



ACCOUNTING 201 COURSE

Fall 2013
Course Syllabus

PROFESSOR: George Schildge

OFFICE HOURS: NA

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REQUIRED TEXTS: Intermediate Accounting, 19th Edition, Stice and Stice,

ISBN: 978-1-133-95791-1

GRADE DETERMINATION

Exams	75%
Homework	10%
Class participation	5%
Group assignments	10%
	100%

EXAMS

Three exams will be given during the semester. Unless an unusual circumstance exists (as judged by me!) and previous arrangements are made, no makeup test will be given and missed tests will receive a score of zero.

HOMEWORK

Understanding the homework is essential for your successful completion of the course. At the beginning of the class period homework will be collected for grading. Homework will be assigned as we progress through the course. **Please note only Practice, Problems, Exercises or Cases (Done after Session) will be collected.** The other homework maybe discussed in class for class participation purposes. From time to time we will discuss or you will be called on to present your homework in class. You will be assigned a score of 1 if the homework is substantially complete and 0 if it is not turned in or it is substantially incomplete. Your homework average will be calculated by dividing the total accumulated points by the total points possible.

Please prepare your homework as follows:

1. Include only one question, exercise problem, practice or case per page.

2. Write in pencil.
3. Use the appropriate accounting paper or excel accounting templates.
4. Fold lengthwise and write on the front of each exercise or problem: (1) name, (2) exercise or problem number, and (3) class time.

CLASS PARTICIPATION

Class participation will be evaluated on the basis of student preparation for class, the quality and quantity of contributions to class discussion, and apparent comprehension of course material. Individual students will be called on randomly numerous times throughout the semester. When called on, you will be graded on a 3-point scale. Other contributions such as raising questions or answering impromptu questions will also increase or decrease your participation grade. If you are absent, you are not available to participate. Attendance, including tardiness, will affect your class participation grade.

Your answers will be given a score as follows:

- 0 – unable to respond due to absence
- 1 – no response or weak response (but at least you made it to class)
- 2 – marginal response (some effort but incorrect)
- 3 – quality answer (content and presentation effective/mostly or completely correct)

Your final class participation grade will be based on the percentage of your accumulated points to the total participation points possible for you (number of questions attempted x 3).

You can have up to 3 passes for the semester.

GROUP ASSIGNMENTS

Groups of 2 people will work on a group semester project.

The deliverable will be a

1. 5+ page (min.) paper AND a
2. 7+ slide PowerPoint presentation

The write-up will be **single-sided, single-spaced**, with 1-inch margins and 11 point font. Tables and graphs in the body of the paper should be included where appropriate. Other tables and graphs not included in the body of the paper should be attached as appendices or exhibits. Other paper format and content requirements are listed below.

The presentation will contain at least 7 slides, including:

- title slide with the topic title of your presentation, your name (s), class information, project title, etc. (1 slide)
- setup (table of contents) slide, which lists the presentation by topic or section, or however you choose to organize your presentation. (1 slide)
- the content slides (4+)
- the conclusion slide, which summarizes the point of your presentation. (1 slide)

The topic of your presentation must be based on your paper or any subtopic therein. Keep in mind that the point of this presentation requirement is to demonstrate your skill in preparing presentations in a computer application such as MS Powerpoint.

Suggested Milestones

1. Selection of topic: Session 7
2. Complete Write-Up and Presentation Due: Session 23
3. Presentations: Session 27 and 29

(Due Date, refer to Calendar) including your PowerPoint presentation

First and foremost, absolutely no copying and pasting of anyone else's work from anywhere, including from the web. Reference as appropriate.

You will earn a failing grade on the paper and possibly the course if a significant portion (10%+) of your paper is plagiarized.

1. Quality of Analysis (70%): Does the paper present the related information accurately, based on authoritative accounting literature? Is the paper presented to adequately convey the related information to the reader?
2. Format and Delivery (30%) This is not an English class, but I still look for decent presentation on the paper -- I am not looking for literary type of writing. Since this is a business class, I expect concise and clear writing, in other words, get to the point and move on. You should include all the sections discussed in the Paper Format section above. I will deduct for missing parts. Make sure to include headings for each section. Use of bullet points, lists, tables highly recommended, where appropriate. Also, make sure to package your project professionally.

ATTENDANCE POLICY

Roll will be taken daily. **Attendance Requirement** - Regular attendance is considered essential for successful study and is expected at all lecture and laboratory periods for which the student is registered.

If, for some unavoidable reason, a student should miss a class, it is the student's responsibility to contact the instructor as soon as possible to determine what measures can be taken to make up the missed work to maintain the continuity of the course. However, the instructor is not obligated to give make-up work, quizzes, examinations or extended due dates for work because of student absence.

When a student misses more than 15 percent of the class meetings for a particular course, his or her absence will be considered excessive. Excessive absence may result in a student being involuntarily withdrawn from the course by the Instructor and will be unable to sit for the state exam.

GENERAL POLICIES:

1. You are adults. However, as a general rule, students should not enter or leave class early or late for any reason including using the restroom, getting a drink of water, etc. Entering and/or leaving the room is distracting to others and should be avoided at all times unless there is an emergency.
2. Please turn off and put away all cell phones and laptop computers.

OUTSIDE SUPPORT

Please utilize the tutoring center. Patti LaDuke is the person to see.

Accounting 201
 Summary of
 Assignments
 George Schildge
 FALL 2013

Class Session		Chapter and Topic	Reading Assignment (Done before Session) Pages	Exercises** or Cases (Done after Session)	Problems (Done before session)
August 2013					
26	1	1 – Financial Accounting and Accounting Standards	1:1-17		
28	2	2 – Conceptual Framework Underlying Financial Acct.	1:18-34	Case 1-19	E1-1, E1-2, E1-6
September 2013					
2	3	3 – The Accounting Cycle	2:1-17	Page 2-27: Q14, P2-8, P2-34	Page2-27: 1, 4-7
4	4	3 – The Accounting Cycle	2:17-25		
9	5	3 – The Accounting Cycle			
11	6	4 – The Balance Sheet & Notes to Financial Statements	3:1-15		
16	7	4 – The Balance Sheet & Notes to Financial Statements	3:20-25; 28-30		
18	8	4 – Income statement	4:1-14		
23	9	4 – Income statement	4:15-37		
25	10	6 – Statement of cash flow	5:1-17		
30	11	6 – Statement of cash flow	5:18-32		
October 2013					
2	12	TVM--Time Value of Money (Module)	TVM 1-4		
7	13	Exam 1			
9	14	7 – Revenue/Receivables/Cash			
14	15	No class			
16	16	8 – Revenue recognition			
21	17	9 – Inventory and Cost of Goods Sold			
23	18	9 – Inventory and Cost of Goods Sold			
28	19	10 – Investments in Noncurrent Operating Assets-Acquisition			
30	20	10 – Investments in Noncurrent Operating Assets-Acquisition			
November 2013					
4	21	11 – Investments in Noncurrent Operating Assets-Retirement			
6	22	11 – Investments in Noncurrent Operating Assets-Retirement			
11	23	11 – Investments in Noncurrent Operating Assets-Retirement			
13	24	23 – Analysis of Financial Statements			

18	25	23 – Analysis of Financial Statements			
20	26	Exam 2			
25	27	Group Project Presentations			
27	28	THANKSGIVINGHOLIDAY			
December 2013					
2	29	Group Project Presentations			
4	30	Exam 3			