

NOTRE DAME COLLEGE COURSE SYLLABUS

BU 155 – Accounting Principles I

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Syllabus

About the Course

Instructor

Instructor information is listed in the Moodle course.

Course Rationale

Required course for all business majors.

Course Description

Introductory course in financial accounting. Presents basic accounting theory, principles and practices related to double-entry system. Accounting cycle including journalizing and posting entries, preparing worksheet, making adjusting, closing, and reversing entries and preparing periodic statements is covered.

Student Learning Outcomes

Program Learning Outcomes

1. Communicate effectively in both written and oral forms
2. Identify strengths and weaknesses of alternative solutions, conclusions or approaches to accounting problems – ***Introductory – learning outcome is introduced in this course and assessed through the Annual Report project and exams***
3. Identify ethical implications of the accounting profession and responsibilities toward end users
4. Apply technology to accounting and business situations using computer tools and software
5. Work effectively in teams and describe the role of the accountant as a member of the management team
6. Describe the impact of global economic and cultural influences on business and accounting based decisions
7. Apply knowledge and understanding of accounting principles and professional standards in performing financial reporting.

Course Learning Outcomes

By the end of this course, students will be able to:

1. Gaining factual knowledge (terminology, classifications, methods, trends) (PLO 7)
 - o Assessed through classroom discussion participation, homework and exams
2. Learning fundamental principles, generalizations, or theories (PLO 7)

- Assessed through classroom discussion participation, homework and exams
- 3. Learning to apply course material (to improve thinking, problem solving, and decisions)(PLO 2, 3, 7)
 - Assessed through experiential exercises, homework, problem-solving exam questions and the project
- 4. Being able to prepare basic financial statements from original source documents to a closing trial balance (PLO 2, 7)
 - Assessed through in class exercises, homework, problem-solving exam questions and the project

Required Course Materials (including any special technology)

- *Accounting* (Cengage), **28th Edition with CengageNOWv2** Carl Warren; Christine Jonick; Jennifer Schneider, ISBN 9781337913065

ACCOUNTING PRINCIPLES I **IMPORTANT COURSE NOTE :**

In order to successfully complete this course, students **MUST** purchase CengageNowv2Access, includes 12-month access with e-Book

1. Each student must purchase their own, individual, CengageNOWv2 access for Accounting, 28th Edition, By Warren, Jonick, and Schneider
2. Registration instructions are provided in Moodle right below this syllabus
3. Cengage Unlimited Access is the most cost-efficient method for your access, but a pdf/URL with purchase options will be made available

Recommended Readings and Materials

Supplemental resources will be listed in the Moodle course.

Help Desk

Students enrolled in any course through Notre Dame College can contact the help desk 24 hours a day, seven days a week. To contact the help desk:

- Call: 1 (800) 985-9781 (from anywhere in the United States)
- E-mail: support@learninghouse.com (from anywhere in the world)

Course Requirements and Methods of Evaluation

Grade Allocation

Assignment	Percent of Total Grade
Weekly Discussions (12)	10%
Homework (12)	15%
Exams (3)	60%
Project (5)	15%
Total	100%

Grading Scale

Letter Grade	Numerical Equivalent	Quality Points
A	93–100%	4.0 per credit hour
A-	90–92%	3.7 per credit hour
B+	87–89%	3.3 per credit hour
B	83–86%	3.0 per credit hour
B-	80–82%	2.7 per credit hour
C+	77–79%	2.3 per credit hour
C	73–76%	2.0 per credit hour
C-	70–72%	1.7 per credit hour
D	65–69%	1.0 per credit hour
F	0–64%	0.0 per credit hour

Major Projects – Assignment Descriptions

1. Weekly Discussions - are case based involving ethics.
2. Homework – will reinforce what you have learned and apply what you have learned.
3. Exams – assess your knowledge of the material covered. It will be approximately 30 multiple choice questions (knowledge) and 4 to 8 problems (application).
4. Project – introduction to publicly traded company's annual reports – financial statements for the public.

Approximate time commitment for a 4-credit course in Accounting

Activity	Time in Minutes Min – Max
Read the materials presented in Moodle – each module	60 – 90
Read the chapter in Cengage	60 – 120
Complete the Homework for each Chapter	240 – 360
Ethics Discussion Forum (Weekly – total time commitment 6.5 to 10.5 hours)	30 – 60
WEEKLY TOTAL TIME COMMITMENT (6.5 to 10.5 hours)	390 - 630

Each project part should not take you more than 60 minutes to complete.

Each exam (3) **will not** take you more than 120 minutes to complete.

Dues dates are consistent each week. The week starts on Monday and ends on Sunday!!!!

- Homework is due at the end of the week by 11:59 pm
- Ethics Discussion forum – Your answer is due on Wednesday of the week assigned. You are required to comment on at least 2 other students post. You are required to respond to me or your classmates if asked a question. Due no later than 11:59 pm at the end of the week assigned.
- Projects are due at the end of the week assigned by 11:59 pm.
- Exams must be completed within the week assigned in the requisite 2-hour window.

Course Calendar

The instructor reserves the right to make changes in the schedule and assignments based on the needs of the class. For important College dates, including withdrawal dates, please refer to the academic calendar.

Module	Learning Resources	Learning Activities & Assessments	Course Learning Outcomes
1	CengageMoodle	Chapter 1 Homework Ethics Discussion Forum – Chapter 1	CLO (1, 2, 4)
2	Cengage Moodle Moodle	Chapter 2 Homework Ethics Discussion Forum – Chapter 2 Project Part 1 – upload to Moodle as one .pdfdocument	CLO (1, 2)
3	CengageMoodle	Chapter 3 Homework Ethics Discussion Forum – Chapter 3	CLO (1, 2)
4	Cengage Moodle Moodle	Chapter 4 Homework Ethics Discussion Forum – Chapter 4 Project Part 2 – upload to Moodle – EXCELworkbook	CLO (1, 2)
5	Cengage	Exam 1 – Chapters 1, 2, 3, 4	

Module	Learning Resources	Learning Activities & Assessments	Course Learning Outcomes
6	Cengage Moodle	Chapter 5 Homework Ethics Discussion Forum – Chapter 5	(CLO 1, 2, 3)
7	Cengage Moodle	Chapter 6 Homework Ethics Discussion Forum – Chapter 6	(CLO 1, 2, 3, 4)
8	Cengage Moodle Moodle	Chapter 7 Homework Ethics Discussion Forum – Chapter 7 Project Part 3 – upload to Moodle – EXCELworkbook	(CLO 1, 2, 3)
9	Cengage Moodle	Chapter 8 Homework Ethics Discussion Forum – Chapter 8	(CLO 1, 2, 3)
10	Cengage	Exam 2 – Chapters 5, 6, 7, 8	
11	Cengage Moodle Moodle	Chapter 9 Homework Ethics Discussion Forum – Chapter 9 Project Part 4 – upload to Moodle – EXCELworkbook	(CLO 1, 2, 3)
12	Cengage Moodle	Chapter 10 Homework Ethics Discussion Forum – Chapter 10	(CLO 1, 2)
13	Cengage Moodle Moodle	Chapter 11 Homework Ethics Discussion Forum – Chapter 11 Project Part 5 – upload to Moodle – EXCELworkbook	(CLO 1, 2, 3)
14	Cengage	Chapter 12 Homework	(CLO 1, 2, 3, 4)
15	Moodle	Ethics Discussion Forum – Chapter 12	
16	Cengage	Review of chapters 1 through 8 as well as some review of chapters 9-12	

Course Policies

Attendance Policy

For verification of enrollment in online courses, students must log in during Week 1 of each eight-week “D” term.

All students who have not logged in to their class by the end of the first week of each eight-week D term will be automatically dropped from their course.

All students enrolled in an online course at Notre Dame College must complete one of the following academically related activities within their online course in order to be marked as having attended and actively participated in the online course(s):

1. Post to a discussion board.
2. Submit an assignment.
3. Submit a quiz or exam.
4. Submit some other assessment as assigned.

Simply logging in to a course and navigating within the virtual classroom will not constitute participation; the student must complete one of the above academically related activities.

All students who have logged in to their course but who have not participated academically by the end of the second week of the D term will be automatically dropped from their course.

Makeup and Late Work Policy

Generally, there is no make-up of a missed exam. You are given 7 days to complete an exam within a specified time frame. In the event, you are traveling for work contact the instructor at least one week prior to the scheduled exam week to discuss an alternative time to take a make-up. You will be asked to provide documentation from your employer that you are unable to complete your exam.

Individual Instructor Policies

Individual instructor policies can be found in the Announcements section of the course.

About Notre Dame College

Notre Dame College Mission Statement

Notre Dame College of Ohio, a Catholic institution in the tradition of the Sisters of Notre Dame, educates a diverse population in the liberal arts for personal, professional, and global responsibility.

Notre Dame College Goals

Notre Dame College engages students, staff, and the wider community in the educational experience. Those who choose a Notre Dame education are encouraged to develop core values and skills. The objectives and requirements of this course further the values/skills related to thinking logically, analytically, and creatively; communicating effectively in speech and writing; demonstrating mastery of an academic discipline; and choosing wisely for health and well-being.

Institutional Learning Outcomes

Undergraduate students, as members of the Notre Dame College learning community, will be able to do the following:

- **Be Responsible:**
 - **Personally:** Choose a life that honors values, purpose, and accountability to self and others.
 - **Professionally:** Contribute to and enrich one's chosen discipline by acting morally and ethically.
 - **Globally:** Appreciate the world at local, national, and global levels and strive to have a positive impact.
- **Communicate Effectively:** Articulate thoughts and ideas clearly and effectively in written and oral forms in a variety of formats and situations.
- **Think Critically:** Exercise open-minded reflection and reasoning to analyze, evaluate, and make decisions.
- **Be Information Literate:** Research and evaluate information for accuracy, value, context, and meaning in order to formulate an argument.
- **Practice Ethical Inquiry:** Investigate and apply ethical reasoning in decision-making using ethical principles, including Catholic social teaching.

College Policies

Academic Policies and Procedures

See Notre Dame College Catalog for policies:

- **Incompletes**
- **Appealing a grade**
- **Course withdrawal policy**
- **Students with disabilities:** Students with documented learning disabilities must work with the director of the Learning Center who will provide the student with a letter for the instructor that documents the accommodation to be made. Refer to the catalog for the stated policy.
- **Campus Safety**

Personal Responsibility

Please take personal responsibility for your work and your future. You need to take responsibility for working diligently in your course, planning ahead for assignments and exams, doing your best, and taking responsibility for your performance. These are probably the most portable set of expectations that will transfer into your future professional world.

In particular, a simplistic personal responsibility statement for any course would include: 1) participate in assigned weekly activities; 2) know expectations and 3) accept the consequences for not meeting the expectations. In order for you to follow this, the following are the expectations for this class:

The instructor has the following expectations of the students:

1. To be willing to participate positively and constructively in your course
2. To understand and abide by the procedures, regulations and schedules described in this syllabus
3. To assume ownership of one's ideas, opinions, values, etc.

The students can have the following expectations of the instructor:

1. To be genuinely concerned about the student's ability to perform well
2. To remain faithful to the procedures, regulations and schedules described in this syllabus
3. To provide a course structure to encourage student learning

Academic Dishonesty

- a. Academic dishonesty includes, but is not limited to, the following: 1) the completion or attempted completion of any academic work by means other than those permitted; and 2) the alteration of a document relating to the grading process, including changing an instructor's grade book or changing answers on a test after the time to complete the test is over.
- b. Examples of academic dishonesty include, but are not limited to, unauthorized collaboration, copying another student's answers, unauthorized aids on a test, using purchased or premade term papers, plagiarism, and destroying another student's work.
- c. Plagiarism occurs when an individual presents the ideas, thoughts, or words of another as his or her own. Plagiarism includes, but is not limited to, using phrases, sentences, or ideas from a published source, including the Internet, without citing that source representing another's unpublished work as your own; rewriting or paraphrasing the work of another without giving credit to that person by citation; and submitting a paper as one's own work that has been copied, in whole or in part, from another's work.
- d. Generally, the faculty decides upon sanctions for acts of academic dishonesty. Thus, academic dishonesty may carry specific penalties carried out by the faculty outside of the judicial procedure. Those penalties include, but are not limited to, failure on the specific assignment, failure of the course, and a creation of a plagiarism file, which includes an Incident of Plagiarism Form detailing the offense, filed with the Office of Academic Affairs. Note that although deference is given to the faculty to handle matters of academic dishonesty, such action does not preclude further disciplinary action under the college judicial procedure.

For further information on academic dishonesty, access the *Notre Dame College Catalog*.

Disruptive Student Policy

The College seeks an environment that promotes academic achievement and integrity, that is protective of free inquiry, and that serves the educational mission of Notre Dame College. Similarly, the College seeks a community that is free from violence, threats, and intimidation; that is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of Notre Dame College; and that does not threaten the physical or mental health or safety of members of the College community. As a student at Notre Dame College, you are expected to

adhere to the Student Code of Conduct. To review the Student Conduct Code, please see the *Student Handbook*.

Students with Disabilities

Notre Dame College makes reasonable accommodations for students with disabilities. A qualified student with a disability may request support services from the Learning Center on a yearly basis. In order to receive services at Notre Dame College, students with disabilities must provide documentation which meets state and federal standards for indicating the presence of a disability. (See "Disability Services.")

Copyright Disclaimer

Materials associated with this course are subject to copyright laws and protections. These materials are intended for the viewing of only those students enrolled in this course and only for the time during which they are enrolled. The contents of this course are not to be copied and shared. Because instructional materials on the course website may be copyrighted, students may not permanently keep downloaded materials, or alter or distribute any materials on the course site, unless clearly directed to do so.