

TEXT: *Accounting: Information for Business Decisions*; Cunningham; 2nd edition (required),

CALCULATORS: Basic 6 function calculators may (and should) be used for any class activity including exams

METHODS OF INSTRUCTION: Primarily through lecture, in class demonstration, and homework review. Questions are encouraged and participation is expected.

ATTENDANCE: Each chapter in this course builds upon the foundation of earlier chapters. Absences will impair ability to master new material; the result will be lower grades without an imposed penalty. If the student expects to learn, (s)he must attend class.

METHODS OF LEARNING: Reading for the chapter should be done prior to the scheduled lecture on that chapter. This initial reading should be done in order to become familiar with the issues and to identify potential problem areas. After the lecture over the chapter, reread for mastery.

For the majority of students, failure to do homework results in failure to master the course content. Be prepared to solve assigned problems in class when called upon.

Problems should be done in pencil. **Problems should be neat, legible, and in good form.** It is best to try to do the assignments without referring to the text unless absolutely necessary. As problems are discussed, make corrections in a different color; this will help identify problem areas to study for exams.

Each chapter begins with a list of questions which are the chapter's learning objectives. At the conclusion of each chapter, refer back to these questions and confirm that you can answer each of them.

EXAMS: There will be three unit exams. Make-up exams are allowed at the sole discretion of the instructor and only under the most extreme circumstances, (and then require the signatures of three physicians, the governor of Utah, and the Archbishop of Canterbury). In other words, don't miss scheduled exams. In-class exams are to the work of each individual only; exams are closed book, no notes, and no conversation. Violations of this policy will result in withdrawal or failure, and will be reported to the dean for appropriate action. Take-home exams must be received by the instructor no later than one week from the day of distribution unless the instructor advises differently.

ACADEMIC DISHONESTY: The Doane College Academic Integrity Policy will be adhered to in this class. **All projects and tests will represent your own work.** Any use of others' ideas and words without proper citation is plagiarism and will result in penalties to be determined by the instructor and/or the dean of undergraduate studies. Students may work together to complete homework assignments, but work should be substantially one's own. In-class exams are to the work of each individual only; exams are closed book, no notes, and no conversation. Violations of this policy will result in withdrawal or failure, and will be reported to the dean for appropriate action.

GRADES: The final grade will be determined as follows:

3 exams (@ 100)	300	A	270-300
		B	240-269
		C	210-239
		D	180-209
Total	<u>300</u>	F	0-179

Date	Discussion/Reading Assignment/Exams	Homework				
06/02	Course Introduction Chapter 1: Introduction to Business and Accounting Chapter 5: The Accounting System: Concepts and Applications	<i>For each chapter, I recommend you to do all the Excel problems</i>				
06/09	Chapter 6: The Income Statement: Its Contents and Use	<table border="1"> <tr> <td data-bbox="959 489 1084 554">Chap 5</td> <td data-bbox="1084 489 1414 554">24, 30, 31, 32, 29, 37, 28, 39 (req 1), 40</td> </tr> </table>	Chap 5	24, 30, 31, 32, 29, 37, 28, 39 (req 1), 40		
Chap 5	24, 30, 31, 32, 29, 37, 28, 39 (req 1), 40					
06/16	UNIT EXAM: Chapters 1, 5, and 6 Chapter 7: The Balance Sheet: Its Content and Use	<table border="1"> <tr> <td data-bbox="959 596 1084 640">Chap 6</td> <td data-bbox="1084 596 1414 640">18, 23, 24, 27, 28, 29, 30</td> </tr> </table>	Chap 6	18, 23, 24, 27, 28, 29, 30		
Chap 6	18, 23, 24, 27, 28, 29, 30					
06/23	Chapter 8: The Cash Flow Statement: Its Content and Use Chapter 9: Managing and Reporting Working Capital	<table border="1"> <tr> <td data-bbox="959 682 1084 747">Chap 7</td> <td data-bbox="1084 682 1414 747">23, 27, 28, 34, 30, 35, 36, 37, 44</td> </tr> </table>	Chap 7	23, 27, 28, 34, 30, 35, 36, 37, 44		
Chap 7	23, 27, 28, 34, 30, 35, 36, 37, 44					
06/30	UNIT EXAM: Chapters 7-9 Chapter 19: Reporting Inventory (including the appendix)	<table border="1"> <tr> <td data-bbox="959 779 1084 823">Chap 8</td> <td data-bbox="1084 779 1414 823">18, 27, 31, 33</td> </tr> <tr> <td data-bbox="959 823 1084 854">Chap 9</td> <td data-bbox="1084 823 1414 854">22, 27, 29</td> </tr> </table>	Chap 8	18, 27, 31, 33	Chap 9	22, 27, 29
Chap 8	18, 27, 31, 33					
Chap 9	22, 27, 29					
07/07	Chapter 13: Revenues and Cash Collections Chapter 14: Expenses and Cash Payments	<table border="1"> <tr> <td data-bbox="959 886 1084 930">Chap 19</td> <td data-bbox="1084 886 1414 930">17, 19, 22, 23, 27</td> </tr> </table>	Chap 19	17, 19, 22, 23, 27		
Chap 19	17, 19, 22, 23, 27					
07/14	Chapter 21: Reporting Property, Plant, and Equipment, and Intangibles (omit pps. 740-750) For Accounting Majors: Appendix A: Recording, Storing, and Reporting Accounting Information	<table border="1"> <tr> <td data-bbox="959 1003 1084 1047">Chap 13</td> <td data-bbox="1084 1003 1414 1047">TBA</td> </tr> <tr> <td data-bbox="959 1047 1084 1092">Chap 14</td> <td data-bbox="1084 1047 1414 1092">TBA</td> </tr> </table>	Chap 13	TBA	Chap 14	TBA
Chap 13	TBA					
Chap 14	TBA					
07/21	UNIT EXAM: Chapters 13-14, 19, and 21	<table border="1"> <tr> <td data-bbox="959 1131 1084 1197">Chap 21</td> <td data-bbox="1084 1131 1414 1197">25, 30 (also DDB), 36, 41, 40, 43</td> </tr> </table>	Chap 21	25, 30 (also DDB), 36, 41, 40, 43		
Chap 21	25, 30 (also DDB), 36, 41, 40, 43					

The instructor reserves the right to revise the schedule and/or assignments as the quarter develops. I am in the process of reviewing the chapters and assignments which may well change. It is the student's responsibility to keep up to date with any revisions.

STUDENT INFORMATION: The Family Educational and Privacy Rights Act (FERPA), makes it illegal for school personnel, including instructors, to disclose personal information, including grades, by phone or e-mail. **Please do not ask to receive exam results or grades via phone or e-mail.**

