SURVEY OF ACCOUNTING
FALL 2015
ACCOUNTING 203 Online, with three exams on campus.

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Phone: 703-993-1753
Office Hours: Monday 10:30am – 11:30am
Tutoring Lab: ENT 182 Hours to be announced on blackboard by 9/9/15
E-mail: chylton@gmu.edu

COURSE WEBSITE

The course website is your online classroom. It is located in the university’s course management system, Blackboard. Inside Blackboard you will find the syllabus with the weekly schedule, other course tools and your grades. In the course tools of Blackboard you will find the publisher’s (McGraw Hill) online system, Connect. Connect includes the narrated slides, the online homework, the online quizzes and online test #1. If you purchase the ebook, it is located within Connect as well.

To access online classroom, follow these steps:

1. Type mymason.gmu.edu into your browser address line
2. Type your Username
3. Type your Password
4. Click Login.
5. Click into the Courses tab to see your courses for the term.

TECHNOLOGY REQUIREMENTS

These browsers work best with Blackboard as it is implemented into your course website.

- Firefox 24 or later
- Chrome 30 or later
ALL STUDENTS ARE REQUIRED TO COME TO CAMPUS FOR EXAM TWO, THREE AND THE FINAL EXAM. THERE ARE NO EXCEPTIONS TO THIS POLICY.

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. There are several options for the textbook and online components. The new textbook from the bookstore, a used textbook from the bookstore, a used textbook from other sources are all options. The online component must be acquired if a used book is purchased. Information is found in Blackboard about this. Credit for online work in this course is contingent upon the purchase of the Connect.

Student Responsibilities
You are expected to read the chapter, watch the narrated slides, work on the quick checks, and complete the online homework and quizzes as indicated on the syllabus. You may need to work over all of the above, except the quizzes, more than once in order to fully comprehend the material. The homework can be worked three times with the highest grade counting for the course grade. Exam one will be in Connect and taken online. The instructions will be in blackboard.

Lectures
There are narrated slides in the Connect system. In Connect, find the Library tab. Under Student Resources you will get linked to the textbook’s website. When on the publisher’s page, look for a drop down box on the left. Select the relevant chapter and then select the narrated slides. Once you are in the specific chapter’s power point slides, you can select the Notes tab if you want to see the words that are being spoken.

Recommended procedures to complete an online class successfully.
There are steps listed in blackboard on the recommended steps to complete this course successfully. At the end of the syllabus there is an attachment from the Mason online office for strategies on how to successfully complete online classes.

Online Homework, Online Quizzes and Online Exam.
The textbook has an online homework system. It is called Connect. It is found on the Blackboard page for the class. After entering the Connect website, each student needs a Code to log on to do the homework and quiz. If a brand new textbook is purchased, a Code to access Connect comes with it. If the student buys a used textbook, then the Code needs to be purchased online at the above listed URL. McGraw-Hill Irwin permits users to try the system free for approximately fourteen days. However, no credit for online work will be given unless the student purchases
Connect. Work completed under the free trial will count when the purchase is completed. You should plan on completing homework and quizzes before the due time/date. Work submitted after the due date will not count for any credit. You might encounter internet problems. The clock cannot be stopped when taking the quizzes. There is a toll-free number in Connect, 1-800-331-5094, to call McGraw-Hill if there is a problem. Problems that impact all students will be addressed by the professor.

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. Job cost accounting; analyzing cost-volume-profit relationships, standard costs, variances and ethical decision-making.

Credit Hours
After successful completion of this course, you will earn 3.0 credit hours.

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 Business 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:**

*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>
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</thead>
<tbody>
<tr>
<td>Exam 1 online (Connect)</td>
<td>20</td>
</tr>
<tr>
<td>Exam 2 on campus</td>
<td>20</td>
</tr>
<tr>
<td>Exam 3 on campus</td>
<td>20</td>
</tr>
<tr>
<td>Final Exam on campus</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><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
<tr>
<td>Lack of professionalism</td>
<td>-4%</td>
</tr>
</tbody>
</table>

There is no extra credit.

Final Grade determined by following percentage:

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

**Emails**

Your emails will be answered within 24 hours, if I have access to the Internet. The best way to communicate with me is via chylton@gmu.edu. In the email, please include the course number, your first and last name. Remember emails to faculty are considered business correspondence. The emails should have a salutation and your name at the end. Also, all emails should have the proper capitalization, correct grammar and spelling. Here is a link to a guide from The Writing Center about emails to faculty.

http://s3.amazonaws.com/chssweb/documents/19026/original/1final_sending_email_to_faculty_handout.docx?1429048167
Examinations
You will need a Scantron for all on campus exams. Only five function calculators are permitted. No graphing or financial calculators are permitted. Cellphones or Internet accessible instruments are not permitted during on campus exams. Students are not permitted to share calculators during the exam. Students found using any of these will be in violation of the honor code, and will receive a 0. You **MUST** come to campus for exams two, three and the final exam.

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 School of Business matrix for violations is included at the end of the syllabus.

The paragraph on below is excerpted from [http://www.gmu.edu/org/honorcouncil/guidelines.htm#chap2](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 an 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](http://mason.gmu.edu/~montecin/plagiarism.htm)

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/](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/](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.

For tips on how to be a successful online learner, please read the “Strategies for Online Learning Success” (online success strategies). They are also included at the end of the syllabus.

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.
Strategies for Online Learning Success

*from the George Mason Office of Distance Learning website.*

Dr. Shabron Williams van Rooij, Assistant Professor in George Mason’s Learning Technologies Division contributed significantly to this compilation. To master strategies of online learning, register for Dr. Williams van Rooij’s online course, EDIT 201: Strategies for Online Learning Success.

1) Be realistic

Do you dream of online courses allowing you an abundance of down time and freedom from instructors, group projects, and demanding deadlines? If so, please read about the Mason Online Experience on the [FAQ page](#) so that you are not surprised when your class starts! To be a successful online student, you will need to:

- plan on doing the same amount of work as is required for a face-to-face class
- adhere to the deadlines and rubric that your instructor has outlined in the syllabus
- interact with other students
occasionally participate in a “synchronous” component that requires a specific log-in time

2) Take responsibility for your own learning

The freedom and flexibility offered by online learning comes with important responsibilities for you, the student. To be a successful online student, you must:

- develop self-discipline
- resist procrastination temptations or distractions
- embrace new technology
- participate in the group and avoid isolation
- improve your written communication skills

3) Stay linked in with Mason

Deadlines, policies, and support services are the same for online and campus-based students. The university will occasionally reach out to you with critical reminders through your Mason email account, but it is ultimately your responsibility to stay informed. In doing so, you may find helpful information on the Student Resource page and the links below:

**Deadlines and policies**

- [Academic Integrity](#)
- [Honor Code](#)
- [Important Dates and Deadlines](#)
- [Responsible Use of Computing](#)

**Services**

- [Library](#)
- [Office of Disability Services (ODS)](#)
- [Online Writing Lab](#)

4) Know the course syllabus

Your course syllabus is the key to successful time management, and time management is critical to your success in online courses. So, read carefully through your course syllabus and refer to it often in order to keep track of important items such as:

- desired learner outcomes of the course
- necessary textbooks
- course assignments and required deliverables
- grading policies
• standards for assignment evaluation
• the course schedule (deadlines for readings, discussion posts, quizzes, discussion board postings, etc.)
• times and dates of possible “synchronous” class meetings which require you to log-in at a specific time

5) Organize your time

Successful students do not view online education simply as the answer to their scheduling dilemmas. Although online courses offer a more flexible study schedule, they do require the same amount of time as face-to-face courses. To be a successful online student, we recommend that you:

• log in to each online class a minimum of 4 days per week
• block out 8 to 12 hours per week to work on each online class
• schedule more time during the first few weeks of class to become oriented to the online environment
• break big tasks into manageable parts
• use technology tools that make organization easier (a smartphone, the Blackboard Mobile app, etc.)

6) Create a study space

Will you be studying in your office after work, in your bedroom, or at the public library? To be a successful online student, we recommend that you find a study space that:

• is quiet
• has a door that closes
• provides adequate lighting
• has electrical outlets
• contains limited distractions

Watch this video on [how to create a personal office](#) anywhere in your house.

7) Check your technology

For success in any George Mason online course, we recommend that you have:

• a Windows or Macintosh computer with at least 2 GB of RAM
• a computer capable of running current versions of Acrobat Reader, Flash, Java, Windows Media Player, QuickTime, and Real Media Player
• sufficient hard disk space for the installation of any new software necessary and the storage of your classwork
• fast and reliable broadband internet connection
• an operating system and browser compatible with Blackboard on the myMason portal. See here for a list of supported browsers and operating systems.
• a Masonlive email username and password
• a large screen for better visibility (optional)
• speakers or headphones and a microphone
• any other technical requirements outlined in your course syllabus (for example, some courses may use a Learning Management System other than Blackboard or may require specific hardware/software)

Note: If you are using an employer-provided computer or corporate office for class attendance, please verify with your systems administrators that you will be able to install the necessary applications and that system or corporate firewalls do not block access to any sites or media types.

8) Stay connected

Make the most of your course by communicating regularly with your instructor and classmates. This will allow you to gain exposure to a variety of perspectives, practice articulating your ideas, receive feedback on your thoughts, and avoid isolation. A successful online student will actively stay connected using:

• discussion boards
• small group work
• research sharing
• peer reviews

Listen to what a college student mentor has to say about the importance of a social presence for success in online courses.

9) Consider the rules of Netiquette

Careful crafting of your message is vital to avoiding misinterpretation in online communication. To communicate successfully in your online course:

• avoid vague words, jargons, and sarcasm in your online messages
• limit or eliminate the use of exclamation points, bolding, capital letters, and emoticons
• change subject lines of email chains regularly
• plan carefully who to CC on messages
• edit meticulously

On this website you can read excerpts from the book Netiquette by Virginia Shea.
### 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>
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<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; and at least one</td>
<td>Expulsion</td>
</tr>
<tr>
<td>Semester Suspension</td>
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| Egregious Violation [e.g., stealing an exam; submitting coursework from another class as original work; lying to an employer about academic performance] | 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 | Expulsion |
