**Course Name:** Fundamentals of Accounting  
**Course Number:** BA 215  
**Credits:** 4 Credits

**COURSE CREDIT:**  
(4) This course combines approximately 120 hours of instruction, online activities, and assignments for 4 credits.

**PREREQUISITES, CO-REQUISITES AND ENFORCED PREREQUISITES:**  
**Class Limitations:** -1 (Freshman)  
**Campus Restrictions:** +DSC (Dist. Degree Corvallis Student)

**COURSE DESCRIPTION:**  
This course looks at how the accounting model reflects business transactions and events. Students are introduced to both financial and managerial accounting and the creation, interpretation, and analysis of financial statements. In addition, students obtain an understanding of the determination, organization, and management of costs and revenues including management decisions based upon this information.

**CONTACT INFORMATION:**  
For more information, contact: CAROL LEDER (Undergrad), 541-737-3716; OSUMBA@oregonstate.edu (Grad), 541-737-5510, 122 AUST  
Sample syllabi may not have the most up-to-date information. For accuracy, please check the ECampus Schedule of Classes to see the most current instructor information. You can search for contact information by name from the OSU Home Page.
LEARNING RESOURCES:
- *My Accounting Lab (MAL)*. This comes bundled with the text.
- **Or**, MAL (along with the etext) can be purchased separately from the text Pearson. The course ID is perez37347, and should be accessed via Canvas (instructions at the end of the syllabus and on Canvas)
- A basic 4-function, *non-programmable* calculator is required.

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

    Students can also click the ‘‘OSU Beaver Store’’ link associated with the course information in the [Ecampus schedule of classes](http://ecampus.oregonstate.edu) for course textbook information and ordering.

STUDENT LEARNING OUTCOMES:
1. Describe how the accounting model reflects business transactions and events.
2. Create and interpret financial statements.
3. Distinguish between variable costs and fixed costs, and conduct cost-volume-profit analysis.
4. Apply commonly-used techniques for evaluating managerial performance, capital budgeting, and operational decisions.
5. Understand the determination, organization, and management of costs and revenues including management decisions based upon this information.

COURSE CONTENT AND POLICIES:
**Canvas**
This course will be delivered via Canvas where you will interact with your classmates and with your instructor. Within the course Canvas site, you will access the learning materials, such as the syllabus, class discussions, lecture slides, and exams. To preview how an online course works, visit the [Ecampus Course Demo](http://ecampus.oregonstate.edu). For technical assistance, please visit [Ecampus Technical Help](http://ecampus.oregonstate.edu).

**Homework and Quizzes (My Accounting Lab):**
Homework and quizzes will be on-line, using My Accounting Lab, usually due Sundays at 11:59pm. Points for each assignment are shown in MAL.

Please check the [academic calendar](http://ecampus.oregonstate.edu) for the date that Registration will close. You MUST have a paid registered before then.
NO LATE OR MAKE-UP HOMEWORK OR QUIZZES WILL BE ACCEPTED; NO ExcUSES. Rather than do this, I offer a total of approximately 150 possible points in MAL and cap points for grades at 120. This allows for students to miss approximately one assignment. Note that MAL points may vary by week, so be careful not to miss a high point week.

Discussion Participation
Students are expected to participate in all graded discussions. While there is great flexibility in online courses, this is not a self-paced course. There will be one or more discussion questions each week within your assigned group. You will need to either respond to the question or comment on another student’s response at least two different days each week, with your first post due no later than Wednesday evening, and your second post due after Wednesday, and before the end of each week (Sunday). Discussions are worth 4 points per week, with points capped at 30.

Proctored Exams
This course requires that you take exams under the supervision of an approved proctor. Proctoring guidelines and registration for proctored exams are available online through the Ecampus testing and proctoring website. It is important to submit your proctoring requests as early as possible to avoid delays. You may use ProctorU for this course.

A 3” x 5” handwritten notecard, both sides, is allowed for each exam.

Makeup Exams
Makeup exams will be given only for missed exams excused in advance by the instructor. Excused absences will not be given for airline reservations, failure to get a proctoring appointment in time, routine illness (colds, flu, stomach aches), or other common ailments. Excused absences will generally not be given after the absence has occurred, except under very unusual circumstances. In the event that I excuse an exam, I will decide whether to have a makeup exam or to use an average of your other exam scores to substitute for the missed exam.

Incompletes
Incomplete (I) grades will be granted only in emergency cases (usually only for a death in the family, major illness or injury, or birth of your child), and if the student has turned in 70% of the points possible (in other words, usually everything but the final exam). If you are having any difficulty that might prevent you completing the coursework, please don’t wait until the end of the term; let me know right away.

Guidelines for a Productive and Effective Online Classroom
Students are expected to conduct themselves in the course (e.g., on discussion boards, email) in compliance with the university’s regulations regarding civility.

Civility is an essential ingredient for academic discourse. All communications for this course should be conducted constructively, civilly, and respectfully. Differences in beliefs, opinions, and approaches are to be expected. In all you say and do for this course, be professional. Please bring any communications you believe to be in violation of this class policy to the attention of your instructor.

Active interaction with peers and your instructor is essential to success in this online course, paying particular attention to the following:

- Unless indicated otherwise, please complete the readings and view other instructional materials for each week before participating in the discussion board.
- Read your posts carefully before submitting them.
- Be respectful of others and their opinions, valuing diversity in backgrounds, abilities, and experiences.
- Challenging the ideas held by others is an integral aspect of critical thinking and the academic process. Please word your responses carefully, and recognize that others are expected to challenge your ideas. A positive atmosphere of healthy debate is encouraged.

**Accessibility of Course Materials**
All materials used in this course are accessible. If you require accommodations please contact [Disability Access Services (DAS)](mailto:disabilityaccess@oregonstate.edu).

Additionally, Canvas, the learning management system through which this course is offered, provides a [vendor statement](http://www.canvas.oregonstate.edu) certifying how the platform is accessible to students with disabilities.

**Evaluation of Student Performance**
Your grade will be based on the following components:

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>% of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework</td>
<td>80</td>
<td>18%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>40</td>
<td>9%</td>
</tr>
<tr>
<td>Discussion</td>
<td>30</td>
<td>7%</td>
</tr>
<tr>
<td>Midterms (2)</td>
<td>200</td>
<td>44%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
<td>22%</td>
</tr>
<tr>
<td></td>
<td>450</td>
<td>100%</td>
</tr>
</tbody>
</table>
Grading Scale
I intend to grade on a scale no stricter than the following. Percentages are based on your points earned (capped for MAL) divided by 450:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93%-100%</td>
</tr>
<tr>
<td>A-</td>
<td>90%-92%</td>
</tr>
<tr>
<td>B+</td>
<td>87%-89%</td>
</tr>
<tr>
<td>B</td>
<td>83%-86%</td>
</tr>
<tr>
<td>B-</td>
<td>80%-82%</td>
</tr>
<tr>
<td>C+</td>
<td>77%-79%</td>
</tr>
<tr>
<td>C</td>
<td>73%-76%</td>
</tr>
<tr>
<td>C-</td>
<td>70%-72%</td>
</tr>
<tr>
<td>D+</td>
<td>67%-69%</td>
</tr>
<tr>
<td>D</td>
<td>60%-66%</td>
</tr>
<tr>
<td>F</td>
<td>below 60%</td>
</tr>
</tbody>
</table>

These cut-off points may be lowered, but they will not be raised.

**Please note that the percentages in your grades in Canvas can be misleading due to capping points in MAL. I do NOT use these percentages to calculate your grades.

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

Statement Regarding Students with Disabilities
Oregon State University is committed to student success; however, we do not require students to use accommodations nor will we provide them unless they are requested by the student. The student, as a legal adult, is responsible to request appropriate accommodations. The student must take the lead in applying to Disability Access Services (DAS) and submit requests for accommodations each term through DAS Online. OSU students apply to DAS and request accommodations at our [Getting Started with DAS](#) page.

Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting 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.

Additionally, Canvas, the learning management system through which this course is offered, provides a [vendor statement](#) certifying how the platform is accessible to students with disabilities.

Academic Integrity and Student Conduct (OSU policy)
Students are expected to be honest and ethical in their academic work. Intentional acts of academic dishonesty such as cheating or plagiarism may be penalized by imposing an “F” grade in the course.
Student conduct is governed by the universities policies, as explained in the Office of the Dean of Student Life: Student Conduct and Community Standards. In an academic community, students and faculty, and staff each have responsibility for maintaining an appropriate learning environment, whether online or in the classroom. Students, faculty, and staff have the responsibility to treat each other with understanding, dignity, and respect.

Students are expected to conduct themselves in the course (e.g. on discussion boards, email postings, etc.) in compliance with the university's regulations regarding civility. Students will be expected to treat all others with the same respect as they would want afforded to themselves. Disrespectful behavior (such as harassing behavior, personal insults, inappropriate language) or disruptive behaviors are unacceptable and can result in sanctions as defined by Student Conduct and Community Standards.

For more info on these topics please see:

- **Statement of Expectations for Student Conduct**
- **Student Conduct and Community Standards - Offenses**
- **Policy On Disruptive Behavior**

**Plagiarism**

You are expected to submit your own work in all your assignments, postings to the discussion board, and other communications, and to clearly give credit to the work of others when you use it. Academic dishonesty will result in a grade of “F.”

- **Statement of Expectations for Student Conduct**
- **Avoiding Academic Dishonesty**

**Turnitin Plagiarism Prevention**

Your instructor may ask you to submit one or more of your writings to Turnitin, a plagiarism prevention service. Your assignment content will be checked for potential plagiarism against Internet sources, academic journal articles, and the papers of other OSU students, for common or borrowed content. Turnitin generates a report that highlights any potentially unoriginal text in your paper. The report may be submitted directly to your instructor or your instructor may elect to have you submit initial drafts through Turnitin and you will receive the report allowing you the opportunity to make adjustments and ensure that all source material has been properly cited.

Papers you submit through Turnitin for this or any class will be added to the OSU Turnitin database and may be checked against other OSU paper submissions. You will retain all rights to your written work. For further information on Turnitin please click [HERE](#).

**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

Tutoring
For information about possible tutoring for this course, please visit our Ecampus NetTutor page. Other resources include:

Writing Center
Online Writing Lab

Student Evaluation of Teaching
The online Student Evaluation of Teaching form will be available in week 9 and close at the end of finals week. Students will be sent instructions via ONID by the Office of Academic Programs, Assessment, and Accreditation. Students will log in to “Student Online Services” to respond to the online questionnaire. The results on the form are anonymous and are not tabulated until after grades are posted. Course evaluation results are very important and are used to help improve courses and the learning experience of future students. Results from questions are tabulated anonymously and go directly to instructors and unit heads/supervisors. Unless a comment is “signed,” which will associate a name with a comment, student comments on the open-ended questions are anonymous and forwarded to each instructor. “Signed” comments are forwarded to the unit head/supervisor.

Refund Policy information
Please see the Ecampus website for policy information on refunds and late fees.