

**ACCT. 1010 – Financial Accounting  
Spring 2019**

Class No. 1247  
Class No. 1248

Room: Copeland 104  
Room: Copeland 104

MWF 10:45-11:40 a.m.  
MWF 12:55-1:50 p.m.

**Susanne C. Freeland, CPA, MT**  
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**Office Phone: 740-597-1508**  
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**Office Hours:**  
Wed/Fri 12-12:30 pm and 2-3 pm  
Tue/Thurs 10 am – 11:30 am  
And by appointment

**Course Objectives:** To introduce you to The Language of Business-Accounting!  
To introduce you to the thinking process of the Accountant.  
To introduce you to Generally Accepted Accounting Principles (GAAP), and the effect they have on how transactions are recorded and the resulting effect on financial statements.

**Required Materials:** *The Map.* The book will be handed out in class during the second or third week of the semester. You will need **access to a computer** with Word, Excel, Acrobat Reader and internet service. The required calculator for this course is a **Texas Instruments BA II Plus**. This is the only calculator you may use during exams. **You will need this calculator by Monday, January 28.** You can get the calculator at Walmart, other local stores, or online. See the website for more details. You are required to bring to each class, the Map, BA II Plus calculator, pencils, a good eraser, notebook paper and your completed homework assignments.

**Website:** ohioaccounting1010.com

**Reference Materials:** Any beginning accounting textbook will contain most of what we will be covering in class. I also have accounting textbooks available in my office and will loan you one for the semester. **Accounting Made Simple** by Mike Piper is a good resource and is available at Amazon for about \$14 (\$5 for the Kindle version to purchase; Kindle Unlimited selection). It provides vocabulary and an overview for this class. (Ignore the discussion of Cash Flow Statements).

**Prerequisite:** Tier I math or higher placement.

**Grading Policy**

Your grade in this course will be based on the following:

Biography	7 points
Exam 1	268 points
Exam 2 (comprehensive)	275 points
Homework (collected randomly), quizzes, etc.	150 points
Evaluation	5* points
Final Exam (Comprehensive!!)	<u>300</u> points
Total points	1,000

**Due by Wednesday, January 23**  
**Thursday, February 14, 7-9 pm. Location TBA**  
**Thursday, March 28, 7-9 pm. Location TBA**

\* extra credit

**Monday, April 29, 2:30 pm, location TBA**

Final course grades will be assigned according to the following point scale:

A	920 and above points	B-	800 points	D+	680 points
A-	900 points	C+	780 points	D	620 points
B+	880 points	C	720 points	D-	600 points
B	820 points	C-	700 points	F	Less than 600 points

Exams may consist of multiple choice, matching, short problems, essays, and comprehensive problems. Exams must be taken at the scheduled times unless **advance arrangements** have been made with me. Failure to follow this policy will result in a zero for the exam. Exams are the property of the School of Accountancy. Failure to turn in an exam will result in a grade of zero for that exam. Accounting 101 is a coordinated course. The coordinator of the course is Dr. Kirch, 593-9321, kirch@ohio.edu.

#### Homework:

Several homework assignments will be collected on an unannounced basis throughout the semester. Each homework assignment will be worth 10 points. The top fifteen grades will count toward the 150 points assigned for homework for this class. Each assignment will be graded as an assessment of your understanding and application of the specific learning objectives assigned. Attendance may be taken instead of collecting homework at the discretion of the instructor. All students present on those days will receive full homework credit for that day. Pop quizzes or open book quizzes may also be substituted for homework at the discretion of the instructor. **No late homework will be accepted.** You may turn in homework early. Your homework should be your own work. If you turn in someone else's homework assignment as your own (including my spreadsheets or handouts or solutions from a prior semester) your final grade will include **NO** points for homework.

You should plan to spend, at least, 6 to 12 hours per week outside of class doing your homework assignments for this class. The best approach is to spend some time each day doing your accounting homework. It is essential that you attempt to do all homework problems before coming to class. Homework solutions will be available (**after** all homework is collected) on the Map website (**ohioaccounting1010.com**). There are additional resources available at this website. To access these resources you will need a computer that can read PDF, Word and Excel files. I strongly recommend that you make good use of these resources and attempt all of the homework. If you do not do the homework in this class, you will probably not have a good understanding of the material. As a result, you will have a very difficult time with the exams.

#### Attendance:

Your success in this class is directly related to your own efforts. If you attend class each day and come prepared to participate you will be more likely to succeed. **All absences beyond three classes (this includes illness and University sanctioned absences) will reduce your final grade by 50 points each. If you are late to class your grade will be reduced by 10 points (each time you are late) and any homework turned in will receive a zero grade.**

Other Rules: See the General Rules of Accounting 1010. These are located in the book and online.

Withdrawal Dates: The last day to drop without receiving a WP/WF grade is Friday, January 25, 2019.  
The last day to drop with a WP/WF grade assigned is Friday, March 29, 2019.

Cheating: Anyone caught cheating on exams will receive an F in the class.

Course Evaluations: Course evaluations are to be done online at <http://www.cob.ohio.edu/evaluation/> Online evaluations are to be completed before the final exam and I will let you know when they are open. A list of students who complete the evaluation will be provided to me - each student listed will receive 5 extra credit points!

#### Secrets for Success:

Come to class every day, arrive on time, do any reading assigned **before** you come to class, bring questions to class (there is no such thing as a stupid question in accounting), do your homework every day, and find a friend to study and discuss your questions with. The more you talk about accounting, the better you understand accounting. Most importantly, **ask me for help before it's too late.** I schedule office hours in order for you to come to me for help – take advantage of this time. This class will be unlike most any other class you have taken in terms of rigor and workload. Once you get behind, it is very difficult, if not impossible, to catch up – most of the topics build on each other.

#### Changes to Syllabus:

This syllabus is tentative and subject to change at the discretion of the instructor. Changes and additions to the syllabus will be announced in class or by email to your **OU Oak account**. You are responsible for all assignments in the syllabus and any announced changes to the syllabus. You are responsible for anything sent to your OU Oak account.

Student Code of Conduct: The Ohio University Code of Student Conduct prohibits all forms of academic dishonesty. For such behavior, the student may fail the course or be expelled from the University. Students should refer to the Ohio University Student Handbook for these regulations. (<http://www.ohio.edu/education/student-services/ost/upload/Student-Teaching-Handbook.pdf>)

Special Needs or Disabilities: Students with documented special needs or a disability may request special services. The student should contact the instructor within the first two weeks of the academic session for making these arrangements.