SURVEY OF ACCOUNTING
ACCOUNTING 203 SECTION 002
Innovation 105 Wednesday 1:30pm – 2:45pm
Recitation/Lab Fridays see student schedule
Fall 2013

Instructor: C. M. Hylton, MBA, C.P.A.
Office: 030 Enterprise Hall
Phone: 703-993-1753
E-mail: chylton@gmu.edu
Website: http://courses.gmu.edu
Office Hours: Monday and Wednesday 10:30am – 11:30am
And by appointment
Effective August 26, 2013 to December 6, 2013
Course website: On blackboard

Course Textbook: Financial and Managerial Accounting, 4th 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 is a used book is purchased. Check the Connect link listed below for information about the ebook. Check the www.mhhe.com/wildfinman4e website for additional information.

Online Homework and Online Quizzes
The textbook has an online homework system. It is called Connect. Students use this URL for the class to get to the system. You can use the system for free for a trial period.

http://connect.mcgraw-hill.com/class/c_hylton_fall_2013_wed_130pm_class

There are step by step instructions on Blackboard. After entering the Connect website, each student needs a Code to log on to do the homework and quiz. The Code comes with each new textbook. If the student buys a used textbook, then the Code needs to be purchased. McGraw-Hill Irwin permits users to try the system free for a short time. Other information concerning Connect is also on Blackboard. Details about Connect will be presented on the first class date and reviewed in the recitation. Online quizzes and homework are located on Connect. Build in some time in case you have internet connection problems. The clock cannot be stopped when taking the quizzes. Pushing the SAVE button does not stop the clock.
Before contacting the instructor regarding connect issues, you should do the following:

1. If experiencing difficulty in Connect, please troubleshoot with your browser
2. If you are still having issues (either with accessing an assignment or an error within a question), you MUST contact CARE Technical Support: www.mcgrawhillconnect.com/support or 1-800-331-5094
3. After you have received a CARE number, if you still have an issue, you may email your question to me (the instructor). Grading errors will be corrected at the end of the semester.

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/wildfinman4e. This site has directions on how to download the information from the book onto an iPod, MP3/4 player or your computer.

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; job costs accounting; analyzing cost-volume-profit relationships and operating budgets 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, financial position, and cash flow 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 # 6 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 #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
Students must take the test in the recitation they are registered in. Tests can only be reviewed during the lab session when they are returned for review. Students missing that lab session forfeit the opportunity to review their exams. 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. Final grades will be available from Patriotweb. Assignments, and percentage of total points, are as follow:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>% of grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams 1, 2 and 3</td>
<td>20% each</td>
</tr>
<tr>
<td>Final Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Online quizzes (Connect)</td>
<td>5%</td>
</tr>
<tr>
<td>Online homework (Connect)</td>
<td>5%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
<tr>
<td>Lack of professionalism</td>
<td>-4%</td>
</tr>
</tbody>
</table>

Final Grade determined by following percentage:

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

YOUR TEXTBOOK IS NEEDED FOR EVERY CLASS. PLEASE BRING IT WITH YOU.

Examinations
You will need a Scantron for all exams. 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.

**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 (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%. The final exam may include written journal entries if the test missed included journal entries.

**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 site. Unless an emergency arises which 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. The chapter should be read before attending the lecture. Lab homework should be completed before attending the lab/recitation.

**Homework**

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

**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/honor council/guidelines.htm#chap2](http://www.gmu.edu/org/honor council/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:

1. Assignments (including examinations) are to be the sole work of the student unless specifically authorized otherwise by the professor.
2. To give, receive, or utilize unauthorized assistance in preparation for or during an assignment is a violation of this Honor Code.
3. To continue working on an assignment or an examination beyond the allotted time period.
4. To plagiarize.
5. 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.

Accommodations for Students with Disabilities
The Office of Disability Services (located in Room 2500, Student Union Building I) provides a wide variety of academic support services to all currently-enrolled GMU students who have any type of mental or physical disability of either a temporary or permanent nature. If you feel that you may need assistance of this nature, call the ODS at (703) 993-2474. In addition, you should notify me about any special needs as soon as possible.

Withdrawal Policy
If you desire to drop the course, you must submit a drop form to Student Services on or before September 27, 2013. The selective withdrawal period ends on October 25, 2013.

Writing Center: A114 Robinson Hall, 703-993-1200, http://writingcenter.gmu.edu
Mason’s Ask A Librarian: http://library.gmu.edu/mudge/IM/IMRef.html

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
Please remember that this is a classroom. Please arrive on time. Students arriving a few minutes late should sit in the last three rows to avoid disrupting their classmates. 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 music playing in the classroom, even through 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 your student ID with you at all times. They 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. As such each email needs to include a salutation and your name at the end of the email. Capitalization and correct grammar are also expected.
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.

Ex. stands for exercise; P for Problems. All located at the end of the chapter.

Tentative Class Schedule

<table>
<thead>
<tr>
<th>LECTURE</th>
<th>TOPIC</th>
<th>RECITATION</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>W Aug 28</td>
<td>Chapter 1</td>
<td>Fri 8/30</td>
<td>Ex. 4, 5, 6, 8, 9, 10, 12, 11, 15, 16</td>
</tr>
<tr>
<td>Connect Homework</td>
<td>Chapter 1</td>
<td>Due online 9/9</td>
<td>designated online</td>
</tr>
<tr>
<td>Connect online quiz</td>
<td>Chapter 1</td>
<td>Due online 9/10</td>
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<tr>
<td>W Sep 4</td>
<td>Chapter 2</td>
<td>Fri 9/6</td>
<td>Ex. 1, 2, 3, 4, 5, 7, 8</td>
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<tr>
<td>Connect Homework</td>
<td>Chapter 2</td>
<td>Due online 9/9</td>
<td>designated online</td>
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<tr>
<td>Connect online quiz</td>
<td>Chapter 2</td>
<td>Due online 9/10</td>
<td></td>
</tr>
<tr>
<td><strong>Last Day to drop with no tuition penalty Sep 3</strong></td>
<td></td>
<td></td>
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<tr>
<td>W Sep 11</td>
<td>Chapter 3</td>
<td>F Sep 13</td>
<td>Ex. 1, 2, 3, 5, 12, 13</td>
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<tr>
<td>Connect Homework</td>
<td>Chapter 3</td>
<td>Due online 9/16</td>
<td>designated online</td>
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<tr>
<td>Date</td>
<td>Event Description</td>
<td>Chapter</td>
<td>Due Date</td>
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<tr>
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<tr>
<td>Sep 18</td>
<td>Review for Test</td>
<td>3</td>
<td>9/17</td>
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<tr>
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<tr>
<td>Sep 18</td>
<td></td>
<td>6</td>
<td>9/30</td>
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<tr>
<td>Oct 2</td>
<td></td>
<td>14</td>
<td>10/7</td>
</tr>
<tr>
<td>Oct 9</td>
<td></td>
<td>15</td>
<td>10/11</td>
</tr>
</tbody>
</table>

**Last day to drop with 33% tuition penalty Sep 18**

**Last day to drop with 67% tuition penalty Sep 27**
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Due Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct 16</td>
<td>Review in lecture</td>
<td>Fri 10/18</td>
<td>Test 2 in recitation</td>
</tr>
<tr>
<td>Oct 23</td>
<td>Chapter 18</td>
<td>Fri 10/25</td>
<td>Ch. 18 Ex 2, 3, 9, 10, 15</td>
</tr>
<tr>
<td>Oct 30</td>
<td>Chapter 20</td>
<td>Fri 11/1</td>
<td>Ex 1, 9, 12, 20</td>
</tr>
<tr>
<td>Nov 6</td>
<td>Chapter 21</td>
<td>Fri 11/8</td>
<td>Ex 1, 2, 3, P 21-1A(#1 and 2)</td>
</tr>
</tbody>
</table>

**Selective withdrawal ends Oct 25**
W Nov 13  Review for test  Fri 11/15  Test 3 in Recitation

W Nov 20  Chapter 22  Fri 11/22  Ex 1, 2, 3

Connect Homework  Chapter 22  Due online 11/25  designated online

Connect online quiz  Chapter 22  Due online 11/26

W Dec 4  Chapter 23  Fri 12/6  Ex 1, 4, 6

Connect Homework  Chapter 23  Due online 12/8 (Note date)  designated online

Connect online quiz  Chapter 23  Due online 12/8 (Note date.)

READING DAYS  Monday, Dec. 9 and Tuesday, Dec 10

FINAL EXAM  To be announced on Blackboard