

**JOHN CARROLL UNIVERSITY**  
**Boler School of Business- Department of Accountancy**  
**AC521 - Fundamental Accounting Concepts (MBA)**  
**Syllabus- Summer A 2013 online**

**Instructor:** Ms. Patti Weiss, CPA, CGMA

**E-Mail:** [pweiss@jcu.edu](mailto:pweiss@jcu.edu)

**Office Hours:** available through email and discussion board

**Course Description/ Objectives:**

This course is designed to provide an understanding of the purpose and use of accounting information for business decisions through the study of generally accepted accounting principles as applied to financial statements. Throughout the course, we will focus on the basic financial statements- their composition and what they mean. Additionally, we will investigate some of the current issues and controversies in financial accounting effecting business today. As a summer course, all course material must be completed in 7 weeks.

**Required Course Material-**

**Text-PORTER/NORTON 7e Using Financial Accounting Information: Alternate to Debits and Credits Text + Aplia 1-Semester Printed Access Card ISBN 1133161642**

Or purchase only the Aplia Instant Access Card directly from Cengage and use the full e-book (instead of the printed text). **Course Key:** 5DAT-27SR-BW4X (see instructions at end)

**Hardware and software:** This is an online distance-learning course designed to eliminate the need for you to travel to campus. Each student must have a laptop or desktop computer, access to high-speed DSL or cable Internet connection (56k or higher), access to the Blackboard Academic Suite (provided by the university with registration).\*\* **Not having access to the Network is NOT a valid excuse for a late or missing assignment.\*\***

**Requirements include**

- PowerPoint and MS Word or compatible programs
- Cookies and Javascript must be enabled to use the site.
- Adobe Flash Player version 10 and later required
- Screen resolution -minimum 1024x768 (XGA)
- Pop-up blocking software must be turned off or configured to allow *http://\*.aplia.com* to display pop-ups.
- See below for additional requirements specific for either Windows or Macs.

**Windows**

- Microsoft® Windows Vista, Windows XP or Windows 7
- Intel® or AMD® CPU at 266MHz or better
- Web browsers: Microsoft Internet Explorer 8.0 and later or Mozilla Firefox® 2 latest versions, Chrome-latest version.

**Macintosh**

- Mac OS® X 10.5 and later
- Power Mac® G3 or better
- Web browsers: Safari™ versions 4.0 or higher and Firefox® 2 most recent versions.

**-For help with Blackboard,** you may contact the JCU "Helpdesk" at 216-397-3005.

## Participation Policy

This course will be conducted entirely online. You will be expected to complete all online assignments **no later than their assigned date**. In order to gain the greatest benefit from this course, a high level of involvement from each participant is essential. Therefore, it is necessary to keep current on all readings and assignments. If you are to learn to apply, analyze and synthesize information, you need to be an active participant. A dynamic education involves individual growth and sharing of knowledge, so you are expected to participate in online discussions as well as the online activities.

## Blackboard

The official site for announcements, course videos, power points and discussion board is the Course Site on Blackboard. APLIA is the official source for homework and tests.

## Your Responsibilities

1. You will be responsible for obtaining the textbook and/or **APLIA Access Code** as identified above.
2. Check the course Blackboard site often. I will post grades often in the Grade book on Blackboard. Notify me immediately if you notice any errors-do not wait until the end of the course.
3. You will be responsible for completing all assigned reading and watching all course videos. You will receive significantly more benefit from the course if you have completed each required chapter when assigned.
4. Each week, you are required to post at least **three** meaningful posts on the Weekly Discussion Board relating to the discussion thread. This would include responding to other students' posts (respectfully disagreeing or commenting), or commenting directly. For a lively discussion and full credit, don't wait until the end of the week to join in.
4. You are expected to complete assignments on time on APLIA.
5. If you have questions, you may email me (12 hour reply, except weekends), or post your questions on the Blackboard Discussion page. I encourage anyone to respond to the questions asked on the Discussion Board. If additional assistance is needed, we can arrange a conference call or Skype video call.

**Academic honesty**: Academic integrity refers to the honest, fair and continuing search for knowledge, free from fraud or deception. Therefore, the work that a student produces ought to be **wholly their own and result completely from their own efforts**. A student will be guilty of violating academic integrity by:

- Using or obtaining unauthorized assistance in the execution of any academic work
- Giving fraudulent assistance to another student (allowing work to be copied)
- Inappropriately or unethically using technological means to gain academic advantage
- Knowingly representing the work of others as their own- including plagiarism. This includes but is not limited to the use, by paraphrase or direct quotation, of the work of another person without full and clear acknowledgment.

The penalty for violating academic integrity in this class will be an F (zero points) for the related test or assignment, reduction of discretionary points to 0, and notification to the Dean

of the Boler School of the violation and penalty imposed. (See the John Carroll University Community Standards Manual for further information regarding academic integrity.)

### **Grading**

1. **Homework**- Practice of concepts learned during the chapter through Homework is essential for success in this course. Homework is to be completed by the due date as posted.
2. **Tests**- There will be a window of time (2 days) to complete all tests in Aplia. These tests will be timed and once started, must be taken to completion.
3. **Grades**- will be computed using the following points:

-Midterm Tests (2)	50%
-Final Examination	25%
-Homework	20%
-On line participation-discussion	<u>5%</u>
	<b><u>100%</u></b>

**Grading Scale**- Assigned based on the following scale based on % of total points attained:

<b>A</b>	94% - 100 %	<b>C+</b>	77% -79.9%
<b>A-</b>	90% - 93.9%	<b>C</b>	70% -76.9%
<b>B+</b>	87% - 89.9%	<b>F</b>	0% -69.9%
<b>B</b>	84% - 86.9%		
<b>B-</b>	80% - 83.9%		

4. **Accommodations for Students with Disabilities** - In accordance with federal law, if you have a documented disability, you may be eligible to request accommodations from the office of Services for Students with Disabilities (SSD). Please contact services for students with disabilities at (216)397-4263 or come to the office located in room 7A, in the Garden Level of the Administration Building. Please keep in mind that accommodations are never retroactive so students are encouraged to register early in the semester.
5. **Instructor's Discretion**: The class schedule is subject to change at the discretion of the instructor. **See Blackboard for the most current version of the class schedule and Aplia for homework assignments and due dates.**

## AC521 - Fundamental Accounting Concepts Schedule (MBA)- Summer 2012

Week	DATE	CHAPTER	TOPIC
1	5/13-19	1 2	Accounting as a Form of Communication Financial Statements and the Annual Report
2	5/20-26	3* 4	Processing Accounting Information Income Management and Accrual Accounting
3	5/28- 6/2	<b>Midterm 1</b> 5# 6	Inventories and Cost of Goods Sold Cash and Internal Control
4	6/ 3-9	7 8	Receivables and Investments Operating Assets: PPE
5	6/10-16	<b>Midterm 2</b> 9*	Current Liabilities, Contingencies
6	6/17-23	10* 11*	Long Term Liabilities Stockholders' Equity
7	6/24-30 6/30-7/1	12* <b>Final</b>	Statement of Cash Flows

\*Appendix not covered

# Include Appendix

## How to access your Aplia course

AC521 Summer 2013

**Instructor:** Patti R Weiss

**Start Date:** 05/06/2013

**Course Key:** 5DAT-27SR-BW4X

### Registration

Aplia is part of CengageBrain, which allows you to sign in to a single site to access your Cengage materials and courses.

1. Connect to <http://login.cengagebrain.com/>
2. **If you already have an account, sign in.** From your Dashboard, enter your course key (**5DAT-27SR-BW4X**) in the box provided, and click the *Register* button.  
**If you don't have an account,** click the *Create a New Account* button, and enter your course key when prompted: **5DAT-27SR-BW4X**. Continue to follow the on-screen instructions.

### Payment

**Online:** After registering, you can buy access to Aplia from [myhome.cengagebrain.com](http://myhome.cengagebrain.com).

**Bookstore:** Purchase access to Aplia from your bookstore. Check with the bookstore to find out what they offer for your course.

After paying, you will have the option to purchase a physical book at a discounted price. If you choose to pay later, you can use Aplia without paying until 11:59 PM on 05/23/2013.