
Instructor: Jeffrey Kunz
Phone Number: 262-524-7172; Email Address: jkunz@carrollu.edu
Office Location: Business Hall 207
Office Hours:
    BY Appointment
Class Time & location: 6:00pm (W), MN 207


Course Objectives:

Course description: A study of the accounting cycle and extensive coverage of various financial topics such as cash, receivables, inventory, liabilities, equity, plant/equipment, and financial statements. (Fall and Spring)

Student Learning Objectives/Outcomes:
1. Accounting cycle and financial statement preparation
2. Merchandise companies, inventory, cash, AR, PPE and financial statement preparation
3. Current & long-term liabilities, Stockholder’s Equity, Financial statement analysis
4. Improve financial decision-making skills.

Student Assessment: Dates Weights: Objectives:

Exam 1 TBA 30% 1,4
Exam 2 TBA 30% 2,4
Exam 3 TBA 30% 3,4
Assignments & quizzes TBA 10% 1-4

Purpose of this course:

Introductory accounting course should emphasize information for decision-making rather than learning only the mechanics of the accounting process. Accounting should provide information for decision-making throughout a student’s education and career.

Content and Skills Goals:

The student should understand accounting terminology, accounting information, the financial statements and eventually apply the accounting knowledge in future business/accounting courses and his/her careers.
Learning Outcomes:

1. Understand the basic accounting information.
2. Understand the financial statements.
3. Use financial statements analysis in future business/accounting courses.
4. Recognize the unlimited professional opportunities in the accounting/financial fields.

Conduct of the Course:
The format of the course will be organizational meeting on Jan.5. On the first day of class, students will be assigned to a group. Students are responsible for the preparation and completion of assignments/ quizzes on the publisher’s website and submit work on the exam date. On the first day of class, the instructor will inform students what assignments are due on the exam dates.
Since this is a hybrid course with limited class meetings, it is the responsibility of the student to complete the assignments remotely and submit on a timely basis.

Written Assignments:
An assignment sheet is attached. The appropriate problems/exercises will be assigned throughout the semester. The homework assignments are due on the EXAM DATE by each student. Late or incomplete assignments will reduce student’s points allocated to his/her exam. Quizzes will be administered at the conclusion of each chapter.

This semester we will be using a computer package from the publisher of your text called “WileyPlus.com”. To gain access to the package use the web address of:

http://www.wileyplus.com

Course ID: Acc205, Kunz

Students will have to use the access number that came to register with the WileyPlus. All class assignment for homework/quizzes should be worked at the web site. This is your opportunity to work the exercises and problems and get immediate feedback on how you did.

Group Work:
On the first day of class each student will be assigned to a group. The purpose of the groups is:

1) Explain written assignments to group members are forced to verbalize their answers and rationale.
2) Question other group assignments-students will undertake a deeper level of preparation and interest in the course work.
3) Students working outside of class in small groups tend to do better academically and are more engaged than students working alone.
4) Almost all-professional work today is done in-groups.
5) Improve verbal and written skills.

Measures of Achievement:
There will be 3 exams during the semester. The exams will consist of problems and multiple choice and will account for 90% of the student’s final grade. The remaining 10% will comprise of group work, class preparation and attendance. Questions/errors regarding an exam must be addressed and grade adjusted before the next exam is taken. Each exam score becomes final when the next exam is written! Finally, CELL PHONES CANNOT BE USED AS CALCULATORS ON EXAMS OR QUIZZES!

2 Exams + quizzes + assignments 60%
CUMULATIVE FINAL EXAM + quizzes + assignments 30%
Group work, preparation and attendance 10%

100%
**Grading Scale/Weight:**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>100-90%</td>
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<tr>
<td>AB</td>
<td>89-87%</td>
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<tr>
<td>B</td>
<td>86-80%</td>
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<td>BC</td>
<td>79-77%</td>
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<tr>
<td>C</td>
<td>76-60%</td>
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<tr>
<td>D</td>
<td>59-50%</td>
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<td>F</td>
<td>49-below</td>
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**Examination Retake Policy:**

A student who scores below 60% may have the option of retaking an exam. To be eligible to retake an exam, a student must have no unexcused absences and no missing quizzes/assignments! Finally, if a student elects to retake an exam, the average of the two exam scores cannot exceed 60% and the student will not be allowed notes for the retake exam. The examination retake policy does not pertain to the final exam.

**Attendance Policy:**

Attendance will be taken in each class. If you should miss class, it is your responsibility to find out from your group members what problems, exercises, quizzes and/or handouts are due and to take the appropriate action.

**Accommodation for Disabilities**

Students with documented disabilities who may need accommodations, or any student considering obtaining documentation should make an appointment with Ms. Martha Bledsoe, Director of Services for Students with Disabilities, no later than the first week of class. She can be reached by calling 262-524-7335 or contacting her via email at mbledsoe@carrollu.edu.

**Statement on Academic Integrity**

The Carroll University Academic Integrity Policy is located in your student handbook (https://my.carrollu.edu/ICS/Departments/Student_Affairs). I encourage you to familiarize yourself with it. If a student violates this policy in any way, I reserve the right to impose a sanction of failure on the assignment/assessment or failure in the course. If you have questions about appropriate citations, please ask.

**Modifications to the syllabus**

The instructor and the University reserve the right to modify, amend, or change the syllabus (course requirements, grading policy, etc.) as the curriculum and/or program require(s).

**Classroom decorum:** We will maintain a professional educational atmosphere in the classroom at all times. In the spirit of professionalism and respect for others, no cell phones, pagers, or headgear allowed during class.

**Audit Status:** Students may request audit status prior to the first exam

Last day to withdraw: 2/22

Changes to Audit Status will be granted prior to the first exam only.
<table>
<thead>
<tr>
<th>WEEK OF</th>
<th>CHAPTERS</th>
<th>ASSIGNMENTS: (DUE ON EXAM DATE)</th>
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<tbody>
<tr>
<td>1/25W</td>
<td>CHAPTERS 1</td>
<td>TBA (Accounting in Action)</td>
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<tr>
<td>2/1W</td>
<td>CHAPTER 2</td>
<td>Recording Process</td>
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<td>2/8W</td>
<td>CHAPTER 3-</td>
<td>The Adjusting Process</td>
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<td>2/15W</td>
<td>CHAPTER 4-</td>
<td>Completing the Accounting Cycle</td>
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<td>2/22W</td>
<td>EXAM</td>
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<tr>
<td>3/1W</td>
<td>CHAPTER 5</td>
<td>Merchandising Operations</td>
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<td>3/8W</td>
<td>CHAPTER 6</td>
<td>Inventories</td>
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<td>3/11-3/19</td>
<td>SPRING BREAK</td>
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<tr>
<td>3/22W</td>
<td>CHAPTER 7 (p.344-62) &amp; Chapter 8</td>
<td>Cash, AR and Notes Receivable-</td>
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<td>3/29W</td>
<td>CHAPTER 9</td>
<td>Plant Assets and Intangibles</td>
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<td>4/5</td>
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<td>5/3W</td>
<td>CUMULATIVE FINAL EXAM</td>
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