SURVEY OF ACCOUNTING
ACCOUNTING 203 SECTION 001
Enterprise 178 Monday 1:30PM – 2:45PM
Recitation/Lab  Fridays see student schedule
Fall 2015

Instructor: C. M. Hylton, MBA, C.P.A.
Office: 123 Enterprise Hall
Phone: 703-993-1753
E-mail: chylton@gmu.edu
Office Hours: Monday 10:30am-11:30am
And by appointment
Effective August 31, 2015 to December 11, 2015
Tutoring Lab: ENT 182 Hours to be announced on blackboard by 9/9/15
Course website: mymason.gmu.edu

Course Textbook: There is a custom book that students can buy in the bookstore. If the text is purchased from the bookstore, an additional package with the online component called Connect will have to be purchased from the publisher. The package offers the ebook, the online homework, online quizzes and other valuable online tools. The chapters come from the textbook: Financial and Managerial Accounting, 5th ed., Wild, Shaw, Chiappetta, McGraw-Hill Irwin (Hardback or loose leaf version.) Used books can be utilized. The Connect link is found in Blackboard for the class. In blackboard under course management, find course tools. In course tools will be a McGraw Hill Higher Education link. When in the link, find the Connect pairing link. When in Connect, register for the online package. At the end of the registration will be three options: use a code (unavailable), use your credit card or use the Courtesy Access. The Courtesy Access will let you use the entire package including the ebook, online homework and quizzes for free for fourteen days. Work completed while using the Courtesy Access will transfer over. In order for this work to count, the online package needs to be purchased.

Online Homework and Online Quizzes
The textbook has an online learning system. It is called Connect. After entering the Connect website, each student registers for the system. 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. Go to the McGraw Hill Education tab under Course Tools. 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.

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, 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, 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 Business School has established the following:

**Learning goals for the Business School 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**

You must take the test in the recitation that you are assigned. 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. 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. If you have internet problems, scheduling problems or anything else that impacts your completion of a homework, this will count as the one dropped. 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>
</tbody>
</table>
Examinations
You will need a Scantron for all exams. You may use a basic, non-programmable, calculator. Graphing and financial calculators are NOT permitted. Cellphones or Internet accessible instruments are not permitted to be used or to be on desks 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, lab number and date written on it.

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/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:

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 graded work such as online homework, quizzes and tests are expected to be original work.

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 (http://registrar.gmu.edu/students/privacy/).

**DISABILITY STATEMENT**
Students with disabilities who require special accommodation should contact the Office of Disability Services (http://ods.gmu.edu/) 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 (https://odime.gmu.edu/).

**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: courses@gmu.edu.

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 http://library.gmu.edu/distance and Guides for distance students.

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.

**Withdrawal Policy**
If you desire to drop the course, you must submit a drop form to Student Services on or before October 2, 2015. The selective withdrawal period ends on October 30, 2015.

**CLASSROOM CONDUCT AND ETIQUETTE**

**CLASS STARTS ON TIME. Late arrivals might not be allowed in class.**
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 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. 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, The George Mason Writing Center has a guide for email communication. Here is the link:

http://s3.amazonaws.com/chssweb/documents/19026/original/1final_sending_email_to_faculty_handout.docx?1429048167

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
Ex. stands for exercise; P for Problems. All located at the end of the chapter. The chapters listed below are the original chapters from the textbook. Check page iv in the Custom addition for information on appropriate chapter.

Tentative Class Schedule

<table>
<thead>
<tr>
<th>LECTURE</th>
<th>TOPIC</th>
<th>RECITATION</th>
<th>ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>M Aug 31</td>
<td>Chapter 1</td>
<td>Friday, Sept.4</td>
<td>Ex. 4,5,6,8, 9,10,11,12,14,15,16</td>
</tr>
</tbody>
</table>

Connect Homework Chapter 1 Due online 9/12 designated online

Connect online quiz Chapter 1 Due online 9/13

NO CLASS ON LABOR DAY. Watch the narrated slides in Connect.

<table>
<thead>
<tr>
<th>M Sep 7 (Labor Day)</th>
<th>Chapter 2</th>
<th>Friday, Sept 11</th>
<th>Ex. 1, 2, 3, 4, 7,8,9,11,12</th>
</tr>
</thead>
</table>

Connect Homework Chapter 2 Due online 9/12 designated online

Connect online quiz Chapter 2 Due online 9/13

M Sep 14 Chapter 3 Friday, Sept 18 Ex. 1, 2, 3, 5, 12, 13
<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Chapter</th>
<th>Due Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>M Sep 21</td>
<td>Review for Test</td>
<td></td>
<td>Friday, Sept 25</td>
<td>Test in recitation</td>
</tr>
<tr>
<td>M Sep 28</td>
<td>Chapter 4</td>
<td></td>
<td>Friday, Oct 2</td>
<td>Ex. 2, 3, 4, 5, 6,</td>
</tr>
<tr>
<td>M Oct 5</td>
<td>Ch 6 Cash and Cash Controls</td>
<td></td>
<td>Friday, Oct 9</td>
<td>Ex 1, 2, 3, 4, 5,6,10,11</td>
</tr>
<tr>
<td>Tuesday, Oct. 13</td>
<td>Chapter 7</td>
<td></td>
<td>Fri 10/16</td>
<td>Ex. 2,4,6,8</td>
</tr>
<tr>
<td>Monday, Oct. 19</td>
<td>Review for test</td>
<td></td>
<td>Friday 10/23</td>
<td>test in recitation</td>
</tr>
<tr>
<td>Monday, Oct 26</td>
<td>Chapter 8</td>
<td></td>
<td>Fri 10/30</td>
<td>Ex. 1, 2, 5, 7, 8, 13</td>
</tr>
<tr>
<td>Mon Nov. 2</td>
<td>Ch14 Managerial Concepts and Principles</td>
<td></td>
<td>Fri 11/6</td>
<td>Ex 1, 2, 3, 4, 6, 7, 15; P 2A#1 and #2</td>
</tr>
<tr>
<td>Date</td>
<td>Chapter</td>
<td>Topic</td>
<td>Due Date</td>
<td>Notes</td>
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<tr>
<td>Nov. 9</td>
<td>Ch15</td>
<td>Job Order Costing and Analysis</td>
<td>Fri 11/13</td>
<td>Ex 1, 2, 3, 5, 6, 13; P3A #1 and 2</td>
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<tr>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>M Nov 16</td>
<td></td>
<td>Review</td>
<td>Friday 11/20</td>
<td>Test in recitation</td>
</tr>
<tr>
<td>M Nov 23</td>
<td></td>
<td>no class. This is to make up for the watched recording for chapter 2, Labor Day.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nov. 30</td>
<td>Ch18</td>
<td></td>
<td>Friday 12/4</td>
<td>Ch. 18 Ex 2, 3, 9, 10, 15</td>
</tr>
<tr>
<td></td>
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<tr>
<td>Dec. 7</td>
<td>Ch21</td>
<td></td>
<td>Friday 12/11</td>
<td>Ex 1, 2, 3 P 21-1A(#1and 2 )</td>
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</table>

**FINAL EXAM**

To be announced on Blackboard prior to Oct. 5. Do not make travel plans until the date has been announced.
## School of Business Recommendations for Honor Code Violations

### UG-Non Freshman Students (including transfer students)

<table>
<thead>
<tr>
<th>Type of Violation</th>
<th>First Offense</th>
<th>Second Offense</th>
</tr>
</thead>
<tbody>
<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>
<td>An F in the class; multiple visits to the Writing Center required; Academic Integrity Seminar Attendance; dismissal from the program; and possible suspension or expulsion</td>
</tr>
<tr>
<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>
<td>An F in the class; multiple visits to the Writing Center required; Academic Integrity Seminar Attendance (at times of hearing and reenrollment if relevant); dismissal from the program; and possible suspension or expulsion</td>
</tr>
<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>
<td>Expulsion</td>
</tr>
<tr>
<td>Cheating on a major project, test, or exam</td>
<td>An F in the class; Academic Integrity Seminar Attendance;</td>
<td>Expulsion</td>
</tr>
<tr>
<td>Violation</td>
<td>Punishment</td>
<td>Outcome</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Egregious Violation [e.g., stealing an exam; submitting coursework from another class as original work; lying to an employer about academic performance]</td>
<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>
<td>Expulsion</td>
</tr>
<tr>
<td>Cheating on a major project, test, or exam</td>
<td>An F in the class; Academic Integrity Seminar Attendance; and at least one semester suspension</td>
<td>Expulsion</td>
</tr>
<tr>
<td>Egregious Violation [e.g., stealing an exam; submitting coursework from another class as original work; lying to an employer about academic performance]</td>
<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>
<td>Expulsion</td>
</tr>
</tbody>
</table>