ACCTNG 3401-Financial Accounting & Reporting I
Spring 2017
Tue.&Thu. 9:30-10:45AM (SSB336) & 11:00AM-12:15PM (SSB335)

Instructor
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Office hours: Tue.&Thu. 12:30-1:30pm; other days by appointment

Course Prerequisites
Minimum campus GPA - 2.0, Math 1030, ACCTNG 2410, 57 hours. I will not waive prerequisites. Make certain that you have met these requirements.

Course Materials
• Textbook: Intermediate Accounting (8th edition) by Spiceland, Sepe, Nelson, and Thomas, Irwin Publishing. Chapter 1-9 and 13 will be covered in this course.
• Other course materials such as lecture powerpoints, cases, and assignments will be distributed two days before each chapter is started, either through MyGateway or Connect during the semester.

Course Objectives
• To strengthen your knowledge of the accounting cycle, to enhance your understanding of fundamental concepts in financial accounting, and to introduce advanced topics related primarily to the asset section of the balance sheet.
• To improve your case problem solving skills, technology skills, writing skills, communication skills, and interpersonal skills.

MyGateway/Emailing
• I will use announcement/email and calendar feature in MyGateway to communicate with you outside class. It is your responsibility to check the course site in MyGateway.
• Email Reply – you email will be replied within 48 hours unless I am out of town and not accessible. Email account – use your UMSL email account to ensure that the mail isn’t delegated to my junk folder.

Professional Behavior
Students are expected to communicate (both verbally and via email) in a courteous and professional manner at all times.

Academic Dishonesty
I have always taken cheating very seriously. I make no distinction between cheating on assignments or exams. Academic dishonesty will result in a grade of zero for the related assignment. These points may not be made up.

Grading
Below is a breakdown of the total points available for this course.
<table>
<thead>
<tr>
<th>Item</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams and Tests</td>
<td></td>
</tr>
<tr>
<td>Jumpstart assessment (25 points)</td>
<td>25</td>
</tr>
<tr>
<td>Exams (5@100 points each)</td>
<td>500</td>
</tr>
<tr>
<td>Final quiz (10 points)</td>
<td>10</td>
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<tr>
<td>Assignments</td>
<td></td>
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<tr>
<td>Pre-class assignments</td>
<td>20</td>
</tr>
<tr>
<td>Topic assignments (4@10 points each)</td>
<td>40</td>
</tr>
<tr>
<td>Connect assignments</td>
<td>30</td>
</tr>
<tr>
<td>Field Trip Assignment</td>
<td>5</td>
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<tr>
<td>Class project</td>
<td>30</td>
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<tr>
<td>Total</td>
<td>660</td>
</tr>
<tr>
<td>Extra credits (max. 10 points)</td>
<td>10</td>
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</tbody>
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Letter grades will be based on total points earned and will be determined based on a curve developed at the end of the course. My expectation is that the grades will be distributed as:

- [93-100%] = A, [90-93%] = A-; [87-90%] = B+, [83-87%] = B, [80-83%] = B-;
- [77-80%] = C+, [73-77%] = C, [70-73%] = C+; [60-70%] = D; below 60% = F.

Please note that I do not round up decimal points in the final grades.

One final note about grades. You need a 2.3 campus GPA to continue to take upper division courses and a College of Business GPA of 2.3 to graduate. In addition, to continue taking accounting courses you need a **2.3 GPA in your accounting classes.**

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1 The prerequisite for enrollment in ACCTNG 3402, 3411, 3441, 3451 and all 4000-level accounting courses is an upper-level accounting grade point average of **2.3 or higher.**
Assignments

Pre-class assignments: These assignments encourage you to attempt the cases prior to in-class discussion. The goal is to maximize your learning by motivating you to do assigned reading and bring questions to class discussion. Credits are awarded according to the level of efforts, which is different from all other parts of the class that are based on the level of performance.

Topic assignments: Four assignments are given to challenge you problem solving skills in order to help you master four most difficult topics covered in this course.

Connect Assignments: In each chapter, there will be on-line assignments on the Connect website to provide supplemental exercise. Each graded assignment is accompanied by hints, check my work, and a practice assignment to familiarize you with the questions. Thus, these assignments will not be discussed formally in class. Attempt early will give you time to see if you need help from the instructor or the tutor on individual basis.

Field Trip Assignment: It will ask you to study the reports by one U.S. public company to get familiar with the reporting requirements in the U.S. market.

Class Project: It will require you to complete the accounting cycle and analyze the financial statements for a company by using the knowledge you have learned during the semester.

Late assignment policy: I don't accept late assignments.

Extra Credits
Each attendance at an Accounting Club or other Business Fraternity meeting 5 points (2 max.)

Class Participation
Your participation in class is an important part of your success in the course. Participation includes asking questions, sharing your own ideas, listening to and showing respect for the opinion and efforts of others.

Drop Policy
Last Day to drop without receiving a grade – Feb.13
Last Day to drop with an EX grade (No instructor approval needed) - Mar.13
Last Day to drop with Instructor’s approval for an EX grade - Apr.17

Other Information
Course tutor information will be announced in MyGateway.

Students with disabilities who believe that they may need accommodations in this class are encouraged to contact the Disability Access Services Office in 144 Millennium Student Center at 516-6554 as soon as possible to ensure that such accommodations are arranged in a timely fashion.

UMSL Veterans Center provides veteran students with various support and programs, such as fellowship, math, writing tutors. Please contact them at (314)516-5705, 211 Clark Hall, or VeteransOffice@umsl.edu.