Instructor: Kyle Sweeney, CPA  
Office: ENT 175  
E-mail: ksweene6@gmu.edu  
Office Hours: Tuesday and Thursday, 3:45pm-6:45pm  
Course website: Blackboard & Wiley  

Course Textbook: The textbook for this class is a custom text with selected chapters from the title: Accounting Tools for Business Decisions Making, 6th edition, Paul Kimmel, et al., Wiley, Inc. You can purchase a hard copy of this book in the bookstore, or you can purchase the ebook online. Either way, you will need access to WileyPlus to complete homework and quizzes. The link to WileyPlus can be found on Blackboard.  

Online Homework and Online Quizzes  
The textbook has an online learning system, WileyPlus. Your online homework and quizzes are located in WileyPlus. The Study, Practice and Learn component is also in there. There are many other online tools that can help you comprehend the subject matter. These assignments must be completed INDIVIDUALLY.  

Before contacting the instructor regarding WileyPlus issues, you should contact technical support using the link in the WileyPlus homepage. You will find a live chat link there.  

Course Prerequisites: C or higher in ECON 103. Students who do not have this pre-requisite can be dropped from the course during any point during the semester.
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, job costs accounting; analyzing cost-volume-profit relationships, standard costs, variances and ethical decision-making.

Course Objectives
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, and financial position of business organizations.

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.

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 #1 below.)

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 #3 below.)

Learning goals for the Business School Undergraduate Programs
The Business School undergraduate program learning goals are:

Goal 1: Our students will demonstrate an understanding of the social, global, ethical, and legal contexts of business and will be able to reflect on the role of the individual in business.

Goal 2: Our students will demonstrate an understanding of and the ability to apply knowledge of professional skills necessary for success in business including effective business writing.

Goal 3: Our students will demonstrate technical and analytic skills appropriate for success in business.

Goal 4: Our students will demonstrate an understanding of and the ability to apply knowledge of core business disciplines including accounting, finance, information systems, management, marketing, and operations management.

Goal 5: Our students will demonstrate knowledge and skills appropriate for specialization in their majors.

Goal 6: Our students will demonstrate an understanding of how research in the business disciplines contributes to knowledge and how such research is conducted.
Grading
Grades will be assigned on the basis of the absolute number of points you earn during the semester. Grades are not released over the phone or by e-mail. If you have questions about your any grade during the semester or at the end, please set up an appointment to discuss your questions. One online homework grade and one online quiz grade will be dropped. This is to be utilized if you miss an assignment for ANY reason. The reasons may be: having internet problems, scheduling problems or anything else that impacts your completion of a homework or quiz.

Final grades will be available on Patriot web. Assignments, and percentage of total points, are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>% of grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams 1 and 2 (30% each)</td>
<td>60</td>
</tr>
<tr>
<td>Final Exam</td>
<td>30</td>
</tr>
<tr>
<td>Online quizzes(Wiley)</td>
<td>5</td>
</tr>
<tr>
<td>Online homework(Wiley)</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
</tr>
<tr>
<td>Lack of professionalism</td>
<td>-10%</td>
</tr>
</tbody>
</table>

Your final grade will be determined using the following percentages:

A 89.5-100%
B 79.5-89.49%
C 69.5-79.49%
D 59.5-69.49%
F 59.49% and below

Examinations
You will need a Scantron for all exams. You may use a basic, non-programmable, calculator. The only accepted calculators are those referred to as five functions calculators. Graphing, scientific and financial calculators are examples of calculators that are NOT permitted. Cellphones or Internet accessible instruments are not permitted to be used or to be on desks or nearby 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. Scantrons can only have name, subject, version, class, and date written on it. There cannot be any written information outside of the information box. If there is, this will be considered an Honor Code violation.

Make-ups
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. Unexcused exams count as a zero. If the absence is excused, the next test will count for twice as much. Students who have an unexcused absence from tests 1, 2, or 3 cannot take the final exam. Arriving late to the final exam can also preclude the student from taking the final exam.

Study Groups and E-mails
Each student needs to form a study group of two to three students. If a student misses class, then the student should contact a person in the study group to find out what was covered in class. It is
each student’s responsibility to find out what was covered in each class. E-mails should not be sent to the Instructor requesting this information. The necessary information should come from the study group and/or the class website. Unless an emergency arises that causes a student to miss a large number of classes, do not e-mail the instructor about absences. Contact your study group to gather necessary information.

Attendance
To maximize your learning experience, attendance is essential to success.

Homework
It is extremely important to keep up to date and be prepared for class.

Academic Integrity:
It is expected that students adhere to the George Mason University Honor Code as it relates to integrity regarding coursework and grades. The Honor Code reads as follows:”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 and/or lie in matters related to academic work.” More information about the Honor Code, including definitions of cheating, lying, and plagiarism, can be found at the Office of Academic Integrity website at https://oai.gmu.edu

IMPORTANT: Any violation of the honor code will result in the failure of this course.

School of Business Standards of Behavior: The mission of the School of Business at George Mason University is to create and deliver high quality educational programs and research. Students, faculty, staff, and alumni who participate in these educational programs contribute to the well-being of society. High quality educational programs require an environment of trust and mutual respect, free expression and inquiry, and a commitment to truth, excellence, and lifelong learning. Students, program participants, faculty, staff, and alumni accept these principles when they join the School of Business community. In doing so, they agree to abide by the following standards of behavior:

- **Respect** for the rights, differences, and dignity of others
- **Honesty** and integrity in dealing with all members of the community
- **Accountability** for personal behavior

Integrity is an essential ingredient of a successful learning community. Ethical standards of behavior help promote a safe and productive community environment, and ensure every member the opportunity to pursue excellence. School of Business can and should be a living model of these behavioral standards. To this end, community members have a personal responsibility to integrate these standards into every aspect of their experience at the School of Business. Through
our personal commitment to these Community Standards of Behavior, we can create an environment in which all can achieve their full potential.

**STUDENT PRIVACY**
The Family Educational Rights and Privacy Act of 1974 (FERPA) gives protection to student educational records and provides students with certain rights. George Mason University strives to fully comply with FERPA by protecting the privacy of student records and judiciously evaluating requests for release of information from those records. For further information on FERPA and student privacy, please see the dedicated page provided by the Office of the University Registrar [Registrar statement on privacy](#).

**DISABILITY STATEMENT**
Students with disabilities who require special accommodation should contact the Office of Disability Services ([Link for the Office of Disability Services](#)) to request accommodations. Please also inform the instructor of their needs so it can be taken into consideration. Please take care of this during the first two weeks of the semester.

**DIVERSITY**
George Mason University promotes a living and learning environment for outstanding growth and productivity among its students, faculty and staff. Through its curriculum, programs, policies, procedures, services and resources, Mason strives to maintain a quality environment for work, study and personal growth. These goals apply to online learning at George Mason University equally as it does to classroom learning.

An emphasis upon diversity and inclusion throughout the campus community is essential to achieve these goals. Diversity is broadly defined to include such characteristics as, but not limited to, race, ethnicity, gender, religion, age, disability, and sexual orientation. Diversity also entails different viewpoints, philosophies, and perspectives. Attention to these aspects of diversity will help promote a culture of inclusion and belonging, and an environment where diverse opinions, backgrounds and practices have the opportunity to be voiced, heard and respected. For further information, please see the Office of Diversity, Inclusion and Multicultural Education ([Their office link](#)). This is the link to the Mason University Life religious holiday calendar [Link for calendar](#). It is the obligation of students, within the first two weeks of the semester, to provide faculty members with the dates of major religious holidays on which they will be absent due to religious observances.

**RESOURCES AND SUPPORT**
**Course support:** Preparedness is a major facilitator for a heightened learning experience in an online course. For help on Blackboard tools like Collaborate, Kaltura, Respondus Lockdown Browser and other resources, please refer to [courses support](#) or [tutorials](#) for additional information. If you encounter any difficulties accessing Blackboard or your course you can reach the Technical Help Desk at the following email: [Their email link](#).
The Libraries at George Mason University strive to provide the best possible collections of research resources and scholarly materials in all formats for our users throughout the university community, supporting the University’s goals of learning, teaching, and research. The School of Business has a dedicated librarian liaison and more information is available at library resources. The University Libraries also provides resources specifically for distance students, including the ability to e-reserve materials. For more information on these services and the process to e-reserve texts, see Link for library reserve information.

The George Mason University Writing Center is committed to supporting writers in the Mason community and offers free writing support to Mason students. You can now sign up for an Online Writing Lab (OWL) session just as you would sign up for a face-to-face session in the Writing Center, which means you set the date and time of the appointment! Learn more about the Online Writing Lab (OWL).

Student services: If you are a student with a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 993-2474. All academic accommodations must be arranged through the ODS.

Mason offers counseling and psychological services that can provide assistance if you find yourself overwhelmed by life, want training in academic or life skills, or the like.

University policies: The University Catalog is the central resource for university policies affecting student, faculty and staff conduct in university affairs.

Information regarding weather related changes in the University’s schedule (e.g., closing or late opening) will be provided on the GMU website and via MasonAlert. Changes to schedule or deliverable due dates, if any, will be communicated via email and on Blackboard.

Mason Student privacy is governed by the Family Educational Rights and Privacy Act (FERPA) and is an essential aspect of this course.

Copyright: Any audio or visual recording of lectures, reuse or remix of course materials, or further dissemination of course content is not permitted without prior written consent of the course instructor and George Mason University unless the recording is part of an approved accommodation plan.

Disclaimer: Any changes to assignments or course schedule will be announced on Blackboard and/or via e-mail. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments.

Blackboard
Course information will be available through the class website on blackboard. Check it for study guides, announcements, homework or assignment changes.
CLASSROOM CONDUCT AND ETIQUETTE
CLASS STARTS ON TIME. Late arrivals might not be allowed in class. Students arriving late need to sit in the last four rows. Please remember that this is a classroom. Please arrive on time. 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 pictures with a smartphone or computer device are permitted. Lectures cannot be recorded. No food may be consumed inside the classroom. No music playing in the classroom, even with earphones. All cellphones need to be turned off. Texting during class is not permitted. Students who text will be asked to leave the classroom for the remainder of the class time. Bring you student ID with you at all times. IDs need to be shown during exams. Picture taking of class slides or work on the overhead boards, whether with smartphones or tablets, is not permitted. Emails to faculty are considered business correspondence, The George Mason Writing Center has a guide for email communication. Here is the link:

[Link for the Guide when emailing faculty](#)

All emails to me should follow the recommended guidelines.

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. Check blackboard for assignments that will make up for the missed class. If at all possible, the class will still follow the syllabus schedule.