

Accounting Principles I: 6200:201 - Section 001
Syllabus
Fall Semester, 2021

Introduction

Class Meeting Time and Location: Tuesday & Thursday, 9:15 am to 10:30 am, CBA 121

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Office Hours: Tuesday & Thursday, Noon to 2 pm, and by appointment

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Students are expected to attend every class and take exams at the scheduled times.

This syllabus contains a significant amount of detailed information about the course operation and student responsibilities. Its goal is to provide students with a valuable resource to enable efficient access to course policies and to quickly focus attention to mastering Principles of Accounting I. Students are expected to review the syllabus and understand the document in detail.

Students must score 100% on a “syllabus quiz” before access assignments becoming available. Students use information in the syllabus in order to pass the syllabus quiz. Prior to scoring 100% on the syllabus quiz, the student will be able to view just the syllabus in Brightspace. Once the student scores 100% on the syllabus quiz, all of the remaining modules of the course will open (Chapters 1 – 11, Projects, Exams, Review Quizzes, Practice Exams, and Professional Development).

Faculty interaction with students is always encouraged. Students are reminded to review the syllabus before asking or emailing the faculty about any question pertaining to course content.

Students may not change sections of this course after the due date for any assignments, as grades will not transfer from one section to another.

MISSION STATEMENT OF THE DAVERIO SCHOOL OF ACCOUNTANCY

The George W. Daverio School of Accountancy provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master’s-level education with an applied focus. The school offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The school stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service.

Each student who graduates from the College of Business Administration will:

- Master integrated business knowledge
- Analyze data using quantitative techniques
- Be informed decision makers
- Develop leadership and collaboration competencies
- Use writing and oral communication skills to persuade and to mobilize action
- Demonstrate a global perspective and cross-cultural awareness
- Recognize and understand how to address ethical concerns

COURSE OBJECTIVES

This course provides an introduction to accounting principles including accounting for revenues, expenses, assets, liabilities, equity, accounting standards and financial statements.

Summary of Key Objectives

- Introduce accounting, the language of business
- Review the important elements related to the accumulation and recording of data in financial statements
- Review the meaning and usefulness of the information presented in financial statements
- Record basic business transactions and prepare adjusting entries
- Prepare financial statements in good form
- Understand and calculate basic ratios used to analyze financial statements
- Understand and employ primary accounting standards related to receivables, inventory, plant assets, debt and equity
- Understand and employ basic internal control procedures

Emphasis on Ethics

- The discussion of ethical conduct will be integrated throughout the course through classroom discussions and the use of appropriate end-of-chapter materials. Ethical behavior in business is critical to the proper functioning of the financial markets. Accounting plays a particularly large role in this process because accounting information is used in decision-making that affects the allocation of resources throughout the economy.

TEXTBOOK AND REQUIRED MATERIALS

Required textbook package¹, which includes:

- *Financial Accounting: Tools for Business Decision Making, Ninth Edition* by Kimmel, Weygandt, and Kieso by Wiley Publishing (Etext).
- WileyPLUS. This code is part of your textbook package and enables our access to the online material for the course. Assignments are accessed via Brightspace under each chapter module.
- “REEF” Polling Access Code – This code enables you to participate in real-time polling of topics during our class discussion. *It is separate from the textbook package and must be obtained separately.* You can obtain this directly from iClicker: [Pricing - iClicker](#). Unless you require this for other classes, the six-month subscription is adequate for our course.

Your course package (*except for the “REEF” polling access code, which must be obtained separately*) will not be delivered via the UA “First Day” online delivery of course material program². Please note that our required textbook package is customized for your course and is not available through other sources.

Lecture notes (in PowerPoint format) accessed via Brightspace. Please be sure to have access to copies of the PowerPoint lectures notes provided on Brightspace in a readable format during class.

Important information for students who retake the course. Wiley will provide “extended access” at no charge to students who purchased the package in the past and subsequently enroll in the course again. In order to qualify for extended access, students must follow the Terms and Conditions provided by Wiley (outlined below) and fill out the form provided at this URL <https://www.wileyplus.com/wp-access/>. If you believe that you qualify, please review carefully; neither your professor nor the bookstore can intervene on your behalf if you are ineligible or otherwise do not follow the procedures described below.

¹ The textbook package, *except for the Reef code*, will be made accessible to you prior to the first day of class. Printed copies of the text are available to students from the UA bookstore at an extra charge.

² "The University of Akron is in the forefront of the online delivery of course materials. We've worked to find the lowest cost option for the students. We negotiate with publishers and coordinate with Barnes and Noble to provide required online books and related course materials to you on the first day of class. Your materials for this course are being provided to you through Brightspace and will be charged through your tuition. You can opt out of the First Day program, but we advise against doing so. If you choose to opt-out, you will not have access to the materials online and you accept the responsibility for obtaining the items on your own. Since the law states that materials in this program must be provided below market value, it will be difficult to find the materials at a lower price and you will not have the option of using financial aid. If you choose to opt out, the form can be found at uakron.edu/book and must be provided to the bookstore manager before the 100% refund period as stated by The University of Akron schedule of classes. Print versions of the text may also be available for an additional purchase. Please check with the Student Union bookstore for availability."

WileyPLUS Extended Access for Students Who Principles of Accounting I
Terms and Conditions

1. Students can request extended access if they withdraw or need to re-take the affected course. We will not discriminate access extension requests between elective withdrawals or course failure.
2. Students must be taking the course at the same institution using the same title. Note that students can re-take the course with a different professor at that institution.
3. If the WileyPLUS product has moved to a new edition (e.g., Kimmel 7e to 8e), the student can receive access to the new WileyPLUS product.
4. Extended access will be provided on a term-by-term (5 months) Students who require longer-term access (e.g., 12 months, 18 months) must complete a form for each 5-month period for which an extension is requested.
5. The form must be completed in full; it cannot be submitted unless all required fields are complete.
6. The student must attest that the information provided in the form is correct and true.
7. "Extended Access Program" only applies to WileyPLUS course access; students will not be able to receive free access to the perpetual eBook, print rentals, or any other supplementary options or products.
8. Wiley reserves the right to confirm that an extension request is valid with the instructor associated with the student's original course or other contacts at student's educational institution.

ASSESSMENT

Grading basis

Student grades are determined by comparing total points you have earned to the total base points (1,200) available in the course. To receive any particular letter grade, you must have earned the minimum number of points necessary for that grade (see the grading scale below).

Grading Components³

Activity	Number	Individual Points	Total Points
Exams	3	150	450
Comprehensive Final Exam	1	150	150
Accounting Projects	3	50	150
Brightspace Review Quizzes	3	10	30
WileyPLUS Pre-Class Assignments	20	5	100
WileyPLUS Post-Class Assignments	10	10	100
Professional Development	3	10	30
Class Engagement Exercises ("Reef" Lecture Questions)	9	10	90
Adaptive Learning	10	10	100
Total Possible Points			1,200

University of Akron Grading Scale

Letter Grade	Point Range	Letter Grade	Point Range
A	1,116-1,200	C	876-911
A-	1,080-1,115	C-	840-875
B+	1,032-1,079	D+	792-839
B	996-1,031	D	756-791
B-	960-995	D-	720-755
C+	912-959	F	Below 720

In addition to the points listed in the table below, you may earn 15 bonus points for each of four Practice Exams if you achieve at least an 80% score (based on the best score) for each practice exam. Each student has three attempts per exam to earn 80% or better; these practice exams are open book and open notes. No other opportunities for extra credit are available.

COURSE POLICIES AND PROCEDURES

Withdrawals

Should you choose to withdraw from this class, you must follow the registrar procedures (including adhering to all deadlines), otherwise you will receive an "F" for the course.

³ Grades cannot transfer from one section of this course to another, even during the same semester and even if you switch sections during the time period allowed by the University for adding/changing classes and sections. As such, if you change sections, you cannot receive credit for any work for which the due date has passed.

Academic Dishonesty

Any case of cheating (attempted or accomplished) on exams, written assignments or other graded material will be dealt with severely. Note that cheating includes both providing and/or receiving aid. Any student caught cheating on an exam will have a record of the incident placed in his/her files and will receive an 'F' for the course. Any student caught cheating on any other type of graded assignment will receive a zero for that assignment and be penalized an entire letter-grade on their final course grade (e.g., a course grade of a C- will be reduced to a D-).

Syllabus Changes

Assignments and agenda are tentative and could change during the semester. All changes will be communicated via e-mail and/or Brightspace. You are responsible for noting such changes. Students should regularly check Brightspace and their UA email for important notices from the University.

Incompletes

- At the discretion of the instructor, a student may receive an "I" (incomplete) grade if he/she is passing the course, has completed substantially all of the coursework and is unable, for an exceptionally extraordinary reason that is supported by appropriate written evidence, to complete some of the course requirements.
- A student who receives an "I" grade in this course must complete the remaining requirements by the end of the following semester. Material related to this course is not accepted after that date. This means that an "I" grade that is not changed by the end of the following semester becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

Students with Disabilities

Pursuant to University policy #3359-38-01, The University of Akron recognizes its responsibility for creating an institutional atmosphere in which students with disabilities have the opportunity to be successful. Any student who feels he/she may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928 (v), 330-972-5764 (tdd) or access@uakron.edu. The office is located in Simmons Hall Room 105.

After the student's eligibility for services is determined, his/her instructors will be provided a letter which will outline the student's accommodations. Accommodation requests must be sent to the instructor and course coordinator at least three business days prior to an exam date.

If the student's accommodation allows additional time, the student will receive an email from the course coordinator once any time extensions have been added to his/her exams. If for some reason a student does not receive this email, the student is encouraged to contact the course coordinator. Per the Office of Accessibility Student Handbook, students who are allowed additional time should schedule breaks in between their classes in order to utilize this additional time.

We seek to comply with all ADA mandatory accommodations and strongly encourage qualifying

students to utilize the resources of the Office of Accessibility in order to succeed in this class. We will gladly accommodate requirements set by the Office of Accessibility but are unable to do so if required arrangements are not made. Changes to exam time limits will not be made within three business days of an exam.

University Closing

If the University is closed for any reason, some due dates may be adjusted.

Additional Considerations for Online Synchronous Courses

In the event that a course is delivered using “online synchronous” mode, students are expected to arrange their environment in order to replicate the in-person classroom experience. Such arrangements include (but are not limited to):

- Reading the syllabus and understand course policies, assignment deadlines, professional conduct expectations, and technology responsibilities.
- Checking e-mail and Brightspace regularly for updates on the course.
- Ensuring reliable and stable connectivity to all UA course resources, including access to an operational webcam. Technical issues which cause a student to miss a deadline do not qualify the student for an extension.
- Participating in lectures with an active webcam.
- Confirming the following attestation for online lectures: “I will join lectures via WebEx in a private setting with minimal background disruption. For example, I will not join a lecture from a car, a restaurant or my workplace; I will not watch videos, listen to background music, converse with others either online, via cell phone or in person. If WebEx detects excessive background noise or other distractions, I may be assessed an attendance points penalty.”
- Confirming the following attestation for online academic honesty: “I have read the academic honesty expectations for the course and confirm my understanding of it. Further, I hereby certify that I will answer the exam questions for this course without the use of books, notes, online support, or assistance from any other person. I am relying solely on my knowledge and understanding of the course concepts and materials. I further promise that I will not discuss the exam with any other student that has not already completed the exam or share this document with any other future students.

COURSE OPERATION

Course Structure

The course will be a combination of lectures, pre-class assignments, in-class problem-solving, in-class engagement exercises, post-class assignments, adaptive learning assignments, professional development, projects, review quizzes and exams.

Learning Management System (“WileyPLUS”)

Access to WileyPLUS is incorporated into the required course material. All material delivered through WileyPLUS is accessed through Brightspace in the Course Materials | Content section.

“REEF” polling

This will be used to access the In-Class Engagement exercises. The instructions for creating an account and registering your code are shown below:

- Obtain Reef codes as instructed above
- Go to <https://www.iclicker.com/students>
- Under Student Web, click Sign In
- Click on “Don’t have an account – sign up!”
- Enter our Institution – University of Akron.
- Select Main Campus (or Wayne campus), whichever applies, then Next
- Enter Name and email, then Next
- Enter password
- Click Create Account
- Next, sign in using your email and password
- Select No Remote
- Click on three lines at the left top
- Click on Subscription
- Click on polling
- Click on enter access code
- Go back to previous menu (three lines at the top left)
- Click on Courses, then click on the + (top right) to add courses
- Click on University of Akron
- Enter your instructor’s name
- Click on the course

Pre-Class Assignments (“WileyPLUS”)

Each Pre-Class Assignment is worth 5 points. There are two Pre-Class Assignments for each chapter. For each chapter:

- Work the first Pre-Class Assignment prior to the first lecture for each chapter.
- Work the second Pre-Class Assignment prior to the second lecture for each chapter.

The two lowest Pre-Class Assignment grades will be dropped. Credit cannot be awarded for an assignment completed after the due date.

Post-Class Assignments (“WileyPLUS”)

Each Post-Class Assignment is worth 5 points. The Post-Class assignment will open after you have watched the Lecture Part 2 for the respective chapter.

The lowest Post-Class Assignment grades will be dropped. Credit cannot be awarded for an assignment completed after the due date.

Wiley “Adaptive Learning”

Adaptive Learning is a very effective learning tool. For each chapter, students answer multiple choice questions. Based upon analysis of responses, Adaptive Learning will determine strengths and gaps by Learning Objective. Adaptive Learning will then pose questions and provide support of gaps, ultimately determine the student’s level of proficiency with the material.

Each Adaptive Learning Assignment is worth 10 points and will be assigned as follows:

- 0-40% proficiency: 0 points
- 40%-60% proficiency: 5 points
- 60%-80% proficiency: 8 points
- 80%-100% proficiency: 10 points

Proficiency is based upon many factors, e.g., whether you get the correct answer, your previous proficiency in that learning objective, and the time it takes you to answer each question.

The lowest Adaptive Learning grade (from chapters 2-11) will be dropped. Credit cannot be granted for an assignment worked after the due date.

Accounting Projects

Students are required to complete three projects. Each project is worth 50 points. These projects correspond with the exam coverage: Project 1 will emphasize the first four chapters of the text. Project 2 will emphasize chapters 5, 6, 7, and 8. Project 3 will emphasize chapters 9, 10, and 11 and will help prepare you for the comprehensive final exam.

Review Quizzes

Students are required to complete three review quizzes in *Brightspace* (not WileyPlus). Each review quiz is worth 10 points. These quizzes correspond with the exam coverage: Review Quiz 1 will emphasize the first four chapters of the text. Review Quiz 2 will emphasize chapters 5, 6, 7, and 8. Review Quiz 3 will emphasize chapters 9, 10, and 11.

Exams

The exams will be administered at the scheduled at the University’s Testing Center at Schrank Hall North, Room 153. Students must log into both Brightspace and WebEx.

- Exams will be offered during exam days between the hours of 09:00 a.m. and 05:00 p.m. Students may “walk-in” at any time or, to avoid a potential wait, may register a time through this URL: [University of Akron Assessment & Evaluation Exam Selection | Registerblast](#). Students who register will be granted access at their scheduled time, irrespective of the length of the line.
- You must display your UA ZIP Id in order to access the exam.
- Students will be required to complete an “Exam Checklist” in Brightspace prior to accessing the exam. This checklist will be available one day prior to the exam at 9:00 a.m.
- Exams will be completed through the WileyPLUS platform and will function identically to the out-of-class assignments in WileyPLUS.

- Students are allowed 60 minutes to complete each of the first three exams, and two hours for the final exam. No extra time is permitted. The final exam is comprehensive.
- Exams are closed book, closed note. You will be permitted to use a calculator supplied by the testing center during the exam.
- You will receive your grade at the conclusion of each exam.

If You Miss an Exam:

- Make-up exams are not offered. If you fail to take an exam during its regularly scheduled time period and you have a serious, unavoidable, and documented reason (e.g., your hospitalization or death of an immediate family member), you may apply to substitute your grade on the comprehensive final exam for the missed exam. You will be asked to provide documentation for your emergency. This policy applies to one missed exam only; all others will be assigned a grade of zero.
- Your documentation will be evaluated by a faculty committee within the School of Accountancy.
- In all other cases, you will receive a grade of zero if you miss an exam.

Final Exam Conflicts: If you have another final exam scheduled for the same time as your Accounting Principles I final exam, please contact your other professor first to arrange an alternative time for you to take that final exam. Given that this final exam is set for a specific date and time and is electronically delivered, the date and time for the Accounting Principles I exam cannot be changed. Continuing with this course constitutes your agreement and understanding that you must take the final exam during the University-stated time for this exam, regardless of other final exams or other conflicts you may have.

“Dropped” Grades

As mentioned in the relevant categories above, the lowest grades in the following categories are dropped: pre-class assignments (two), post-class assignments (one), REEF polling (one) and Adaptive Learning (one). No grades will be dropped in other categories.

The intent of these “dropped” grades is to accommodate emergency situations, illness of you or a family member, death, car accident, etc. that you may encounter during the course of the semester. Since no late work can be accepted, these “dropped” grades are specifically designed to accommodate any instance in which you cannot complete the work on time.

Please use these “drops” wisely. Ideally, you should complete every assignment. Not completing an assignment and then using it for one of your “drops”, while not directly affecting your class grade in that category, could impair your grade on the exam since all assignments are designed to support your understanding of the material.

Technical note: Brightspace is programmed so that your lowest grade(s) in each category are dropped and will show an “!” to indicate a dropped grade. Your first grades in each category will always indicate that they are dropped. As you complete more assignments in each category, Brightspace will shift the dropped notation to indicate grades dropped.

Professional Development

Professional development activities for this course are administered by the CBA “Suitable” system. To access the Suitable app:

Web Access	Mobile Access
View activities are available for your class and your progress.	Limited access, required to scan any QR codes from activities you attended.
Step 1: Go to https://app.suitable.co	Step 1: Search “Suitable” in your app store and download the Suitable app
Step 2: Enter your UserID@zips.akron.edu email address and click ‘Continue’	Step 2: Log in with UserID@zips.akron.edu
Step 3: Click ‘Sign in’ next to CBA Professional Development. Log-in through the University of Akron portal using your UserID@zips.akron.edu email and password	Step 3: Click ‘Continue’ and log-in through the University of Akron portal using your UserID@zips.akron.edu email and password
Step 4: You're all set! Navigate to the ‘Activities’ tab to see what’s coming up; Navigate to the ‘Achievements’ tab to view your progress in each badge	

Within the app you will be able to monitor the upcoming events, the points associated for each event, and your progress toward achieving at least 30 points during the semester. You can monitor your progress by going to the achievements tab and clicking on the accounting badge and check your progress bar. You can review upcoming activities by going to the activities tab.

Students must earn 30 points from participation in professional development activities from the list provided in the Suitable app with the “Principles of Accounting” badge. Most of these are worth 10 points each, so students will generally need to attend/complete three activities. The list of approved activities is included in Brightspace under the Professional Development module. Only those activities listed in Brightspace will be approved for credit in this class.

Students must record completion of the activity in the Suitable app at the time the activity is completed. Students who are were registered in the course two weeks before classes begin have are registered on the app by the Suitable representative. If you registered after this date, and therefore cannot log into the app, please send an email to PD.CBA@UAkron.Edu to confirm your enrolment in Suitable. It could take a few days to get your information input into the system.

Suitable points are transferred manually from the Suitable app to Brightspace by the course coordinator. This transfer will take place monthly, typically by the 5th of the following month.

The last day of regular classes is also the deadline for PD activity completion. *This does not include final exam schedule.*

Late assignments cannot be accepted. Student must record completion of the activity in the Suitable app at the time when the activity is completed.

There are no “dropped” grades eligible in this category.

Activities that count for this class are listed for Accounting Principles I. Other classes/programs may

offer other activities that will not count for this class. Every activity must be uploaded into the Suitable program.

Some activities (but not all) require a screenshot to get approval for the points. The screenshot should include all relevant information, including your name in order to receive approval. The Snipping Tool app may be useful in collecting the screen shot of everything you need. If all of the relevant information is not included in the screenshot, the points will be denied and you will be requested to resend the screenshot. Alternatively, if you are submitting a quiz grade, you can go to Assessment and Quizzes tab in Brightspace and submit that page showing your score on the quiz.

For questions on your professional development grade, please e-mail PD.CBA@UAkron.Edu listing activities from the Accounting Principles completed and for which you have received credit and the ones you completed for which you have not received credit.

Practice Exams (Bonus Points!)

“Practice exams” are completed in Brightspace. They are located in the Content area under Exam Preparation. Students earn 15 “bonus points” for each practice exam for score > 80%; students have three opportunities to take the practice exam).

Grades on the Practice Exam will transfer from WileyPLUS to Brightspace as a score out of 15 points. At the end of the semester, when grades are no longer updating from WileyPLUS, the course administrator will update grades on the Practice Exams to either 15 or 0, depending on whether the 80% benchmark was attained.

Each practice exam is open book and notes. Complete studying in advance and use the practice exams as a guide near exam time to help you discover what areas of the material require more of your attention. Use your first practice exam attempt as a “timed” assignment in order to judge your ability to complete the actual exam during the allotted time period.

Practice Exams are due before class on Exam dates and cannot be completed late.

TECHNOLOGY MATTERS

The Daverio School and the CBA prepare students for a lifelong productive career. As part of this mission, the college employs modern technologies to support the delivery of our pedagogical and intellectual content⁴. Students are advised to design, obtain, operate their technology systems to ensure continuous access to faculty, lectures and course work. Below are potentially useful tips for navigating the technology systems for this course.

Wiley Plus

If you have technical issues with WileyPLUS, please click on the WileyPLUS Support button in

⁴ The UA strives to ensure technology-agnostic access to all learning platforms. Not every combination of student technology selection is compatible with the UA systems; specific instances include out-of-date hardware or software and as well as systems requiring specific operating system or hardware configurations local to their source. Students are reminded of their responsibility to maintain compatible access to UA systems.

Brightspace and engage in the live chat in order to resolve your issue:

- Click on WileyPLUS module in Brightspace
- Click on “Click here for Live Chat” or, (if you suspect a bug in a problem: “Report Content Error” below a question)

While it natural and understandable to reach out to your professor for help, especially under stressful circumstances, please know that your professor does not have access to your WileyPLUS account and cannot help with any technical issue: please solve these directly with Wiley. Should you contact your professor for such an issue, you will be referred to this paragraph.

If you feel that your instructor needs to be made aware of a technical support issue with WileyPLUS, please email a copy of the live chat that you receive from WileyPLUS.

Webcam requirement (Online synchronous only)

Your webcam must be active for every class. If you do not have a webcam on your current computer, here are your options:

- You can check out a computer from the Library. Visit the Library web page and chat with a librarian to get the specifics of how to check out a computer.
- You can purchase a webcam. A recent search on Amazon.com shows many options available.
- You can use your smartphone as a webcam by following the instructions at the following address: <https://www.techworm.net/2016/11/use-smartphone-webcam-pc-laptop.html>.

Reliable Internet connection requirement (Online synchronous only)

For an online course, you must have a reliable internet connection. No late work is accepted due to internet disruptions. Here are some helpful hints:

- You will get the best Internet service if you sit as close to your router as possible and ensure that no one in your household is utilizing a large amount of your Internet service, such as streaming Netflix or playing online games.
- Determine how to create a “hot spot” with your phone in case your internet connection is interrupted.

TIPS FOR SUCCESS

Many students have reported certain techniques that maximize their performance in this course.

Weekly chapter preparation:

- Read the assigned chapters of your textbook, review the Interactive Tutorials and Video Overview *prior to each lecture*
- Complete the assigned pre-class assignment *before class*
- Attend class and participate in class discussions
- Take notes to clarify any challenging concepts
- Pay careful attention in class in order to answer the REEF polling questions correctly
- Read the chapter materials again after we class

- Complete the post-class assignments for each chapter by Friday at 11:59 p.m.
- Complete the Adaptive Learning by Sunday at 11:59 p.m.

Exam preparation:

- Complete the assigned projects
- Prepare for each exam during the lecture weeks.
- Complete the Practice Exams, located in WileyPLUS
- Complete the Review Quizzes (extra credit!), located in WileyPLUS

General advice preparation:

- Achieve all points allocated to the Professional Development component of the course
- Do not hesitate to speak with your instructor
- Work steadily throughout the week (Some students schedule particular blocks of time to work on Principles of Accounting). Do not wait until the “last minute” to complete your work! Failing to allow enough time will create undue stress and inhibit your ability to absorb the material

COURSE CALENDAR

Shows below is the week-by-week calendar of due dates for this course. Please be sure to review this daily to track your progress and sure that you are keeping up with requirements.

In general, the course follows this pattern depicted below. Please be aware that there are exceptions in some weeks for university holidays.

Non-exam weeks

Assignment	Due date
Pre-Class Assignment 1	Before the associated lecture
Pre-Class Assignment 2	Before the associated lecture
Post-Class Assignment	Fridays at 11:59 p.m.
Adaptive Learning Assignment	Sundays at 11:59 p.m.

Exam weeks

Assignment	Due Date
Project	Before the Monday or Tuesday class of the exam week
Review Quiz	Before class on the exam date
Practice Exam (Extra credit)	Before class on the exam date
Exam	During class on the exam date

Tu – Th Calendar

Legend: LO: Learning Objective, BE = Brief Exercises, Dolt! = Do-it Exercises, E = Exercises, P = Problems, CT = Expand Your Critical Thinking Problems, AL = Adaptive Learning

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
Week 1 – Chapter 1					
Tu 08/24	Introduction to Principles of Accounting I LO 1				
Th 08/26	Chapter 1 Introduction to Financial Statements LO2, 3 Interactive Tutorial Video Overview	1-1: BE1-1, BE1-2 1-2: E1-1, BE1-3, BE1-6, E1-6	Dolt!1-1, Dolt!1-2, Dolt!3A, Dolt!3B		
F 08/27				P1-3A, CT1-3	
S 08/29					Chapter 1
Week 2 – Chapter 2					
Tu 08/31	Chapter 2 A Further Look at Financial Statements LO1, 2 Interactive Tutorial Video overview	E2-1, E2-4	Do It!2-1A, Do It!2-1B,		
Th 09/02	Chapter 2 A Further Look at Financial Statements LO 2, 3	BE2-6, BE2-8	Do It!2-2, Do It!2-3		
F 09/03				P2-3A, CT2-3A	

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
S 09/05					Chapter 2
Week 3 – Chapter 3					
Tu 09/07	Chapter 3 The Accounting Information System LO1-3 Interactive Tutorial Video overview	E2-1, E2-4	Do It!3-1, Do It!3-3,		
Th 09/09	Chapter 3 The Accounting Information System LO4,5	Do It!3-2, BE3- 12, E3-10	Do It!3-4, Do It!3-5		
F 09/10				E3-19, P3-5A, CT3-3	
S 09/12					Chapter 3
Tu					
Tu 09/14	Chapter 4 Adjusting Entries LO1, LO2 Interactive Tutorial Video overview	BE4-4, BE4-5, BE4-6 BE4-10	Do It!4-1, Do It!4-2, Do It!4-3		
Th 09/16	Chapter 4 Adjusting Entries LO3, LO4	E3-BE4-15, BE4-16, BE4-17	Do It!4-4A Do It!4-4B		
F 09/17				E4-2, P4-3A, E4-16, E4-21	
S 09/19					Chapter 4
Week 5 – Exam 1 (Chapters 1—4)					
Tu 09/21	Exam 1 Review	Project 1	Exam1 Review		

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
TH 09/23	Exam 1	Practice Exam 1 Exam 1 Checklist	Exam 1 Meet in Schrank North 153		
F 09/24					
S 09/26					
Week 6 – Chapter 5					
Tu 09/28	Chapter 5 Merchandising LO1 -3 Interactive Tutorial Video overview	BE5-2, BE 5-4, BE 5-5	Do It!5-1, Do It!5-2, Do It!5-3		
Th 09/30	Chapter 5 Merchandising LO4 -6	BE 5-6, BE 5-10, BE5-14	Do It!5-4 Do It!5-6B		
F 10/01				E5-13, P5-1A, CT5-3	
S 10/03					Chapter 5
Week 7 – Chapter 6					
Tu 10/05	Chapter 6 Inventories Interactive Tutorial Video overview	E6-1, E6-5	Do It!6-1, Do It!6-2		
Th 10/07	Chapter 6 Inventories	BE6- 9, BE6-10, BE6- 12	Do It!6-3		
F 10/08				E6-7, P6-2A, P6-8A, CT6-3	
S 10/10					Chapter 6

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
Week 8 – Chapter 7					
Tu 10/12	Chapter 7 Internal Control LO1, 2 Interactive Tutorial Video overview	BE7-1, BE7-5, BE7-8	Do It!7-1, Do It!7-2,		
Th 10/14	Chapter 7 Internal Control LO3, 4	BE8- 8, BE8- 12 E8-3	Do It!7-3, Do It!7-4A		
F 10/15				P7-3A, CT7-3 P5-4 A, E7-3 E7-4	
S 10/17					Chapter 7
Week 9 -- Chapter 8					
Tu 10/19	Chapter 8 Receivables LO1, 2 Interactive Tutorial Video overview	E8-2, E8-10 BE8-3, B8-5	Do It!8-1, Do It!8-2A		
Th 10/21	Chapter 8 Receivables LO3, 4	BE8- 8, BE8- 12 E8-3	Do It!8-2B, Do It!8-3		
F 10/22				Do It!8-2B, Do It!8-3	
S 10/24					Chapter 8
Week 10 – Exam 2 (Chapters 5 – 8)					
Tu 10/26	Exam 2 Review	Project 2	Exam 2 Review		
Th 10/28	Exam 2	Practice Exam 2 Exam 2 Checklist	Exam 2 Meet in Schrank North 153		

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
F 10/29					
S 10/31					
Week 11 – Chapter 9					
Tu 11/02	Chapter 9 Long-Lived Assets LO1-3 Interactive Tutorial Video overview	BE9-2, BE9-4, BE9-13, B9-14	Do It!9-1, Do It!9-2A, Do It!9-2B		
Th 11/04	Chapter 9 Long-Lived Assets LO4, 4	BE9- 7, BE9- 8 E9-3, E9-10	Do It!9-3, Do It!9-4		
F 11/05				BE9-6, P9-3A, P8-9A, CT9-3	
S 11/07					Chapter 9
Week 12 – Chapter 10					
Tu 11/09	Chapter 10 Liabilities LO1-3 Interactive Tutorial Video overview	BE10-2, BE10-8, BE10-10	Do It!10-1A, Do It!10-1B, Do It!10-2		
Th 11/11	Chapter 10 Liabilities LO3, 4	BE10-18 E10- 21 E10-25	Do It!10-3A, Do It!10-3B, Do It!10-4		
F 11/12				P10-2A, P10-4A, P10-8A, CT10-30	
S 11/14					Chapter 10

Date	Reading / Chapter Review	Pre-Class	In Class	Post- Class	Adaptive Learning / Other
Week 13 – Chapter 11					
Tu 11/16	Chapter 11 Stockholders Equity L1, 2 Interactive Tutorial Video overview	BE11-6, E11-3, E11-4	Do It!11-1A, Do It!11-1B, Do It!11-2A		
Th 11/18	Chapter 11 Stockholders Equity L3, 4	BE11- 8, BE11-12, BE11- 13, BE11- 14	Do It!11-2B, Do It!11-3A, Do It!11-3B		
F 11/19				E11-21 P11-2A, P11-8A, CT11-3	
S 11/21					Chapter 11
Week 14 – Review					
Tu 11/23	Review of Bonds and Dividends				
Th 11/25	Thanksgiving Holiday No Class				
F 11/26					
S 11/28					
Week 15 – Exam 3 (Chapters 9 – 11)					
Tu 11/30	Exam 3 Review	Project 3	Exam 3 Review		
Th 12/02	Exam 3	Practice Exam 3 Exam 3 Checklist	Exam 3 Meet in Schrank North 153		
F 12/03					Professional Development Activities
Final Exam (Comprehensive) -- TBD					