

FORM I - SUMMARY PAGE FOR PROPOSAL # (COBA – Accounting)

1. Titles and Course Numbers: Working With the Accounting Cycle (ACCT 2103)
Intermediate Financial Accounting I (ACCT 3111)
2. Submitting College: COBA
3. Department(s) generating the Proposal: Accounting faculty (no department)
4. Effective Date: Fall of 2011
5. Brief Summary of Proposals:
Create a new accounting course (ACCT 2103) and add ACCT 2103 as a prerequisite to existing course (ACCT 3111)
6. Type of Proposal:
 New Program
 Program Change
 Course Change Only
7. Graduate School Endorsement Status: N/A
8. Impact on Library Holdings: N/A
Existing:
Additional:
Deletions:
9. Impact on Existing Programs: No impact except change explained in #5 above
10. Additional Resources Required: N/A
 - A. Personnel
 - B. Non-Personnel
11. Approvals:

<input type="checkbox"/> Department Faculty	Date _____
<input type="checkbox"/> College Faculty	Date _____
<input type="checkbox"/> Vice President for Academic Affairs	Date _____
<input type="checkbox"/> Curriculum & New Programs Committee	Date _____
<input type="checkbox"/> Faculty Senate	Date _____

FORM II - COURSE ADDITION FORM FOR PROPOSAL # (COBA – Accounting)

- A. Course Number: ACCT 2103
- B. Course Title: Working with the Accounting Cycle
- C. Catalog Description: This course focuses on the recognition, analysis, and recording of business transactions and the communication of the financial and operating results of these events to various stakeholders.
- D. Rationale: Because of the need to teach the introductory financial accounting course with a business decision making focus, coverage of the nuts and bolts of the accounting process is given only a perfunctory look. Our accounting students need a firm foundation in the accounting process to be successful in upper level professional courses. The focus of ACCT 2103 will be to meet that need.
- E. Impact on Library Holdings:
- Existing: NA
Additions: NA
Deletions: NA
- F. Credit Hours: 3
- G. Prerequisites: ACCT 2101
- H. Syllabus (attach copy): Attached
- I. Similarity to, or Duplication of, Existing Courses: NA
- J. Textbook Selection (include title, author and ISBN#): Intermediate Accounting, 14 ed. Kieso, Weygandt, & Warfield, ISBN 9780470587232. Practice Set to be selected.
- K. Grading (letter grade, pass/fail, S/U etc.): A-F
- L. Bibliography:

FORM IV - COURSE CHANGE FORM FOR PROPOSAL # (COBA – Accounting)

- A. Course Number:
Current: ACCT 3111
New: ACCT 3111
- B. Course Title:
Current: Intermediate Financial Accounting I
New: Intermediate Financial Accounting I
- C. Catalog Description:
Current: An introduction to accounting theory underlying financial statements. There is an emphasis on the study of accounting principles and ethics relating to the recording and presentation of cash, receivables, and the investment in productive resources such as inventories, property, plant and equipment. Computer aided instruction will be utilized wherever applicable.
New: No change
- D. Rationale: Add new accounting cycle course (ACCT 2103) as a prerequisite for ACCT 3111 as explained on FORM II Item D.
- E. Library Resource Statement:
Existing: NA
Additional: NA
Deletions: NA
- F. Credit Hours:
Current: 3
New: 3
- G. Prerequisites:
Current: ACCT 2102
New: ACCT 2102 (“C” or better) and ACCT 2103 (“C” or better)
Deletions: NA
- H. Syllabus: Attached
- I. Similarity to, or Duplication of Existing Courses: NA
- J. Textbook Change (include title, author and ISBN#): Intermediate Accounting, 14 ed. Kieso, Weygandt, and Warfield, ISBN 978-0-470-58723-2
- K. Grading Method:
Current: A-F
New: A-F

Instructor: TBD

Office Hours: TBD

Class Hours: TBD

NOTE: Policies and procedures in this syllabus are subject to change. Students will be informed of any changes.
--

Course Description

This course focuses on the recognition, analysis, and recording of business transactions and the communication of the financial and operating results of these events to various stakeholders.

Textbook/Required Materials

Intermediate Accounting, by Kieso, Weygandt, and Warfield, 14th edition

Practice Set (to be determined)

Prerequisites:

MATH 1111 (College Algebra)

And

ACCT 2101 (Principles of Financial Accounting)

Students who are enrolled in Acct 2103 are advised with this notice that they must have a grade of C or better in the above-listed prerequisite courses, prior to enrollment in this course. With your continued presence on the official roll on the second class meeting for this course, you are certifying that you have satisfactorily completed all of the required prerequisites prior to enrolling in this course. Students further acknowledge that, should the instructor, or the administration, subsequently determine, at any time hereafter, that this certification is incorrect, violator(s) will be subject to administrative withdrawal from this course. Should such administrative withdrawal occur after the official date to withdraw without a grade penalty, the grade assigned will be a "WF". Should the violation not be discovered until after a final grade is reported, the student by his or her continued presence on the official roll as of the second class meeting for this course, acknowledges that the reported grade is authorized to be changed, at any time after discovery, to a grade of "WF".

Course Goals:

This course presents the framework for most accounting decisions. As students study the accounting cycle, they will be developing an understanding of accounting theory and concepts as well as practice-oriented issues. Specific course goals are as follows:

- To help students gain a deeper understanding of the objectives, concepts, and standards underlying accounting practices and techniques.
- To help students gain knowledge and skills used in both preparing and interpreting financial data.
- To help students develop analytical skills and logical thinking abilities.

Student Outcomes:

This course has been developed and is designed so that each student will be able to:

1. Identify and understand the objectives of financial reporting.
2. Identify the major policy-setting bodies and their role in the standard-setting process.
3. Perform all steps in the accounting cycle: analyze, record, classify, and summarize transactions
4. Prepare in good format a Multi-Step Income Statement, Statement of Changes in Stockholders Equity, Classified Balance Sheet, and Statement of Cash Flows
5. Identify required supplemental disclosures

6. Calculate and interpret financial ratios for analytical review and problem solving.
7. Understand implications of ethical decisions on financial reporting

Evaluation:

Course evaluation will be based on the following criteria. All tests are cumulative:

- Test 1 15%
- Test 2 15%
- Test 3 20%
- Test 4 25% (Cumulative Final Exam)
- Practice Set 25%
 100 %

Grades will be based on the following criteria:

A: 90+; B: 80-89; C: 70-79; D: 60-69; F: less than 60

Course Procedures, Attendance and Participation

Attendance will be taken daily at the beginning of class and attendance for the entire class period is mandatory for all students. Accounting courses are problem oriented and require review and reinforcement that can only be achieved through attendance in class. This is a very fast paced, intensive, demanding course. Class meetings will consist primarily of problem solving to illustrate theories and concepts discussed in the chapter. Therefore, advance preparation and participation in class problem solving are key in order for a student to be successful in this class. All students must bring a calculator and book to every class in order to participate in problem solving.

Current accounting topics not covered in the textbook may be discussed in class and may be included on tests. If you are very ill, suffering from personal problems, have work conflicts, or anticipate other circumstances that prevent you from attending class regularly, please withdraw by the deadline (I will not be processing instructor withdrawals this semester, so it is your responsibility to withdraw if necessary). The deadline to withdraw from this class without academic penalty is XXXXX

Professional Behavior:

Professional behavior is expected at all times. I do not tolerate tardiness as it disrupts the class. If the door is closed, I have started class and you should not enter. Additionally leaving class early is a distraction and an interruption. Therefore students are expected to stay in class the entire period. If it becomes absolutely necessary for a student to leave class early, the student may not re-enter. Any acts of class disruption that go beyond the normal rights of students to question and discuss with instructors the educational process relative to subject content will not be tolerated, in accordance with the Academic Code of Conduct described in the Student Handbook. Only in extreme cases are children allowed in the classroom, and then only with my approval prior to class.

ELECTRONIC DEVICES (CELL PHONE, PDA, BLUE TOOTH, IPOD, MP3 PLAYER, ETC.)

No electronic devices are to be seen or heard during regularly scheduled class time, quizzes, tests, or examinations – (note that this includes earpieces and ear buds). If any are observed or heard during class, the student will be excused from class. **Should such devices be observed or heard during assessment periods, there will be the presumption of academic dishonesty. Those found to be in violation of this policy will be subject to the consequences for academic dishonesty under the College of Business Administration Policy on Academic Dishonesty.**

Use of Calculators

Students are required to bring a calculator to each class and for use during tests. CELL PHONE CALCULATORS MAY NOT BE USED AND MAY NOT BE BROUGHT TO CLASS ON TEST DAYS. Students may not share calculators during tests.

Academic Irregularity

Students are expected to uphold the school's standard of conduct relating to academic honesty. Students assume full responsibility for the content and integrity of the academic work they submit. The guiding principle of academic integrity shall be that a student's submitted work, examinations, reports, and projects must be that of the student's own work. Students shall be guilty of violating the honor code if they: represent the work of others as their own; use or obtain unauthorized assistance in any academic work; give unauthorized assistance to other students; modify (without instructor approval) an examination, paper, record, or report for the purpose of obtaining additional credit; misrepresent the content of submitted work; knowingly furnish false information; or make false statements.

The penalty for violating the honor code is severe. If academic dishonesty is established, then the minimum penalty for the offending student will be a grade of ZERO for the assignment (as per university policy). However, students should be apprised that the instructor may well assign a penalty grade of F for the semester and request that the student be expelled from the university. In all cases, students are apprised that all incidents of academic dishonesty will be reported to the Office of the Dean of the COBA, the COBA Student Services Office (for inclusion in the student's academic record) and to the Vice President for Student Affairs. If a student is unclear about whether a particular situation may constitute an honor code violation, the student should meet with me to discuss the situation.

Incomplete Policy

University policy states that a grade of Incomplete ("I") should be given only if a student is doing satisfactory work, but for non-academic reasons beyond his/her control, was unable to meet the full requirements of the course. Students will not be given an incomplete grade in the course without sound reason and documented evidence as described in the Student Handbook. In any case, for a student to receive an incomplete, he or she must be passing and must have completed a significant portion of the course.

Disability Accommodations

If a student has a documented and declared disability, reasonable accommodations will be provided if requested by the student according to the recommendations of the office of Counseling and Disability Services (CDS) (912) 358-3115. Please notify me during the first week of class of any accommodations needed for the course.

Tests

There will be four cumulative tests administered during the semester. Please bring your own calculator; calculators may not be shared during a test. The use of books or other notes during tests will not be allowed (see Academic Dishonesty, above). Tests will include material covered in the textbook as well as material discussed in class. Accounting is a course in which retention of certain fundamental concepts learned is essential for successful completion of this course as well as other business courses. Therefore, each test will contain some questions over material that has previously been tested. Tests may be a combination of Multiple Choice, True/False, Problems and Short Answer.

Tests will be administered only on the scheduled day as shown on the syllabus. Students are expected to plan their personal and work schedules so as to avoid conflicts. If a student knows in advance of an unavoidable and legitimate conflict with a test date (i.e., jury duty, military duty, required athletic travel) they may arrange to take the test in advance. Such arrangements will be allowed in accordance with the following University policy on Class Attendance: "Students who are absent because of participation in approved University activities will be permitted to make up work missed during their absences, provided

that no more than 15% of class hours per course per term are missed and that work is assigned for completion **prior** to the University sanctioned activity.” Arrangements must be made at least **one week in advance** of the test date and written documentation of the conflict is required. Otherwise, students are expected to take tests during their regularly scheduled class and may not take the test with another class at another time. If a student misses a test for any reason (excused or unexcused), that test will be the dropped test grade (**NO** make-up tests will be given and alternative testing times cannot be accommodated). If you miss a test, the cumulative final exam will make up the points of the missed test.

In accordance with COBA policy, please note that cell phones, text messaging devices, laptop computers, ipods, earphones and other electronic devices (other than calculators) are not allowed in the classroom on test days. If any are observed (seen or heard) during class on test days, the student will be excused from class and there will be the presumption of academic dishonesty.

This course has a closed exam policy. As a result, all exams remain the property of the school. Students may not keep or photocopy exams.

If you would like to review your exam in my office you may set up an appointment to do so.

NOTE: Policies, procedures, and test dates in this syllabus are subject to change. If I change a policy, students will be informed of such changes in writing. Please note that I do not change a policy for one student that I do not change for all. In other words, do not ask for a make up test for any reason, do not ask to take a test with another class for any reason, and do not ask to submit assignments late for any reason. Additionally, the attached schedule (including test dates) is tentative and subject to change. I will do everything I can to adhere to the schedule; however there may be cause to make adjustments. Students will be informed immediately when changes or adjustments are required.

Acct 2103 Material Covered (Dates TBD)

Chapter 1. Financial Accounting and Accounting Standards

Chapter 2. Conceptual Framework underlying Financial Accounting

Test 1

Chapter 3. The Accounting Information System

Chapter 3 Appendix 3A. Cash Basis Accounting vs Accrual Basis Accounting

Chapter 3 Appendix 3B. Using Reversing Entries

Begin Practice Set

Test 2

Chapter 4 Income Statement and Related Items

Chapter 5 Balance Sheet and Statement of Cash Flows

Test 3

Chapter 5 Appendix: Ratio Analysis

Complete Practice Set

Cumulative Final Exam