SURVEY OF ACCOUNTING
ACCOUNTING 203 Section 003 Spring 2016
Innovation Hall Room 132
Monday 7:20 to 10pm

Instructor: Paul Harley
Enterprise Hall
Phone: 202-551-4661 (work)
E-mail: pharley1@gmu.edu
Office Hours: By appointment before class or just after class. OR Email me and I will get back to you usually within 1 day.

Course Textbook
Financial and Managerial Accounting, 5th ed., Wild, Shaw, Chiappetta, McGraw-Hill Irwin (Hardback or loose leaf version.) There is a custom edition in the bookstore. The new custom editions come with the added components of online homework and online quizzes. An etextbook can be purchased online. Used books can be utilized. Connect will have to be purchased separately if a used book is purchased. The Connect link is found in Blackboard for the class.

Online Homework
The textbook has an online homework system. It is called Connect. Students use a URL for the class to get to the system. The URL will be posted on Blackboard. Once the system pops up, each student needs a Code to log on or can purchase one. The Code comes with each new textbook. If the student buys a used textbook, then the Code needs to be purchased. Details about Connect will be presented the first class date.

CURRENT NEWS ITEMS ABOUT ACCOUNTING AND ONLINE MATERIALS
Students may wish to visit the authors’ World Wide Web Site. This website has the power point slides located under the designated chapter. www.mhhe.com/wildfinman5e. This site has directions on how to download the information from the book onto an electronic device.
Course Prerequisites: C or higher in ECON 103

Course Description
This is an introductory course in financial and managerial accounting which emphasizes the user of accounting information in an ethical manner. Topics include: transactions analysis; the accounting cycle; financial statement analysis; revenue recognition and cost measurement; present value; costs systems; analyzing cost-volume-profit relationships and operating budgets and ethical decision-making.

Course Objectives
1. To provide the opportunity and obligation for the student to learn how to read, understand, and interpret financial statements for the purposes of making decisions and informed judgments about an entity in an ethical manner. Primary emphasis will be given to the measurement of results of operations, financial position, and cash flow of business organizations.
2. To provide the opportunity and obligation for students to learn how to apply accounting information in the management planning and control processes, which includes budgeting, the use of standard costs, and the analysis of differences between actual and budgeted results.
3. To provide a broad introduction to current business and financial management activities, and assistance and practice in the development of the ability to think effectively about solving business problems, using current business situations involving ethical decision-making. Our students will recognize the importance of ethical decisions. (See #6 below.)
4. To provide a challenge to the student to be responsible for his/her own learning and performance to a greater extent than the student might be used to. Our students will be critical thinkers. (See #10 below.)

The School of Management has established the following:

**Learning goals for the SOM Undergraduate Programs**

1. Our students will be competent in their discipline.
2. Our students will be aware of the uses of technology in business.
3. Our students will be effective communicators.
4. Our students will have an interdisciplinary perspective.
5. Our students will be knowledgeable about global business and trade.
6. **Our students will recognize the importance of ethical decisions.**
7. Our students will be knowledgeable about the legal environment of business.
8. Our students will be knowledgeable about team dynamics and the characteristics of effective teams.
9. Our students will understand the value of diversity and the importance of managing diversity in the context of business.
10. **Our students will be critical thinkers.**

This course attempts to cover material and situations for the highlighted learning goals, # 6 and # 10.
Grading

The grade you receive is entirely up to you. Grades will be assigned on the basis of the absolute number of points you earn during the semester. I do not release grades over the phone or by e-mail. If you have questions about your any grade during the semester or at the end, please call and set up an appointment to discuss your questions. Grades are posted in Blackboard. Assignments, and percentage of total points, are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>% of grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test 1, 2 and 3</td>
<td>20% each</td>
</tr>
<tr>
<td>Final Exam</td>
<td>30</td>
</tr>
<tr>
<td>Quizzes/Homework (Connect)</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
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</tbody>
</table>

Final Grade determined by following percentage:

- A 90-100%
- B 80-89%
- C 70-79%
- D 60-69%
- F 59% and below

Examinations

You will need a Scantron for all tests. You may use a basic, non-programmable, calculator. TI-83 and similar calculators are NOT permitted. Cellphones or Internet accessible instruments are not permitted during tests. Students are not permitted to share calculators during the test. Students found using any of these will be in violation of the honor code, and will receive a 0. **GO TO THE STORE AND BUY YOURSELF A SIMPLE $3.00 CALCULATOR FOR EXAMS to help you add, subtract, multiply or divide. I have seen too many students at a disadvantage simply because they don’t have a simple $3.00 calculator.**

Make-ups [new policy which eliminates separate makeup tests and is consistent with day classes]

You are expected to be present for all examinations. If a last minute emergency arises that will prevent you from taking an examination, get in touch with me as soon as possible (send an email or call). Unexcused exams count as a zero. If the absence is excused, the next test will count for twice as much. If test three is missed, the final exam will count 50%.

Homework

It is extremely important to keep up to date and be prepared for class. We will be using Connect (Homework Manager) and further information will be provided.
Honor Code

To promote a stronger sense of mutual responsibility, respect, trust, and fairness among all members of the George Mason University community and with the desire for greater academic and personal achievement, we, the student members of the University Community have set forth this:

Student members of the George Mason University community pledge not to cheat, plagiarize, steal, or lie in matters related to academic work.

The paragraph on below is excerpted from http://www.gmu.edu/org/honorcouncil/guidelines.htm#chap2

It shall be a violation of this Honor Code to Lie, Cheat or Steal. The following list is illustrative of Honor Code violations but is not exhaustive:

- Assignments (including examinations) are to be the sole work of the student unless specifically authorized otherwise by the professor.
- To give, receive, or utilize unauthorized assistance in preparation for or during an assignment is a violation of this Honor Code.
- To continue working on an assignment or an examination beyond the allotted time period.
- To plagiarize.
- To fail to report a suspected violation when a student has reasonable cause to believe that an Honor Code violation has occurred.

For excellent examples of on-line plagiarism and related matters, see http://mason.gmu.edu/~montecin/plagiarism.htm

I encourage you to work with other students to help one another understand the material. However, all examinations, quizzes and projects are expected to be original work.

Disabilities
Students with disabilities requiring some modification of the seating, testing or class requirements should first contact Office of Disabilities Services (Room 224, Student Union I) early in the semester so that appropriate arrangements can be made.

Blackboard
Course information will be available through the class website on blackboard. Check it for study guides, notes to the students in the event that I cannot make it to class, homework or assignment changes.

CLASSROOM CONDUCT AND ETIQUETTE
Please remember that this is a classroom. Arrive on time. Students arriving a few minutes late should sit in the last four rows to avoid disrupting the class. Do not walk in
the front of class once class has started. No leaving class early. If you have an urgent need to leave, and you know this prior to class, please inform the instructor. Please sit in an area of the room that would minimize the distraction when you leave. No food may be consumed inside the classroom. No texting during class. No music playing in the classroom, even through earphones. All cellphones need to be turned off. **Bring an ID with your at all times. They need to be shown during tests and exams.**

**INCLEMENT WEATHER**
Contact the Mason website or campus phone number, 703-993-1000, for information on university closings, delays or cancelations due to inclement weather or other issues.

SEE CLASS SCHEDULE ON NEXT PAGE
TENTATIVE SCHEDULE SUBJECT TO CHANGE
Chapters are consistent with the hard back copy of the textbook
Homework and Quiz to be completed as scheduled in Connect

<table>
<thead>
<tr>
<th>DAY</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>1/25</td>
<td>Chapter 1 Introducing Accounting in Business</td>
</tr>
<tr>
<td>2/1</td>
<td>Chapter 2 Analyzing and Recording Transactions</td>
</tr>
<tr>
<td>2/8</td>
<td>Chapter 3 Adjusting Accounts and Preparing Financial Statements</td>
</tr>
<tr>
<td>2/15</td>
<td>Test #1 and then begin Chapter 4 Accounting for Merchandising Operations</td>
</tr>
<tr>
<td>2/22</td>
<td>Chapter 4 continued and begin Ch 6 Cash and for Merchandising Operations</td>
</tr>
<tr>
<td>2/29</td>
<td>Ch 6 continued, and begin Ch 7 Accounts and Notes Receivable</td>
</tr>
<tr>
<td>3/7</td>
<td>Spring Break</td>
</tr>
<tr>
<td>3/14</td>
<td>Ch 7 continued and begin Ch 8 Long Term Assets Notes Receivable</td>
</tr>
<tr>
<td>3/21</td>
<td>Test #2 and finish Ch 8</td>
</tr>
<tr>
<td>3/28</td>
<td>Ch 14 Managerial Accounting Concepts and Principles</td>
</tr>
<tr>
<td>4/4</td>
<td>Ch 15 Job Order Costing and Analysis</td>
</tr>
<tr>
<td>4/11</td>
<td>Ch 18 Cost Behavior and Cost Volume Profit Analysis</td>
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<tr>
<td>4/18</td>
<td>Test #3 and Begin Ch 21 Flexible Budgets and Standard Costs</td>
</tr>
<tr>
<td>4/25</td>
<td>Ch 21 continued</td>
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<tr>
<td>5/2</td>
<td><strong>Review for Final</strong></td>
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<tr>
<td>5/9</td>
<td>Exam 7:30 pm SAME ROOM</td>
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<td>Type of Violation</td>
<td>First Offense</td>
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</tr>
<tr>
<td>Plagiarism—failure to cite/attribute sources</td>
<td>An F in the class; multiple visits to the Writing Center required; and Academic Integrity Seminar Attendance</td>
</tr>
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<td>Plagiarism—representing someone else’s work as the student’s own</td>
<td>An F in the class; multiple visits to the Writing Center required; and Academic Integrity Seminar Attendance</td>
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<tr>
<td>Cheating on an assignment, homework, class participation, or minor project</td>
<td>An F in the class; and Academic Integrity Seminar Attendance</td>
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<td>Cheating on a major project, test, or exam</td>
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<td>Dismissal from the program; at least one year suspension; and attendance at Academic Integrity Seminar at the time of hearing and just prior to reenrollment</td>
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