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 principles including accounting for revenues, expenses, assets, liabilities, equity, accounting standards and financial statements.

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.
- Record basic business transactions and prepare adjusting entries.
- Prepare financial statements in good form.
- Understand and calculate basic ratios used to analyze financial statements.
- Understand and employ primary accounting standards related to receivables, inventory, plant assets, debt and equity.
- Understand and employ basic internal control procedures.

TEXTBOOK AND MATERIALS

- PP slides that you will access via Brightspace. You are **REQUIRED** to have access to these in a readable format during class, so print them or have them available on your computer or tablet (not phone) in class.
- Textbook package from the University bookstore*, which includes:
 - **Financial Accounting: Tools for Business Decision Making, Eighth Edition by Kimmel, Weygant, and Kieso by Wiley Publishing.**
 - **WileyPlus** – *This Code is part of your textbook package.*
 - **REEF Polling** – *This 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.
 - Note: The cost of the above three items is \$150.00 if you want an on-line copy of the textbook only. The cost is \$171.45 if you want both on-line access to the textbook and a loose-leaf version of the textbook. Both options include access to WileyPlus and REEF polling.

*Note>> The textbook package must be purchased from the University of Akron Bookstore, as that package includes custom content created by University of Akron faculty that is specific to this class. Without this specific textbook package, you will not be able to complete the graded components of this course.

Note>> *George W. Daverio School of Accountancy offers the PAY IT FORWARD TEXTBOOK GRANT* for those who cannot afford the textbook. We expect to offer ten grants this semester. The application form located on page 14 of this document, should be completed, scanned and emailed to nsstott@uakron.edu. These are offered on a first-come, first-served basis.

Note>> Please bring your textbook codes to the first day of class as we will use class time on the first day to enter the codes and ensure that all students can access the class assignments properly. Assignments start falling due during the first week of class. If for some reason you do not have your textbook codes on the first day of class, you will have a free 14 days grace period for your WileyPlus and

REEF polling that will allow you to complete the first few assignments. However, it is the student's responsibility to ensure that the codes are purchased and entered prior to the ending of the grace period. No late work is allowed.

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

Activity	Number	Individual Points	Total Points
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 Videos and Tutorials	12	2.25-5.25 each	30
Class Engagement Exercises (REEF)	10	10	100
Review and Reflect (Orion)	10	10	100
Total Possible Points			1,000

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 14, 2018. (The last day to drop and avoid a “WD” on your transcript is August 31, 2018).**

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 Computer-Based Testing 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).
- **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, videos, pre-class assignments, in-class problem-solving, in-class engagement exercises, post-class assignments, chapter review, projects and exams.

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 Brightspace**. 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 is passing the course, 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 the following semester. Material related to this course is not accepted after that date. This means that an "I" grade that is not changed by the end of the following semester becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

STUDENTS WITH DISABILITIES

In pursuant to University policy #3359-38-01, The University of Akron recognizes its responsibility for creating an institutional atmosphere in which students with disabilities have the opportunity to be successful. Any student who feels he/she may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928 (v), 330-972-5764 (tdd) or access@uakron.edu. The office is located in Simmons Hall Room 105.

After the student's eligibility for services is determined, his/her instructors will be provided a letter which will outline the student's accommodations. Accommodation requests must be sent to the instructor and course coordinator (mmccoskey@uakron.edu) at least four business days prior to an exam date.

All exams are administered in the CBA&E (the University's testing center in Shrank Hall North).

If the student's accommodation allows additional time, the student will receive an email from the course coordinator once any time extensions have been added to his/her exams. **If for some reason a student does not receive this email, the student is strongly encouraged to contact the course coordinator. Per the Office of Accessibility Student Handbook, students who are allowed additional time should schedule breaks in between their classes in order to utilize this additional time.**

If the student's accommodation allows for a distraction-free environment, the student is responsible for scheduling the distraction-free room in Shrank Hall North 152 in which to take the exam. Phone: 330-972-6511, testing@uakron.edu.

We seek to comply with all ADA mandatory accommodations and strongly encourage qualifying students to utilize the resources of the Office of Accessibility in order to succeed in this class. We will gladly accommodate requirements set by the Office of Accessibility but are unable to do so if necessary arrangements are not made. Changes to exam time limits will not be made within three business days of an exam.

UNIVERSITY CLOSING

If the University is closed for any reason, some due dates may be adjusted for that week only. We will then be back to our regular schedule for the following week.

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 above devices should be turned off and be placed out of sight before entering the classroom.
- The use of cigarette and tobacco products is prohibited during class, including ecigarettes.
- 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.

COURSE ASSESSMENT PACKAGES

Your course grade will be computed based on responses in different learning management packages. The codes for both of these are to be purchased from the University Bookstore.

1. WileyPlus. All of your out-of-class work plus the exams will be accessed via WileyPlus. To register your WileyPlus code, go to your course in Brightspace. Click on Course Materials, then Content. On the left-hand side, click on the WileyPlus module. The first option, "Click here to Register and for the 14 Day Grace Period" is what you should select in order to register your code. Since you register your code via Brightspace, there is no need to "create an account." As such, you will not need to enter your name, email, etc. as WileyPlus gets this information from Brightspace. Note: If you have previously taken this class using this textbook, you will not need to enter a code or sign up for the 14-day trial – you should just be able to click on the assignments in Brightspace.

After registering, all other assignments are accessed from the appropriate chapter module in Brightspace.

Please note that your WileyPlus code will be valid for as long as the University of Akron uses this version of the textbook. So if you need to retake the class you will not be required to purchase another WileyPlus code.

2. REEF polling (also known as iClicker). This will be used to access the In-Class Engagement exercises. The instructions for creating an account and registering your code are included below.

Please note that your REEF code is valid for six months. Therefore, if you need to retake this class, you will be required to purchase another code when the six months expires on the code you purchased from the bookstore. You will be prompted to purchase another subscription when your code expires. The current cost of a new code is approximately \$15 and requires a credit card to make the purchase.

To register your REEF polling code:

1. Go to <https://www.iclicker.com/students>
2. Under Student Web, click Sign In
3. Click on “Don’t have an account – sign up!”
4. Enter our Institution – University of Akron. Then Select Main Campus
5. Click Next
6. Enter Name and email.
7. Click Next
8. Enter password
9. Click Create Account
10. Next, sign in using your email and password. Select No Remote.
11. Click on three lines at the left top.
12. Click on Subscription
13. Click on polling
14. Click on enter access code.
15. Go back to previous menu (three lines at the top left)
16. Click on Courses, then click on the + (top right) to add courses.
17. Click on University of Akron
18. Enter your instructor’s name
19. Click on the course.

EXAMS

- The exams will be administered at the Assessment Center, which is located in Schrank Hall North 152, (phone: 330-972-6511, testing@uakron.edu). Exams will be given during class time for the regular exams and during the University-scheduled final exam time for the final exam.
- ***You must show your valid ZipCard to take all exams. If you do not bring your valid ZipCard to the testing center you will not be permitted to take the exam.***
- You will be required to complete an “Exam Checklist” in Brightspace prior to accessing the exam. This checklist will be available one day prior to the exam at 9:00 a.m.
- The exams will be completed through the WileyPlus platform and will function identically to the out-of-class assignments in WileyPlus. If you have not purchased your WileyPlus access code through the University of Akron bookstore and entered it via Brightspace, you will not be able to access the exams.
- You are given 50 minutes for each of the first three exams, and two hours for the final exam. No extra time is permitted. The final exam is a comprehensive exam.
- **Exams are closed book, closed note. You will receive a calculator and paper at the exam. You may use your own writing instrument.**

- **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. 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. **For example, if you choose to miss an exam due a non-emergency such as a family vacation, wedding, graduation, birthday, mission trip, work training, elective surgery, etc. you should either reschedule the non-emergency situation or take this class in a different semester. Otherwise, your grade on the missed exam will be zero.**

Exam Dates:

Exam	MW classes	TU/TH classes
Exam 1: Chapters 1 through 4	Wednesday, Sept 26	Thursday, Sept 27
Exam 2: Chapters 5 through 8	Wednesday, Oct 31	Thursday, Nov 1
Exam 3: Chapters 9, 10, and 11	Wednesday, Dec 5	Thursday, Dec 6
Comprehensive Final Exam	See Below	See below

Final Exam Schedule:

Class Section	Class Meeting Time	Final Exam
001	TU/TH 8:45 a.m. – 10:00 a.m.	
002	TU/TH 10:15 a.m. – 11:30 a.m.	
003	MW 11:45 a.m. – 1:00 p.m.	
004	MW 1:15 p.m. – 2:30 p.m.	
005	TU/TH 11:45 a.m. – 1:00 p.m.	
006	TU/TH 2:45 p.m. – 4:00 p.m.	
701	MW 9:30 a.m. – 10:45 a.m.	
702	TU/TH 2:00 p.m. – 3:15 p.m.	
745	TU/TH 12:30 p.m. – 1:45 p.m.	

780	TU/TH 6:00 p.m. – 7:15 p.m.	
800	MW 5:45 p.m. – 7:00 p.m.	

Final Exam Conflicts: If you have another final exam scheduled for the same time as your Accounting Principles I final exam, you must contact your other professor first to arrange an alternative time for you to take that final exam. Given that this final exam is set for a specific date and time and is electronically delivered, the date and time for the Accounting Principles I exam cannot be changed. Continuing with this course constitutes your agreement and understanding that you must take the final exam during the University-stated time for this exam, regardless of any other final exams or other conflicts you may have.

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. These projects are an excellent study tool for the exam and the material coincides with the exam coverage: 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 and will help prepare you for the comprehensive final exam.
- Projects due dates are the class meeting date before the exam and are due before class starts. See the schedule below. **As with all other work in this class, late assignments are NOT accepted.**

Project Due Dates: Each project is due BEFORE CLASS on

Project	MW classes	TU/TH classes
Project #1	Mon, Sept 24	TU, Sept 25
Project #2	Mon, Oct 29	TU, Oct 30
Project #3	Mon, Dec 3	TU, Dec 4

PRE- CLASS ASSIGNMENTS (WILEYPLUS):

- You are responsible for completing the assignments in WileyPlus.
- Each Pre-Class Assignment is worth 5 points. There are two Pre-Class Assignments for each chapter.
- The due date for the first Pre-Class Assignment is before class on the first class meeting day of the week. The due date for the second Pre-Class Assignment is before class on the second class meeting day of the week. If the University is closed for a holiday, e.g., Presidents' Day, then both Pre-Class assignments will be due before the second class meeting of the week.
- You will be allowed to drop two Pre-Class Assignments. This allows any emergency, sickness, etc. situation.
- You will not get credit for an assignment worked after the due date.

POST-CLASS ASSIGNMENTS (WILEYPLUS):

- You are responsible for completing the assignments in WileyPlus.
- Each Post-Class Assignment is worth 10 points.
- The due date for each Post-Class Assignment is Friday night at 11:00 p.m.
- You will be allowed to drop one Post-Class assignment. This allows any emergency, sickness, etc. situation.

- You will not get credit for an assignment worked after the due date.

CLASS ENGAGEMENT EXERCISES (REEF)

In-class quizzes will generally be 5 questions per chapter worth 2 points per question. These will be administered via REEF polling, which you will 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.

- You will be allowed to drop one chapter grade in REEF polling. This allows any emergency, sickness, etc. situation.
- REEF polling questions cannot be completed outside of class. You will not get credit for a question answered after the due date in class.

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 20 questions, Orion will generate a report, indicating strengths and weaknesses by Learning Objective. You must then complete a minimum of 20 additional questions in order to receive any credit for the assignment, although many more questions can be completed as a study tool. You MUST hit the “Return to Brightspace icon” in Orion in order to get credit for the work. You will be prompted to do this each time in Orion. You MUST answer 40 questions in order to receive ANY credit for the Orion assignment. You may work more than 40 questions in order to increase your grade on the assignment or to complete additional practice.

0-20% proficiency = 0 points

20%-40% proficiency = 3 points

40%-60% proficiency = 6 points

60%-80% proficiency = 8 points

80%-100% proficiency = 10 points

- Each Orion Assignment is worth 10 points.
- The due date for the Orion Assignments is Sunday at 11:00 p.m.
- Proficiency is based upon many factors, e.g., whether you get the correct answer, your previous proficiency in that learning objective, your confidence in your answer, and the time it takes you to answer each question.
- You will be allowed to drop one Orion assignment. This allows any emergency, sickness, etc. situation.
- You will not get credit for an assignment worked after the due date.
- If you would like to work additional Orion questions after the due date as practice only, you can access Orion via the following:
 - Under the Content Area in Brightspace, click on the WileyPlus area. Click on WileyPlus Read, Study, and Practice.
 - Click on Orion Personalized Practice at the top right. This will allow you to work additional questions.

- You must complete your Orion assignment by the due date, and click the Return to WileyPlus icon before the due date. You should then check to determine that your Orion score transferred to Brightspace. If it did not, the most likely reason is that you did not click the Return to WileyPlus icon in Orion. Go back into the assignment and click on the Return to WileyPlus icon. You MUST do this before the due date. Failure to do this will result in a 0 for that assignment, which cannot be changed after the due date.
- If you have a question on your Orion grade, first make sure that you clicked the “Return to Brightspace” button at the top of the Orion screen. If you did so and still have a question, please send a screenshot of your Orion work and indicate the total number of questions you attempted to your instructor. To send a screenshot of your Orion activity, please do the following:
 - Sign in to Orion using the instructions in the previous bullet point.
 - From ORION - click on your name on the top right
 - Select all activity
 - Select chapter you are questioning
 - This will show every session and time you entered and left
 - Copy this and send to your instructor, stating the total number of questions you attempted.

Be sure that the total number of questions you attempted equals or exceeds 40 prior to the due date.

DROPPED GRADES

- We cover eleven chapters in this class. Each chapter has 10 points worth of grades in each category: Pre-Class Assignments, Post-Class Assignments, REEF polling, and Orion. Since each category counts for 100 points in your total grade, you are allowed to drop one chapter’s worth of grades in each category.
- The purpose of these “dropped” grades is to accommodate for any emergency situation, illness of yourself or a family member, death, car accident, etc. that you may encounter during the course of the semester. Since no late work is accepted, these “dropped” grades are specifically designed to accommodate any instance in which you cannot complete the work on time. Under no circumstance can any assignment be turned in late. This is true even for “excused” absences – these dropped grades are to be used for “excused” absences; as such, there is no need to ask for an extension of time for assignments.
- Be sure to use these “drops” wisely. Ideally, you should complete every assignment and then be allowed to drop your lowest grade. Not completing an assignment and then using it for one of your “drops”, while not hurting your class grade in that category, will definitely hurt your grade on the exam, as all assignments are designed to improve your understanding of the material.
- These dropped grades are set up in Brightspace so that your lowest grade(s) in each category are dropped and will show an ! to indicate a dropped grade. Initially, your first grades will indicate that they are dropped. For example, you can drop the two lowest grades in the Pre-Class assignment category. When you complete Pre-Class Assignment 1-1 and Pre-Class Assignment 1-2 for Chapter 1, you only have two grades in the Pre-Class Assignment category. Brightspace will drop those grades as they are the lowest two grades you have in that category. As you complete more assignments in that category, Brightspace will shift the dropped connotation to indicate that your lowest two grades are dropped.

WILEYPLUS VIDEOS

These are chapter overview videos and math skills videos. They are worth 2.25 points for each chapter overview video for a total of 24.75 points. They are due before class on the first class meeting date of the week. The three math skills videos are due before class when starting chapter 2 and are worth 2.25 each for a total of 5.75 points. Overall, this category accounts for 30 points. No late assignments are accepted.

PRACTICE EXAMS (BONUS POINTS)

The “practice exams” are completed in Brightspace. They are located in the Content area under Exam Preparation. You will receive 10 “bonus points” for each practice exam if you score at least an 80%. You will have 3 chances to reach the 80% minimum score for each practice exam. **Your grade on the Practice Exam will transfer from WileyPlus to Brightspace as your actual grade out of 10 points. At the end of the semester, when grades are no longer updating from WileyPlus, the course administrator will change grades on the Practice Exams to either 10 or 0, depending on whether the 80% benchmark was attained.**

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. Further, you should use your first practice exam attempt as a “timed” assignment in order to judge your ability to complete the actual exam during the allotted time period.

Practice Exams are **due before class on Exam dates** and cannot be completed late.

Due dates: BEFORE CLASS ON:

Practice Exam	MW classes
Practice Exam 1	Wednesday, Sept 26
Practice Exam 2	Wednesday, Oct 31
Practice Exam 3	Wednesday, Dec 5
Practice Final Exam	See below

BEFORE CLASS ON:

COPY FINAL EXAM SCHEDULE HERE

ACCESSING ASSIGNMENTS

All assignments are accessed via Brightspace under the Content area. Chapter work (videos, Pre-Class Assignments, Post-Class Assignments, and Orion Assignments) is accessed via the specific chapter module. Projects are accessed via the Projects module. Practice Exams are accessed via the Exam

Prep module, and Exams and Exam Checklists are accessed via the Exam module. Accessing the work via any other method will result in no credit being received for that assignment.

REEF polling is accessed via your phone, computer or tablet during class.

The PowerPoint slides are located in Brightspace under the Content area for each specific chapter.

TECHNOLOGY ISSUES

Do not email your instructor if you have technical issues with WileyPlus as your instructor cannot identify the problem or fix the issue. If you have a technical support issue, please click on the WileyPlus Support button in Brightspace and engage in the live chat in order to resolve your issue.

If you feel that your instructor needs to be made aware of a technical support issue with WileyPlus, please email a copy of the live chat that you receive from WileyPlus.

ADDITIONAL LEARNING AIDS

TUTORING HELP

We plan to have tutors this semester. Information will be available later in Brightspace.

CBA LEARNING GOALS & EXPECTATIONS

Each student who graduates from the College of Business Administration will:

- Master integrated business knowledge
- Analyze data using quantitative techniques
- Be informed decision makers
- Develop leadership and collaboration competencies
- Use writing and oral communication skills to persuade and to mobilize action
- Demonstrate a global perspective and cross-cultural awareness
- Recognize and understand how to address ethical concerns

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, VIA EMAIL AND ON BRIGHTSPACE!

Tips to Get a Good Grade

- 1) Read the assigned chapters of your textbook.
- 2) Complete the assigned pre-class assignment before class.
- 3) Attend classes and participate in class discussions.
- 4) Pay attention in class in order to answer the REEF polling questions correctly.
- 5) Read the chapter materials again after we have covered them in class.
- 6) Complete the post-class assignments for each chapter by Friday at 11:00 p.m.
- 7) Complete the Review and Reflect Exercises (Orion) by Sunday at 11:00 p.m.
- 8) Complete the assigned projects.
- 9) Prepare for each exam early. Do not wait until the last few days to begin.
- 10) Complete the Exam Review Sheets and the Practice Exams, both located in Brightspace under Exam Prep.
- 11) Attend review sessions.
- 12) Maximize the number of points you earn on non-exam assessments and do well on each exam.
- 13) Do not hesitate to speak with your instructor.
- 14) Remember the following schedule so as not to miss any assignments:

Non-exam weeks:

Assignment	Due date
Videos and Pre-Class Assignment 1	Before first class of the week
Pre-Class Assignment 2	Before second class of the week
Post-Class Assignment	Fridays at 11:00 p.m.
Orion Assignment	Sundays at 11:00 p.m.

Exam weeks:

Assignment	Due Date
Project	Before class on the class meeting day before the exam
Practice Exam	Before class on the exam date
Exam	During class on the exam date (Shrank Hall North 152)

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

George W. Daverio School of Accountancy
PAY IT FORWARD TEXTBOOK GRANT

***Pay It Forward** is a concept whereby a donor or lender provides money or some other assistance and requests that the recipient return the loan or donation to a third party as a means of expanding the value and significance of the original loan or donation.*

We owe thanks to the funder of this grant, **The Gertrude Orr Foundation** and its representative, Toby Blossom of Huntington Bank, for funding this initiative.

MY PLEDGE:

I, _____, agree on this date _____ to accept the *Pay It Forward Textbook Grant* and to abide by the rules and obligations that the George W. Daverio School of Accountancy has established for all students who receive this grant.

In accepting this grant to receive a textbook for the Accounting Principles 201 or 202 class, I confirm that I:

1. am a first generation college student in my family.
2. am an accounting or business major currently enrolled in 6200:201 or 6200:202.
3. have financial need.
4. will not sell my *Pay It Forward* textbook.
5. agree to contribute to the *Pay It Forward Textbook Grant* when I am able to do so.
6. will address a thank you note to the funder of the grant, **Gertrude Orr Foundation**, in care of its representative, Toby Blossom, whose address is:

Toby Blossom, AIF
Gertrude Orr Foundation
Huntington Bank
106 S. Main Street, 6th Floor
Akron, OH 44308

THIS THANK YOU CARD OR NOTE MUST BE SUBMITTED WHEN YOU RECEIVE THE BOOK.

The School of Accountancy will make the purchase of the textbook on my behalf. The School will then give the textbook to me. (The book must be picked up in person in the School of Accountancy, CBA 235, please bring your UA photo id. This form must be signed in your handwriting and delivered to the School of Accountancy, along with the Thank-you card or note, detailed above.) **Books are limited, please contact Nancy Stott at nsstott@uakron.edu to be put on the possible grant list.**

Student Recipient Signature	UA Student ID #	Course & Section #
Phone Number	UA Email Address	
Nancy Stott Administrative Assistant George W. Daverio School of Accountancy	Date	

WK1	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Aug 27	Ch 1 Introduction to Financial Statements	LO1	Chapter 1 Video Pre1-1: BE1-1, BE1-2			
W Aug 29		LO2-LO3	Pre 1-2: BE1-3, Do It!1-2, E1-1, <u>E1-5</u>	<u>E -10</u> , <u>P1-5A</u>		
F Aug 31					Post1: <u>P1-3A</u> , CT1-3	
Sun Sept 2						Orion: Ch 1

WK2	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Sept 3	Ch 2 A Further Look at Financial Statements			No class due to Labor Day		
W Sept 5		LO 1 LO2-LO3	Chapter 2 Video Math Skills Videos Pre2-1: E2-1, <u>E2-4</u> Pre2-2: BE2-5, BE2-7 (use information in illustration 2-18)	E2-6, Do It!2-1b, P2-2A, <u>E2-8</u> , E2-13, P2-7A		
F Sept 7					Post2: <u>P2-3A</u> , CT2-3	
Sun Sept 9						Orion: Ch 2

WK3	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Sept 10	Ch 3 The Accounting Information System	LO1 –LO3	Chapter 3 Video Pre3-1: BE3-1, BE3-4, E3-1	E3-6, E3-11		
W Sept 12		LO4-LO5	Pre3-2: E3-10, BE3-10, Do It!3-5	E3-20, <u>P3-6A</u>		
F Sept 14					Post3: E3-18, <u>P3-5A</u> , CT3-3	
Sun Sept 16						Orion: Ch 3

WK4	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post- Class	Review and Reflect
M Sept 17	Ch 4 Adjusting Entries	LO1-LO3	Chapter 4 Video Pre4-1: BE4-3, BE4-4, BE4-5, Do It!4-3	Do It!4-3, <u>E4-9</u> , E4-10		
W Sept 19		LO4-LO5	Pre4-2: BE4-12, BE4-13, BE 4-15, Do It!4-4b	P4-2A, E4-19		
F Sept 21					Post4-1: E4-2, <u>P4-3A</u> , E4-16, E4-20	
Sun Sept 23						Orion: Ch 4

WK5	Chapter Topic	Reading and Chapter Review Tutorial	Pre- Class	In Class	Post- Class	Review and Reflect
M Sept 24	Exam Review and Exam		Project 1 Due	No class due to Presidents' Day, but I will be in class anyway to have a review session		
W Sept 26			Exam 1 Practice Test Due	Exam 1 Ch 1-4 (Meet in Schrank North 152)		

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

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

WK8	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 15	Ch 7 Internal Control	LO1-LO2	Chapter 7 Video Pre7-1: BE7-1, BE7-4, BE7-6	E7-1, E7-4		
W Oct 17		LO3-LO4	Pre7-2: BE7-8, E7-8	E7-8, CT7-10, CT7-12		
F Oct 19					Post7: P7-2A, <u>P7-3A</u> , CT7-3	
Sun Oct 21						Orion: Ch 7

WK9	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 22	Ch 8 Receivables	LO1-LO2	Chapter 8 Video Pre8-1: E8-2, BE8-5, BE8-3, E8-9	E8-5, E8-3, E8-7, E8-8		
W Oct 24		LO3-LO4	Pre8-2: Do It!8-3, BE8-7, BE8-11	E8-11		
F Oct 26					Post8-1: P8-5A, P8-6A, CT8-3	
Sun Oct 27						Orion: Ch 8

WK10	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Oct 29	Exam Review and Exam		Project 2 due	Exam Review		
W Oct 31			Exam 2 Practice Test Due	Exam 2 Ch 5-8 (Meet in Schrank North 152)		

WK11	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Nov 5	Ch 9 Long-Lived Assets	LO1-LO3	Chapter 9 Video Pre9-1: BE9-2, BE9-4, BE9-13, BE9-14	E9-3, BE9-5, P9-9A, BE9-6, E9-8,		
W Nov 7		LO4-LO5	Pre9-2: BE9-8, BE9-7, Do It!9-4	E9-11		
F Nov 9					Post9: P9-2A, P9-8A, P9-3A, CT9-3	
Sun Nov 11						Orion: Ch 9

WK12	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Nov 12	Ch 10 Liabilities	LO1-LO3, LO5	Chapter 10 Video Pre10-1: BE10-2, BE10-8, BE10-10, DOIt!10-3a	E10-3, E10-7, E10-21, E10-20		
W Nov 14		LO4, LO7	Pre10-2: Do It!10-3b, BE10-19, E10-17	BE10-11, E10-24		
F Nov 16					Post10: P10-2A, P10-4A, P10-8A, CT10-3	
Sun Nov 18						Orion: Ch 10

WK13	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Nov 19	Ch 10 Liabilities					
W Nov 21						

WK14	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Nov 26	Ch 11 Stockholders Equity	LO1-LO3	Chapter 11 Video Pre 11-1: E11-1, E11-2, BE11-5	E11-3, E11-6		
W Nov 28		LO4-LO5	Pre 11-2: BE11-6, BE11-12, BE11-10, BE11-11	E11-16, E11-7, E11-11, E11-14		
F Nov 30					Post11: P11-2A, P11-8A, CT11-3	
Sun Dec 2						Orion: Ch 11

WK15	Chapter Topic	Reading and Chapter Review Tutorial	Pre-Class	In Class	Post-Class	Review and Reflect
M Dec 3	Exam review		Project 3 due	Exam Review		
W Dec 5			Exam 3 Practice Test Due	Exam 3 Ch 9-11 (meet in Schrank North 152)		
WK 16	Chapter Topic					lect
	Comprehensive Final Exam		Comprehensive exam with emphasis on accounting cycle, classified balance sheet, multiple step income statement and key concepts from course.	Final Exam Ch 1-11 (meet in Shrank North 152)		

Tentative Class Schedule Changes may be made via class announcements, Brightspace announcements, or University of Akron email.