Course Syllabus ACCT 210 Principles of Accounting I
Fall 2009, Internet Course

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Office Hours: Mon/Wed 2:00 – 3:00; T/Th 9:00 – 10:00; by appointment and virtual hours*
Email: LauraProsser@bhsu.edu

**Please note that the above hours are when I am in my office but the Tuesday and Thursday hours are also virtual meaning that I will be available during these hours to answer questions online. I will also call students if you provide me with your phone number.

Course Description: Principles of Accounting I is a three semester hour course designed to study the fundamental accounting principles and procedures such as journalizing, posting, preparation of financial statements, and other selected topics. Accounting is emphasized as a service activity designed to provide the information about economic entities that is necessary for making sound decisions.

Prerequisite: None

System Education Goals: This course supports the College of Education and Business & Technology’s conceptual framework, Preparing Professionals for the 21st Century by presenting to students the knowledge base for the content they will eventually be teaching. Mastery of the content in this course supports INTASC Standard One: Knowledge of Content and Pedagogy. This course also partially fulfills content requirements for the 7-12 Vocational Business Education Endorsement Program, Vocational Marketing Education Endorsement Program, Marketing Education Endorsement Program, and the Business Education Endorsement Program per ARSD 24:16:08:21, 24:16:08:27, 24:16:08:24. Specifically, this course requires students to demonstrate their knowledge of the following standards:

Standard 1: The program shall require coursework sufficient to constitute a major, with at least 50 percent in upper division coursework, which includes the study of accounting, computation, and finance.

Students will demonstrate this competency through written examination questions, final examination questions and by performing calculations and completing assignments that demonstrate the application of accounting principles. Students will also use computerized entry systems to demonstrate proficiency of accounting topics and material.

Course Objectives (Outcomes): To introduce the Accounting cycle concepts of accrual based accounting for a sole proprietorship according to Generally Accepted Accounting Principles (GAAP.) Upon completion of Accounting 210, the student will:

1. Demonstrate an understanding of accounting principles relative to the preparation and use of financial statements including:
   - Recording changes in financial position (balance sheet.)
   - Measuring periodic business income (income statement.)
   - Preparing end of the period adjusting entries.
   - Preparing the 10 column accounting work sheet.
   - Preparing end of period closing entries.
   - Understand the purpose of controlling accounts and subsidiary ledgers.
   - Understand the purpose of special journals.

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Course Objectives (Outcomes): (cont.)
2. Analyze and adjust the following general ledger accounts:
   - Cash
   - Prepaid Expenses
   - Accounts Receivable
   - Notes Receivable
   - Inventories
   - Fixed Assets
   - Intangible Assets
   - Current Liabilities.

This course provides the student with the core introduction to accounting principles and methods that are vital to understanding and evaluating business performance.


Teaching Strategies: Online courses require facilitation by the instructor to guide students through the material. Chapter outlines and power points of the chapter lectures are provided to students to achieve this goal. Emphasis will be based on application of the material through problem solving and utilizing the terminology and accounting techniques presented. Testing will also aid in reaching class objectives.

Internet Course Requirements: Internet courses are unique in their requirements in two areas: technical requirements and student effort.

Technical Requirements:
Course access: Your course uses the Desire to Learn Internet Course Platform which is accessed at the following website: https://d21.sdbor.edu/. This site is used to access all online course materials including each chapter’s lecture outlines, power point slides, homework assignments, homework solutions, quizzes and public discussion messages. Upon registration, you will be provided with a user ID and password.

System Check: On the Desire to Learn homepage, please perform the “System Check” to make sure that your computer is compatible with the requirements for successfully running the Desire to Learn program.

Wiley Plus: Access to this program comes shrinkwrapped with your textbook. The unique course URL is http://edugen.wiley.com/edugen/class/clsc126160/. Go to the URL and use the user ID and password that you purchased with your textbook to access the class. If you purchased a used book, you will need to buy a Wiley Plus code. Instructions for purchasing a code are at the URL given. Also refer to the separate sheet of directions for Wiley Plus.

Student Effort:
Time Requirements: Each student should budget as much or more time to this online course as they would a typical “face-to-face” class. The traditional lecture based class involves 3 hours of class time per week with typically 2 hours outside of class for every hour in class which is an additional 6 hours adding up to a minimum of 9 hours per week.

It is strongly recommended that you schedule specific times per week to devote to this class, just as you would for a lecture based class. Each student should print out the Course Calendar/Checklist to guide you in "pacing" yourself to successful course completion. NOTE: There is also a calendar in Desire 2 Learn to reference for pertinent due dates.

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Student Effort (cont.)

Unique Internet Course Attributes: Learning via the Internet requires much more self-motivation and independent study than a lecture based class. It is definitely not easier than a lecture based class but is suited to your unique time schedule and/or other constraints. Online courses can be more challenging than the same class taken in a classroom environment but can be a very positive and productive experience if the student is dedicated to completing the work as required.

Falling Behind: The biggest problem in an online course is when students fall behind schedule. To ensure that this does not happen, the following rules apply:

1) The chapter online quizzes will only be available for one week after the calendar due date. One week after the designated due date, students will receive a score of 0 on quizzes.
2) All students must complete the first half of the course (Chapters 1 – 6) and take the online midterm exam by October 23rd. (The midterm is available only on Thursday, October 22.)
3) All students must complete the second half of the course (Chapters 7 - 11) and take the online final exam by December 18th. (The final exam is available only on Thursday, December 17.)

NOTE: You may always work ahead. (However, the midterm and final exams may not be taken early.)

Learning Protocols via Desire to Learn Platform: The basic format of Desire to Learn and the areas you will need to access are as follows:

Course Home: This section gives you basic information about your class and is the first place you go when you log in. Look at this section for current announcements regarding your course.

Course Mail: This is found at the top of the page in the navigation bar. All private communications should go through the course email. Email will be checked on a daily basis during the week and at least once per weekend.

Calendar: This is also found at the top of the page in the navigation bar. Use the calendar to review what is due and help manage your coursework and due dates.

Content: This is found in the lower navigation bar on the course home page. This section is the most important one you will use. It has all the files that you need to access to do your work. Included here are:
- Syllabus
- Supply List
- Wiley Plus Directions
- Chapter Outlines to Complete
- Chapter Power Point Presentations
- Chapter Answers to Questions, Brief Exercises and "B" Problems
- Monopoly Directions and Assignment Requirements
- Midterm Exam Checklist and Ethics Statement
- Final Exam Checklist and Ethics Statement

Discuss: This is the discussion board. Questions may be posted here so that everyone can benefit from the question and the response. Think of this as raising your hand in class and having your question answered. Also feel free to answer your classmates' questions or add to the answers provided or questions asked.

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Learning Protocols via Desire to Learn Platform: (cont.)

**Dropbox:** This is used to upload documents that are submitted for grading. The dropbox will be used for Monopoly assignment answers and any other problems as assigned.

**Quizzes:** This is the area where you go to complete your syllabus quiz and chapter quizzes as well as your midterm and final exams.

**Grades:** This section allows you to check your grades to date.

**Course Outline:** **subject to change at instructor’s discretion**

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Material to Cover</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aug. 31 – Sept. 6</td>
<td>Course Introduction/Syllabus Quiz/ Wiley Plus Log in</td>
</tr>
<tr>
<td>2</td>
<td>Sept. 6 – Sept. 13</td>
<td>Chapter 1 Assignment and Quiz</td>
</tr>
<tr>
<td>3</td>
<td>Sept. 14 – Sept. 20</td>
<td>Chapter 2 Assignment and Quiz</td>
</tr>
<tr>
<td>4</td>
<td>Sept. 21 – Sept. 27</td>
<td>Chapter 3 Assignment and Quiz</td>
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<tr>
<td>5</td>
<td>Sept. 28 – Oct. 4</td>
<td>Chapter 4 Assignment and Quiz</td>
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<tr>
<td>6</td>
<td>Oct. 5 – Oct. 11</td>
<td>Chapter 5 Assignment and Quiz</td>
</tr>
<tr>
<td>7</td>
<td>Oct. 12 – Oct. 18</td>
<td>Chapter 6 Assignment and Quiz</td>
</tr>
<tr>
<td>8</td>
<td>Oct. 19 – Oct. 25</td>
<td>Midterm Exam: Must be taken on October 22 between 8:00 am and 11:00 pm mountain time.</td>
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<tr>
<td>9</td>
<td>Oct. 26 – Nov. 1</td>
<td>Monopoly Assignment</td>
</tr>
<tr>
<td>10</td>
<td>Nov. 2 – Nov. 8</td>
<td>Chapter 7 Assignment and Quiz</td>
</tr>
<tr>
<td>11</td>
<td>Nov. 9 – Nov. 15</td>
<td>Chapter 8 Assignment and Quiz</td>
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<tr>
<td>12</td>
<td>Nov. 16 – Nov. 22</td>
<td>Chapter 9 Assignment and Quiz</td>
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<td>13</td>
<td>Nov. 23 – Nov. 29</td>
<td>Chapter 10 Assignment and Quiz</td>
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<tr>
<td>14</td>
<td>Nov. 30 – Dec. 6</td>
<td>Chapter 11 Assignment and Quiz</td>
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<tr>
<td>15</td>
<td>Dec. 7 – Dec. 13</td>
<td>Final Exam Review</td>
</tr>
<tr>
<td>16</td>
<td>Dec. 14 – Dec. 18</td>
<td>Final Exam: Must be taken on December 17 between 8:00 am and 11:00 pm mountain time.</td>
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</tbody>
</table>

**Evaluation:** Your grade will be comprised of the following:

**Grade Points:**
- Midterm Exam Chapters 1 - 6  ... 250 points
- Final Exam Chapters 7 – 11  ... 250 points
- Chapter Quizzes – 11 at 20 points each  ... 220 points
- Syllabus Quiz  ... 10 points
- Homework **see below**  ... 220 points
- Monopoly Assignment  ... 50 points
- Total  ... 1,000 points

**Grade Scale:**
- 90 – 100% = A
- 80 -- 89% = B
- 70 -- 79% = C
- 60 -- 69% = D
- Below 60% = F

Incompletes “I” grades and Withdrawals “W” grades will be handled according to University policy.

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Evaluation (cont.)

Exams – There will be 2 chapter tests. The midterm exam will cover Chapters 1 – 6 and is an online 90 minute exam. The final exam will cover Chapters 7 – 11 and is also an online 90 minute exam. Exams must be taken on the date specified. Once the exam is opened, students have 90 minutes in which to complete the exam. Exams are to be completed closed book and closed note. Students should not access any materials to aid in taking the exam.

Chapter Quizzes – There will be eleven chapter quizzes covering each chapter studied. Quizzes are to be completed closed book and closed note. Students should not access any materials to aid in taking the quizzes. These quizzes are also online and must be taken by the date specified. Quizzes will be available for 1 week after the due date but after that date, they will not be available and no credit for the quiz will be given. NOTE: There is also a quiz over the syllabus accounting for 10 points of your grade. There is also an extra credit quiz over Wiley Plus given during the first week of class. This is worth 20 points of extra credit.

Homework – Homework is required in order to fully understand the concepts that are being covered. There are assigned homework exercises for each chapter. For each chapter, there are various recommended or required areas that you need to review and/or complete.

- **Chapter Demonstration Problems** within each chapter – complete in pencil using a good faith effort. Then correct your work in red pen by checking the solution in the textbook.
- **Self Study Questions** – Answer these multiple choice questions after you read each chapter. The solutions are on the very last page of each chapter. Check your work in red pen.
- **Questions** – Answer these questions as you read the chapter. These are a great review of topics and concepts. Check your answers with the solutions available in Desire 2 Learn. **
- **Brief Exercises** – Complete these exercises as you read the chapter. These help to apply the material one step at a time. Complete these on paper in pencil and correct your answers using a red pen. The solutions are posted in Desire 2 Learn. **
- **Exercises** – Complete the assigned exercises in the Wiley Plus Program. The answers will be available to you in the Wiley Plus program after you have completed the exercises. You have three tries in which to get the answers right. You will receive points based on the score you earn on the work. **
- **“A” Problems** – Complete these problems in the Wiley Plus program. These are graded on participation and effort – not final score, however a GOOD FAITH effort must be made in order to receive full credit. **

**See assignment list for specific items assigned in each area.

**Wiley Plus:** The exercises and problems that you complete in Wiley Plus are graded. The scores that you earn will be averaged and the average will be multiplied by 165 points for this part of your grade (11 chapters at 15 points per chapter). Please refer to separate document describing Wiley Plus assignments and the Wiley Plus program. NOTE: It is strongly recommended that you do the brief exercises and review the “B” problems prior to completing the graded work.

**Self Reported:** The chapter demonstration problems, self study questions, questions, and brief exercises are to be done on your own. You will report your efforts at midterm exam time and final exam time and these self reported progress reports account for the other 55 points of your homework grade (11 chapters at 5 points per chapter).

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**Evaluation (cont.)**

*NOTE:* The red pen correction method noted above for completing homework is a proven technique for learning the class concepts. Work the problem first and then correct your work using a red pen or pencil to mark items missed. When studying for your exams, study the red corrections.

**Monopoly** – During Week 9, students will be applying their new knowledge of accounting to a small business using the game of Monopoly. Each student will play Monopoly for a total of 10 turns and then prepare journal entries, adjusting entries, closing entries and financial statements reflecting the transactions. Complete directions for the Monopoly assignments will be posted in Desire 2 Learn contents section. Answers to this assignment will be submitted via the Drop box in the class. Monopoly assignment answers will be accepted for 1 week after the due date. Work more than 1 week late will not be accepted.

**Participation/Extra Credit:** Students can earn up to 20 extra credit points toward their overall grade by regularly participating in the discussions. Asking good questions and taking the time to respond to your classmates is a great way to reinforce the material for yourself and for others. Points awarded are based on the content and frequency of participation and are at the discretion of the instructor.

**Other Important Class Information:**

**Attendance Policy:** Attendance is very critical to your successful performance in any college class. It is especially important in an online environment. Setting aside specific times to work on the course material and sticking to your schedule ensures that you regularly log into the class and complete the work. If you have to be gone and won’t have internet access, it is best to work ahead and to let me know that you will be gone.

**ADA Statement:** Reasonable accommodations, as arranged through the Disabilities Services Coordinator, will be provided students with documented disabilities. Contact the BHSU Disabilities Services Coordinator, Mike McNeil, at 605-642-6099, (Jacket Legacy Room in the Student Union) or via email at mikemcneil@bhsu.edu for more information. Additional information can also be found at [http://www.bhsu.edu/StudentLife/Learning/DisabilityServices/tabid/162/Default.aspx](http://www.bhsu.edu/StudentLife/Learning/DisabilityServices/tabid/162/Default.aspx)

**Freedom in Learning:** Under Board of Regents and University policy student academic performance may be evaluated solely on an academic basis, not on opinions or conduct in matters unrelated to academic standards. Students should be free to take reasoned exception to the data or views offered in any course of study and to reserve judgment about matters of opinion, but they are responsible for learning the content of any course of study for which they are enrolled. Students who believe that an academic evaluation reflects prejudiced or capricious consideration of student opinions or conduct unrelated to academic standards should contact the chair of the department in which the course is being taught to initiate a review of the evaluation.

**Cheating and Plagiarism:** Cheating is not tolerated under any circumstances. Adhering to professional standards and strong ethical behavior is especially necessary in the accounting profession given the current business climate. Students are expected to complete their own work individually and any student caught cheating on examinations, quizzes, or assignments will at a minimum automatically receive an F for the assignment and will be reported to the appropriate University personnel. The University’s *Student Handbook* provides more information complete with policies and examples.
Recommended Success Procedures:

1) Review the chapter summary first to get an idea of what the chapter is covering.
2) Read the chapter.
3) Review illustrations and examples.
4) Go through the Power Point lecture and complete the lecture outline.
5) Complete the questions and brief exercises as you read the chapter. Check your answers using the red pen correction method.
6) Work the demonstration problem and check your answer using the red pen correction method. (The answer is in your textbook.)
7) Work the exercises in Wiley Plus and review your answers.
8) Work the “A” problems in Wiley Plus and check your answers.
9) Review the concepts by completing the self study questions and checking your answers.
10) Review your completed lecture notes.
11) Take the chapter quiz.
12) Review your work before moving on to the next chapter.
13) HINT: Don’t try to do the work all in one sitting. If you work on this material consistently doing part of the assignment each day, you will have a more thorough understanding of the content than if you try to “cram” it all into one short study period. Develop a schedule and adhere to it.