



Oregon State University

Ecampus

Course Name: Financial Accounting

Course Number: BA 211

Credits: 4 Credits

Office Hours:

I will be more than willing to assist you during the course in understanding the course material. It will be to your advantage to seek assistance as soon as you feel you need the help. This class moves very quickly, and the material builds upon the prior information. Your understanding, of each issue, is critical to the successful completion of this course. **If you are unable to attend the "Office Hours" as listed on the syllabus, contact me via E-Mail and I will attempt to meet with you at a time convenient to both of us.**

As for emails or Canvas postings, I will respond to emails within 24 hours except on the weekends. I will do my best to respond within 48 hours on Friday, Saturday and Sunday.

Catalog Description:

BA 211. FINANCIAL ACCOUNTING (4).

Accounting information from the perspective of external users, principally investors and creditors. Emphasis on the preparation and interpretation of financial statements, income recognition and determination, and asset valuation. **PREREQS:**

(MTH 111 [C-] or MTH 241 [C-] or MTH 251 [C-] or MTH 251H [C-]) or Placement Test MPT(24) and sophomore standing.

Accounting information from the perspective of external users, principally investors and creditors. Emphasis on the data preparation and interpretation of financial statements, income recognition and determination, and asset valuation.

Prerequisites: Math 111 and Sophomore standing.

This course combines approximately 120 hours of instruction, online activities, and assignments for 4 credits.

Learning Outcomes

- Each student shall be able to analyze basic business economic events to determine their effect on accounts and financial statements.
- Each student shall have a basic understanding of the accounting cycle, be able analyze economic events and prepare simple journal entries.
- Each student shall be able to interpret and analyze accrual and cash flow information presented in accounts.
- Each student shall be able to interpret and analyze financial statements.
- Each student shall have a basic understanding the principles of internal control and be able to apply them to relatively straight forward situations to identify strengths and weaknesses.
- Each student shall be able to analyze issues relating to inventory, receivables, long-lived assets, liabilities and stockholders equity and recommend appropriate accounting treatment.

Required Course Materials:

1. ***Financial Accounting***, Harrison and Horngren, 10th Edition, Prentice Hall
Class notes, homework assignments, homework solutions, and other related materials are available on Canvas.
2. **Calculator:** 4Function, **no programmable calculators may be used for Exams.**
3. My Accounting Lab must be purchased via the book store (ask cashier for My Accounting Lab log-in or online) <http://pearsonmylabandmastering.com/>

Two choices to purchase access to MyAccountingLab:

1. Purchase access at OSU bookstore or in bundle with textbook
2. Purchase My Accounting Lab via Pearson web-site with or without the e-textbook. <http://pearsonmylabandmastering.com/>

NOTE: For textbook accuracy, please always check the textbook list at the [OSU Bookstore website](#). Sample syllabi may not have the most up-to-date information.

<u>Grading:</u>	MIDTERM EXAM #1	100 Points
	MIDTERM EXAM #2	100 Points
	FINAL EXAM	150 Points
	GROUP PROJECT	125 Points
	QUIZZES	180 Points
	HOMEWORK EXERCISES	<u>45 Points</u>
	TOTAL	<u>700 Points</u>

All grades available via Canvas. I will use the following SCALE in assigning grades at the end of the term.

A	700 - 644	B+	622 - 609	C+	552 - 539	D	482 - 420
A-	643- 623	B	608 - 574	C	538 - 504	F	Below 419
		B-	573 - 553	C-	503 - 483		

Examinations:

See the assignment schedule for class dates. **No make-up mid-term exams will be given after the exam date.** If you are involved in campus activities that will prevent you from taking the exam at the scheduled time, **you must make arrangements to take the exam early.** If an unavoidable emergency arises, preventing you from taking a **mid-term exam** when scheduled and you provide sufficient evidence of this emergency; the Mid-Term and Final Exam grades will be averaged. **Note Card: Note cards will NOT be allowed for ANY exam.**

Comprehensive Project, Quizzes and Homework:

Comprehensive Assignment

Please review comprehensive assignment handout on Canvas --- click on the assignment button. The assignment has two sections.

Quizzes

The chapter quizzes will be multiple-choice and available via MAL. Students can attempt each quiz two (2) times and the highest score will be awarded.

Each quiz has 60 minutes (1HRS) limit. The purpose of the quizzes is to assist your understanding of the material presented and practice for the mid-term exams. In order to be successful it is critical that you read the chapter prior to attempting the quiz or attending class. **No make up quizzes will be given.**

Exercises

The homework will be completed via MyAccounting Lab. In order to be successful it is critical you read the chapter before attempting the exercises.

You will have one (1) attempt to complete the exercises within the allotted schedule (see schedule). There will be no time limit during the assignment as long as exercises are submitted before the deadline.

THERE WILL BE NO EXTENSIONS OR EXCEPTIONS --- even if it is due to technical difficulties or complications. Please complete the quizzes and assignments in the allotted scheduled time.

Tutoring:

Tutoring is available, free of charge, by Beta Alpha Psi. See www.osubap.com/tutoring

Cheating:

Copying another student's work is considered cheating. This is true whether it is homework, a project, a quiz or an exam. If you are caught cheating you are subject to receiving an "F" for the course. **DO NOT CHEAT.** Also, please refer to Rule 15 in the Schedule of classes for guidelines regarding academic dishonesty.

ACCOUNTING DEPARTMENT POLICIES REGARDING EXAMS

- **CALCULATORS** No programmable calculators, cell phones, head phones or computers may be used during exams. Only departmental approved calculators will be allowed. Currently, only simple 4 function calculators and financial calculators such as the TI BA series are approved for exam use. The bookstore sells simple 4 function calculators for about \$4. **NO EXCEPTIONS**
- **NO NOTES or NOTE CARDS** are allowed on exams.
- **MIDTERM EXAMS** Attendance is mandatory on scheduled test dates in the section in which you are enrolled. There will be no "make-up" midterm exams.
- **NO MAKE UP OR EARLY FINAL EXAMS** will be allowed. An exam session will be scheduled following the regular scheduled exam time for students with exam conflicts. Only students with a valid excuse for missing the regularly-scheduled final exam are eligible to take the make-up exam. In other cases students will be encouraged to take the final the following term.
- All exams (midterm and final) will be retained by the department. Any student who fails to turn in all or part of an exam will receive an F (zero points) on the exam.

STUDENTS WITH DISABILITIES

Accommodations are a collaborative effort between students, faculty, and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contracting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at 541-737-4098. Ultimately, it is the student's responsibility for ensuring that DAS contacts the instructor with the appropriate approval for any accommodations.

ACADEMIC INTEGRITY & COB Code of Honor

Academic Dishonesty: According to OSU student conduct regulations, academic dishonesty is defined as an intentional act of deception in which a student seeks to claim credit for the work or effort of another person or uses unauthorized materials or fabricated information in any academic work. All cases of suspected academic dishonesty will be handled in strict accordance with University and College Policies. Refer to the [OSU Student Conduct code \(576-015-0020\) for](#)

[a comprehensive definition of academic dishonesty](#). All cases of suspected academic dishonesty will be handled in strict accordance with [OSU policy](#) and [College of Business policy](#).

COB Code of Conduct: Cheating and plagiarism will not be tolerated in this course. If a student is caught engaging in such activity, he or she will be dealt with according to OSU and College of Business guidelines and will be subject to penalties ranging from a failing grade on the assignment, exam, quiz, etc. in question to a failing grade for the course. All students will be required to sign an Academic Integrity Agreement form at the beginning of the course. For more information, the student may refer to the Oregon State University Student Conduct Code at http://arcweb.sos.state.or.us/pages/rules/oars_500/oar_576/576_015.html and Academic Regulation 15 at <http://catalog.oregonstate.edu/ChapterDetail.aspx?key=75#Section2883>.



A code of honor represents the moral commitments of those abiding to it. While each person lives by his or her personal code, the establishment of collective values creates a universal goal to which we can aspire. It is through the pursuit of these professional attributes that we reduce the possibility of immoral actions ourselves.

In order to uphold our personal character and the organization that we proudly call our own, we take this oath.

Integrity

The quality of being honest and having strong moral principles, integrity stands as the backbone of character and is essential for success.

Respect

Respect for others and yourself is a commitment to the fair treatment of and the fair competition with others. Through respect we embolden the character of others and ourselves.

Responsibility

We are held accountable for our words and actions as professionals to embed a steadfast commitment to honor in our decisions.

Week	Day	Chapter	Homework & Quizzes	Grades
1	Monday	Intro & Chap One		
	Wednesday	Chapter Two		
2	Monday	Chapter Two		
	Wednesday	Chapter Three		
3	Monday	Chapter Three		
	Wednesday	Chapter Three		
4	Monday	Review		
	Wednesday	Mid Term Exam One	Chapter 1-3	E1
5	Monday	Chapter Four (on your own) & Five		
	Wednesday	Chapter Five & Six		
6	Monday	Chapter Six & Seven		
	Wednesday	Chapter Seven		
7	Monday	Mid Term Exam Two	Chapter 4-7	E2
	Wednesday	NO CLASS - Veterans Day		
8	Monday	Chapter Nine		
	Wednesday	Chapter Nine		
9	Monday	Chapter Ten		
	Wednesday	Chapter Ten		
	-----	----- Dead Week -----	-----	
10	Monday	Chapter 12		
	Wednesday	Chapter 12 & 13 (on own) & Review		
	-----	----- Exam Week -----	-----	
Finals	TBD - See Canvas	Comprehensive Final -	Exam -----	FE

TECHNICAL ASSISTANCE:

If you experience computer difficulties, need help downloading a browser or plug-in, assistance logging into the course, or if you experience any errors or problems while in your online course, contact the OSU Help Desk for assistance. You can call (541) 737-3474, email osuhelpdesk@oregonstate.edu or visit the [OSU Computer Helpdesk](#) online.

- [COURSE DEMO](#)
- [GETTING STARTED](#)

COURSE SITE LOGIN INFORMATION

Information on how to login to your course site can be found [HERE](#).

REFUND POLICY INFORMATION

Please see the [Ecampus website](#) for policy information on refunds and late fees.