



**DOANE**  
UNIVERSITY

## SYLLABUS

<b>Course Title</b>	Financial Accounting
<b>Course Number</b>	ACC 103-ONL
<b>Number of Credits</b>	3 credits
<b>Course Dates</b>	1/13/20 - 3/7/20
<b>Instructor</b>	Robert Mizerski
<b>Email Address</b>	robert.mizerski@doane.edu
<b>Office Hours/Availability</b>	Calls, texts, and emails returned within 3 days. Office is located in Padour Walker on the Crete Campus, room 012. Available M-F 8 am-4:30 pm.
<b>Phone Number</b>	402-826-8617 (office) 402-730-3806(cell)
<b>Textbook Information: (e.g. title, edition, publisher, ISBN)</b>	Text book required:  Financial Accounting The Impact on Decision Makers Tenth Edition Authors: Porter and Norton ISBN: 978-1-305-65417-4
<b>Additional Course Materials</b>	N/A
<b>Course Description</b>	An introduction to accounting principles and their application to the proprietorship, partnership and corporation through a financial statement approach. Upon completion of this course, students will be able to: 1) read and understand accounting terminology at a basic level; 2) prepare and understand financial statements; 3) use

	accounting statements in decision making; and 4) demonstrate effective human interaction skills in group assignments.
<b>Program Outcomes</b>	Obtain a solid foundation in accounting and financial practices.
<b>Course Learning Outcomes/Objectives</b>	<p>At the completion of this course students will be able to:</p> <ol style="list-style-type: none"> <li>1) Analyze and create Journal Entries.</li> <li>2) Create and explain a balance sheet, income statement, and statement of retained earnings.</li> <li>3) Identify and explain inventory, cash, receivables, plant assets &amp; intangibles, current liabilities, payroll and corporate equity.</li> <li>4) Recognize, explain, and define the accounting equation.</li> <li>5) Recognize and explain all the steps in the accounting cycle.</li> </ol>
<b>Technology Requirements</b>	<a href="https://www.doane.edu/faq/minimum-computer-requirements">https://www.doane.edu/faq/minimum-computer-requirements</a>

## Course Schedule

Week/ Module	Primary Learning OBJECTIVE for this Module ("students will be able to..."):	ASSESSMENT (how are you measuring students' demonstration of skills?)	ASSIGNMENT (i.e. "homework"; how will the students practice the skills listed in the objective?)	INSTRUCTIONAL MATERIALS (readings, mini-lectures, all content)
Week/ Module 1	<ol style="list-style-type: none"> <li>1. Identify the difference between a debit and a credit.</li> <li>2. Define the normal balance of assets, liabilities, owners equity, income, and expenses.</li> </ol>	Quiz (MO1, MO2) Essay (MO3) First Draft Case Study (MO4)	Self Intro Discussion Skeletal Notes: Fill-in-blanks (MO 2, 3)	Mini Lectures (MO 2, 3 & 4)-cheat sheet Reading Chapter 3 (MO 1, 2, 3 & 4)

	<ol style="list-style-type: none"> <li>3. Explain why all journal entries must balance to the penny.</li> <li>4. Analyze and create Journal Entries.</li> </ol>			
Week/ Module 2	<ol style="list-style-type: none"> <li>1. Create a journal entry.</li> <li>2. Identify assets, liabilities, owners equity.</li> <li>3. Memorize and identify the various aspects of the accounting equation (Assets = Liabilities + Owners Equity.)</li> <li>4. Explain how a journal entry affects the accounting equation.</li> <li>5. Explain the purpose of the accounting equation.</li> </ol>	<p>Essay #2 MO 4 Essay #3 MO 5 Quiz (MO 2 &amp; 3) Case Study (MO 1, 2, 3)</p>	<p>Skeletal Notes (MO 2, 3, 4 &amp; 5) Group discussion board (MO 3 &amp; 4)</p>	<p>Mini Lecture (MO 1, 2, 3, 4, &amp; 5) Reading Chapter 1 Module 2 &amp; 3(MO 2, 3, 4 &amp; 5)</p>
Week/ Module 3	<ol style="list-style-type: none"> <li>1. Identify what inventory is for different industries.</li> <li>2. Identify what cash is.</li> <li>3. Identify what a receivable is, including how to make proper journal entries.</li> <li>4. Recognize the 7 steps in the accounting cycle.</li> <li>5. Explain how journal entries affect the accounting cycle.</li> <li>6. Explain the seven steps in the accounting cycle and which parts are generally automated compared to the manual parts.</li> </ol>	<p>Essay #4 (MO 5 &amp; 6) Quiz (MO 1, 2, 3, &amp; 4) Case Study (MO 3)-write answer Rob</p>	<p>Skeletal Notes (MO 3, 4, 5, &amp; 6) Group discussion board (MO 6)</p>	<p>Mini Lectures (MO 1 &amp; 2) Reading Chapter 7 Module 1 (MO 3) Reading Chapter 4 (MO 4, 5, 6)</p>
Week/ Module 4	<ol style="list-style-type: none"> <li>1. Identify plant assets and the proper accounting treatment for property, plant, and equipment.</li> <li>2. Identify the various intangible assets and the proper accounting treatment.</li> <li>3. Identify and explain the difference between</li> </ol>	<p>Essay (MO 2 &amp; 3) Quiz (MO 1, 2, &amp; 3) Case Study (MO 1)</p>	<p>Skeletal Notes (MO 1, 2, &amp; 3) Group Discussion Board (MO 3)</p>	<p>Mini Lectures (MO 1, 2,&amp; 3) Reading Chapter 2 Module 2 &amp; Chapter 8 (MO 1, 2, &amp; 3)</p>

	current and long term assets.			
Week/ Module 5	<ol style="list-style-type: none"> <li>1. Identify and explain the difference between an expense and a payable.</li> <li>2. Identify and explain the difference between current and long term liabilities.</li> <li>3. Identify and explain what owners equity is composed of.</li> </ol>	<p>Essay (MO 1, 2) Quiz (MO 1, 2, &amp; 3) Case Study (1, 2, &amp; 3)</p>	<p>Skeletal Notes (MO 2) Group Discussion Board (MO 3)</p>	<p>Mini Lectures (MO 1, 2, 3) Reading Chapter 9 Module 1 Chapter 10 Module 1 (MO 2)</p>
Week/ Module 6	<ol style="list-style-type: none"> <li>1. Identify the various components of the balance sheet.</li> <li>2. Identify the various components of the Income Statement.</li> <li>3. Identify the various components of the Statement of Retained Earnings.</li> </ol>	<p>Essay (MO 1, 2, &amp; 3) Quiz (MO, 1, 2, &amp; 3)</p>	<p>Skeletal Notes (MO 1, 2, &amp; 3) Group Discussion Board (MO 1, 2, &amp; 3)</p>	<p>Chapter 1 Module 2 (MO 1, 2, &amp; 3) Chapter 2 Module 1, 2, &amp; 3 (MO 1, 2 &amp; 3) Mini Lectures (MO 1, 2, &amp; 3)</p>
Week/ Module 7	<ol style="list-style-type: none"> <li>1. Explain the proper format of the balance sheet.</li> <li>2. Explain the proper format of the Income Statement.</li> <li>3. Explain the proper format of the Statement of Retained Earnings.</li> </ol>	<p>Essay (MO 1, 2, &amp; 3) Case Study (MO 1, 2, &amp; 3)-Write Answer</p>	<p>Quiz (MO 1, 2, &amp; 3) Group Discussion Board (MO 1, 2, &amp; 3)</p>	<p>Mini Lectures (MO 1, 2, &amp; 3)</p>
Week/ Module 8	<ol style="list-style-type: none"> <li>1. Create a balance sheet, income statement, and a statement of retained earnings in proper format from a story problem.</li> </ol>	<p>Case Study (MO 1)-write answer</p>	<p>Group Discussion Board (MO 1)</p>	<p>Mini Lectures (MO 1)</p>

### Grading Assessments

<b>Type of Assessment, Due Date, points assigned to each category.</b>
<p>Quizzes-Due Wednesday 11:59 PM CST-1 point per question-10%</p> <p>Quizzes are used to assess knowledge of material after reading, skeletal notes, and lectures.</p>

<p>Essays-Due Friday 11:59 PM CST-all 20 points-25%</p> <p>Essays will ask for a more in depth understanding of material. Accounting is more about words than math. Being able to convey this information in an easy to ready format with proper grammar is vital in a business environment.</p>
<p>Case Study-Due Saturday 11:59 PM CST-will vary-40%</p> <p>Case studies will test the knowledge acquired each week. Case studies will build on previous weeks assignments and will become a focal point of the class in the latter weeks. Case studies will bring together all aspects of knowledge.</p>
<p>Discussion Boards-Due Thursday &amp; Saturday 11:59 PM CST-all 20 points-15%</p> <p>Learning from each other is vital in accounting. We will be using the discussion boards to help each other learn. Everyone will learn from each other as we work together.</p>
<p>Skeletal Notes-Due Tuesday 11:59 PM CST-all 20 points-10%</p> <p>Skeletal notes are mainly for the students use. These will be essential to completing work each week.</p>

### **Online Courses ONLY**

#### **Online Course**

This is an online course and therefore there will not be any face-to-face class sessions. All assignments and course interactions will utilize internet technologies.

#### **Communicating with the Instructor**

This course uses a “three before me” policy in regards to student to faculty communications. When questions arise during the course of this class, please remember to check these three sources for an answer before asking me to reply to your individual questions:

1. Course syllabus
2. Announcements in Blackboard
3. The “Question Center” discussion board

This policy will help you in potentially identifying answers before I can get back to you and it also helps your instructor from answering similar questions or concerns multiple times.

If you cannot find an answer to your question, please first post your question to the “Question Center” discussion board. Here your question can be answered to the benefit of all students by either your fellow students who know the answer to your question or the instructor. You are encouraged to answer questions from other students in the discussion forum when you know the answer to a question in order to help provide timely assistance.

If you have questions of a personal nature such as relating a personal emergency, questioning a grade on an assignment, or something else that needs to be communicated privately, contact me via email or phone. My preference is that you will try to email me first. Please allow 24 hours for me to respond to emails Monday-Friday and 48 hours on the weekend.

If you have a question about the technology being used in the course, please contact the Doane University Help Desk for assistance.

Phone: 402-826-8411

Email: [helpdesk@doane.edu](mailto:helpdesk@doane.edu)

Web: <http://www.doane.edu>

### **Computer Requirements**

Minimum computer requirements for the successful use of Blackboard:

[http://www.doane.edu/about-doane/offices/its/help-and-support#min\\_requirements](http://www.doane.edu/about-doane/offices/its/help-and-support#min_requirements)

Minimum computer requirements for success in this course:

- Reliable computer and internet connection
- A web browser (Chrome or Mozilla Firefox)
- Adobe Acrobat Reader (free)
- Adobe Flash Player (free)
- Word processing software—Microsoft Word or Google Docs
- Webcam and mic

You are responsible for having a reliable computer and internet connection throughout the course.

### **Email and Internet**

You must have an active Doane University e-mail account and access to the Internet. *All instructor correspondence will be sent to your Doane University e-mail account.* Please plan on checking your Doane Gmail account regularly for course related messages.

This course uses Blackboard for the facilitation of communications between faculty and students, submission of assignments, and posting of grades. The Blackboard Course Site can be accessed at <http://bb2.doane.edu>

### **Submitting Assignments**

All assignments, unless otherwise announced by the instructor, MUST be submitted via Blackboard. Each assignment will have a designated place to submit the assignment.

### **Campus Network or Blackboard Outage**

When access to Blackboard is not available for an extended period of time (greater than one entire evening - 6pm till 11pm) you can reasonably expect that the due date for assignments will be changed to the next day (assignment still due by midnight).

### **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					

<b>Participation Policy</b>	<p>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.</p> <p>(Faculty to insert any additional class participation; see resource page for ideas.)</p>
<b>Study Time</b>	<p>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.</p>
<b>Late Work</b>	<p>Late work is not accepted. Exceptions can be made and any exceptions needed should be discussed with Rob prior to due date.</p>
<b>Submitting Assignments</b>	<p>All assignments will be turned in via Blackboard as a PDF.</p>
<b>Communication Policy including Assignment Feedback</b>	<p>Emails and discussion board posts will be answered as quickly as possible. Generally emails and posts are answered within 24 hours. Please allow for up to 72 hours for a response.</p>
<b>Academic Integrity Policy</b>	<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"> <li>1. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise."</li> <li>2. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise."</li> <li>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.</li> <li>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.</li> </ol> <p><i>Gehring, D., Nuss, E.M., &amp; Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student</i></p>

	<p><i>Personnel Administrators</i></p> <p>For more information on the sanctions for academic dishonesty, please visit the website:</p> <p><a href="http://catalog.doane.edu/content.php?catoid=18&amp;navoid=1448#Academic_Dishonesty">http://catalog.doane.edu/content.php?catoid=18&amp;navoid=1448#Academic Dishonesty</a></p>
<b>Academic Support</b>	<p>Please contact academicsupport@doane.edu</p> <p><a href="https://www.doane.edu/graduate-and-adult/academic-support">https://www.doane.edu/graduate-and-adult/academic-support</a></p>
<b>Disability Services</b>	<p><a href="https://www.doane.edu/disability-services">https://www.doane.edu/disability-services</a></p> <p>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>
<b>Military Services</b>	<p><a href="https://www.doane.edu/graduate-and-adult/military">https://www.doane.edu/graduate-and-adult/military</a></p>
<b>Anti-Harassment Policy</b>	<p><a href="http://catalog.doane.edu/content.php?catoid=5&amp;navoid=452">http://catalog.doane.edu/content.php?catoid=5&amp;navoid=452</a></p>
<b>Grade Appeal Process</b>	<p><a href="http://catalog.doane.edu/content.php?catoid=5&amp;navoid=238">http://catalog.doane.edu/content.php?catoid=5&amp;navoid=238</a></p>
<b>Credit Hour Definition</b>	<p>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.</p>
<b>Syllabus Changes</b>	<p>Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time.</p>



