



SYLLABUS

Course Title	Financial Accounting
Course Number	ACC 103
Number of Credits	3 credits
Course Dates	1/13/20 - 3/7/20
Instructor	Rob Mizerski
Email Address	robert.mizerski@doane.edu
Office Hours/Availability	All calls, texts, or emails will be answered in 3-5 days.
Phone Number	Work number 402-826-8617 M-F 8-4:30. Personal number 402-730-3806, texts accepted.
Textbook Information: (e.g. title, edition, publisher, ISBN)	Required text: Financial Accounting The Impact on Decision Makers Tenth Edition Authors: Porter and Norton ISBN: 978-1-305-65417-4
Additional Course Materials	N/A
Course Description	An introduction to accounting principles and their application to the proprietorship, partnership and corporation through a financial statement approach.

Program Outcomes	Obtain a solid foundation in accounting and financial practices.
Course Learning Outcomes/Objectives	<p>Learning outcomes:</p> <ul style="list-style-type: none"> a. Obtain a solid foundation in accounting and financial practices. b. Gain knowledge and understanding of the theories of accounting and the ability to apply those theories to situations in the workplace c. Gain knowledge and understanding of the ethical and legal issues involved in accounting d. Gain knowledge and understanding of the nature of change and develop a willingness to anticipate, adapt, and respond effectively to change e. Obtain an understanding of the value of diversity f. At the end of this term students will be able: <ul style="list-style-type: none"> 1) Analyze and create Journal Entries. 2) Read and prepare in good form a balance sheet, income statement, and statement of retained earnings. 3) Identify an Asset, Liability, Owner's Equity, Income and Expense item. 4) Prepare Bank Reconciliation. 5) Describe structures that ensure a business has strong internal controls.
Technology Requirements	https://www.doane.edu/faq/minimum-computer-requirements

Course Schedule

Week or Module	Topic	Content	Assessments Matched to Learning Outcomes	Due Date & Time
1	Accounting as a form of Communication	Read Chapter 1	Homework and Quiz	End of Class August 14, 2019
2	Financial Statements and the annual Report	Read Chapter 2	Homework and Quiz	End of Class August 21, 2019
3	Processing Accounting Information	Read Chapter 3	Homework and Quiz	End of Class August 28, 2019
4	Mid term	Chapter 1, 2, & 3	Mid Term	6:15 pm September 4, 2019
5	Income Measurement and Accrual Accounting	Read Chapter 4	Homework and Quiz	End of Class September 11, 2019
6	Inventories and Costs of Goods Sold	Read Chapter 5	Homework and Quiz	End of Class September 18, 2019
7	Cash and internal controls	Read Chapter 6	Homework and Quiz	End of Class September 25, 2019
8	Final	Chapters 1, 2, 3, 4, 5, & 6	Final	6:15 pm October 2, 2019

Grading Assessments

Type of Assessment	Points	Total possible points
Homework - 6	5% each week	30%
Quiz - 6	5% each week, no make up allowed	30%
Mid Term	20%	20%
Final	20%	20%

Grade Scale

A+ = 97-100% A = 94-96% A- = 90-93% B+ = 87-89% B = 84-86% B- = 80-83%
C+ = 77-79% C = 74-76% C- = 70-73% D+ = 67-69% D = 64-66% D- = 60-63%
F= 59% or below

Participation Policy	A student is expected to be prompt and regularly attend on-ground classes in their entirety. Regular engagement is expected for on-line courses. Participation in class discussions is an integral part of your grade.
Study Time	Expectation of the amount of time the course requires students to spend preparing and completing assignments. Typically, students could expect to spend approximately 12 hours a week preparing for and actively participating in this 8-week 3 credit hour course. This actual time for study varies depending on students' backgrounds.
Late Work	Late work will not be accepted. Homework and quiz are due at the end of class each night. Mid term and Final are due by 6:15 pm on the due date, each day late will result in 10% taken from grade.
Submitting Assignments	All assignments are due at end of class each week. Assignments may either be handing in physically, or emailed to instructor.

Communication Policy including Assignment Feedback	Feedback on assignments is given the week after assignments are due Emails, texts, and calls will be returned within 3 days.
Academic Integrity Policy	<p>Doane University expects and requires all its students to act with honesty and integrity and respect the rights of others in carrying out all academic assignments. Academic dishonesty, the act of knowingly and willingly attempting or assisting others to gain academic success by dishonest means, is defined in four categories:</p> <ol style="list-style-type: none"> 1. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise." 2. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise." 3. Facilitating Academic Dishonesty - "Intentionally or knowingly helping or attempting to help another to commit an act of dishonesty," and/or coercing others to do the same. 4. Plagiarism - "Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise," in both oral and written projects. <p><i>Gehring, D., Nuss, E.M., & Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student Personnel Administrators</i></p> <p>For more information on the sanctions for academic dishonesty, please visit the website: http://catalog.doane.edu/content.php?catoid=18&navoid=1448#Academic_Dishonesty </p>
Academic Support	<p>Please contact academicsupport@doane.edu https://www.doane.edu/graduate-and-adult/academic-support </p>
Disability Services	<p>https://www.doane.edu/disability-services Doane University supports reasonable accommodations to allow participation by individuals with disabilities. Any request for accommodation must be initiated by the student as soon as possible. Each student receiving accommodations is responsible for his or her educational and personal needs while enrolled at Doane University.</p>
Military Services	https://www.doane.edu/graduate-and-adult/military
Anti-Harassment	http://catalog.doane.edu/content.php?catoid=5&navoid=452

Policy	
Grade Appeal Process	http://catalog.doane.edu/content.php?catoid=5&navoid=238
Credit Hour Definition	Doane University follows the federal guideline defining a credit hour as one hour (50 minutes) of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks (one semester), or the equivalent amount of work over a different time period (e.g., an 8-week term). This definition applies to courses regardless of delivery format, and thus includes in-person, online, and hybrid courses (combination of in-person and online). It also applies to internship, laboratory, performance, practicum, research, student teaching, and studio courses, among other contexts.
Syllabus Changes	Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time.