



ACC 201 Survey of Accounting (3 credit hours) Course Syllabus

Course Description

Survey of Accounting offers an introduction to the fundamentals of accounting from the user's perspective. The primary emphasis is the relationship between cash flow and accrual based income measurement. Includes financial reporting requirements and standards.

Course Learning Outcomes

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

1. Articulate the basic concept of regulations and current trends in accounting.
2. Examine the effects transactions have on the financial statements.
3. Prepare Financial Statements on the Cash basis and the Accrual basis.
4. Apply concepts to prepare Inventory, Depreciation and Stockholder's equity calculations.

Prerequisites/Corequisites

MAT 173 or concurrent MAT 174.

Required Textbook(s) and Resources

For this course you will need to purchase the following materials:

- Wild, J. J., & Shaw, K. W. (2019). Fundamental accounting principles. (Connect Plus with Smart Book). (24th Ed.) McGraw-Hill. ISBN: 9781259916960

Note: this course may contain additional resources for specific activities or modules. Be sure to read the instructions carefully for individual assignments or activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Visit the [Tiffin University Library](#) for access to databases, research help, and writing tips. A link is also available in the Course Home area. I also suggest you register for

one of the library's many webinars on library research, source evaluation, copyright, and other topics, at the [Library Events - Upcoming Events](#) web page.

If you register but cannot attend a live session, the library will email you a link to the session recording after the event.

For further assistance email a librarian, at library@tiffin.edu.

Time Commitment

Effective time management is possibly the single most critical element to your academic success. To do well in this online class you should plan your time wisely to maximize your learning through the completion of readings, discussions, and assignments. Because of our accelerated, seven-week term, TU online courses are designed with the expectation that you dedicate a little over **six (6) hours per credit hour** to course activities and preparation **each week**. For example, for successful completion of a three-credit, seven-week online course you should reserve roughly twenty (20) hours per week.

To help you plan your time and keep you on track toward successful completion, this course maintains a distinctive rhythm for assignment due dates:

1. All times assume Eastern Time (GMT-4).
2. Weeks begin at 12:00 a.m. ET on Monday and end at 11:55 pm ET on Sunday.
3. Unless otherwise noted, initial assignments or discussion posts are due by **11:55 pm ET on Wednesdays**.
4. Additional assignments or follow-up discussion posts are due by **11:55 pm ET on Saturdays, and**
5. Major assignments and reflections are typically due by **11:55 pm ET on Sundays**.

Learning Activities

Each unit is broken down into the learning activities for that unit. Each unit will have textbook reading, SmartBook questions, homework questions, quiz, and reflection. Beginning in unit 2, there will also be discussion posts, and other interactive assignments to be completed. The final unit, week 7, will have a comprehensive final exam.

This course is designed to prepare you to speak the language of business, which is accounting. The assignments, quizzes, and other course activities are focused on this outcome.

Grading

The chart below identifies the individual contributions from each type of activity, per module.

| Activity | Week 1 | Week 2 | Week 3 | Week 4 | Week 5 | Week 6 | Week 7 | Total |
|--------------|-----------|------------|------------|------------|------------|------------|------------|--------------|
| Discussion | na | 25 | 25 | 25 | 25 | 25 | na | 125 |
| Smart Book | 20 | 20 | 40 | 40 | 20 | 20 | na | 160 |
| Assignment | 20 | 20 | 40 | 40 | 20 | 20 | na | 160 |
| Quiz | 35 | 35 | 70 | 70 | 35 | 35 | na | 280 |
| Reflection | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 70 |
| Final Exam | na | na | na | na | na | na | 205 | 205 |
| Total | 85 | 110 | 185 | 185 | 110 | 110 | 215 | 1,000 |

Grading Scale

| Grade | Percentage |
|-------|------------|
| A | 90-100% |
| B | 80-89% |
| C | 70-79% |
| D | 60-69% |
| F | <60% |

Please see the [Academic Bulletin](#) for grade appeal information.

ACC201: Schedule and Weekly Checklist

| Topic | Learning Activities (Due by 11:55 p.m. ET on day designated) |
|--|--|
| Start Here | <input type="checkbox"/> MON: Orientation Tasks |
| Week 1: Accounting in Business (Ch. 1) | <input type="checkbox"/> WED: 1.1: Knowledge Check: T-Accounts <input type="checkbox"/> WED: 1.2: Chapter 1 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> SAT: 1.3: Week 1 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 1.4: Week 1 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 1.5: Week 1 Reflections |
| Week 2: Cash, Fraud, and Internal Controls (Ch. 8) | <input type="checkbox"/> WED: Initial Post: 2.1: Fraud Today (Forum) <input type="checkbox"/> WED: 2.1: Chapter 8 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> SAT: Second Posts: 2.1: Fraud Today (Forum) <input type="checkbox"/> SAT: 2.3: Week 2 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 2.4: Week 2 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 2.5: Week 2 Reflections |
| Week 3: Assets (Ch. 9 & Ch. 10) | <input type="checkbox"/> WED: 3.1: Chapter 9 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: 3.1: Chapter 10 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: Initial Post: 3.2: Accounts Receivable and Fixed Assets (Forum) <input type="checkbox"/> SAT: Second Posts: 3.2: Accounts Receivable and Fixed Assets (Forum) <input type="checkbox"/> SAT: 3.3: Week 3 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 3.4: Week 3 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 3.5: Week 3 Reflections |
| Week 4: Liabilities (Ch. 11 & Ch. 14) | <input type="checkbox"/> WED: 4.1: Chapter 11 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: 4.2: Chapter 14 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> WED: Initial Post: 4.3: Amortization Schedules (Forum) <input type="checkbox"/> SAT: Second Posts: 4.3: Amortization Schedules (Forum) <input type="checkbox"/> SAT: 4.4: Week 4 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 4.5: Week 4 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 4.5: Week 4 Reflections |
| Week 5: Accounting for Corporations (Ch.13) | <input type="checkbox"/> WED: Initial Post: 5.1 Dividends (Forum) <input type="checkbox"/> WED: 5.2: Chapter 13 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> SAT: Second Posts: 5.1 Dividends (Forum) <input type="checkbox"/> SAT: 5.4: Week 5 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 5.5: Week 5 Quiz (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 5.6: Week 5 Reflections |
| Week 6: Analysis of Financial Statements (Ch. 17) | <input type="checkbox"/> WED: Initial Post: 6.1 Financial Statement Analysis (Forum) <input type="checkbox"/> WED: 6.2: Chapter 17 SmartBook Exercises (in McGraw-Hill Connect) <input type="checkbox"/> SAT: Second Posts: 6.1 Financial Statement Analysis (Forum) <input type="checkbox"/> SAT: 6.3: Week 6 Homework (in McGraw-Hill Connect) <input type="checkbox"/> SUN: 6.4: Week 6 Quiz (in McGraw-Hill Connect) |

| Topic | Learning Activities (Due by 11:55 p.m. ET on day designated) |
|--|---|
| | <input type="checkbox"/> SUN: 6.5: Week 6 Reflections |
| Week 7: Comprehensive Review and Final | <input type="checkbox"/> SAT: 7.1: Reflections-Final Exam Review (in McGraw-Hill Connect) <input type="checkbox"/> SAT: 7.2: Final Exam (in McGraw-Hill Connect) |

Tips for Success

Successful online learning requires a good deal of self-discipline and self-direction. As seekers of the truth, we should be willing to challenge and review one another's academic work in a spirit of respectful comradery and constructiveness. You should accept constructive feedback as a gift. Your course is a place for you to stretch and grow as you benefit from the expertise, knowledge, experience and diverse perspectives of your instructor and peers. Constructive feedback will challenge you to stretch your own thinking, thereby expanding your knowledge, understanding and application.

To get the most out of your learning experience, you should actively engage (participate) in **ALL** course activities. Course elements in any given week are arranged chronologically. To complete a week, simply work your way "down the page" through all of the course materials and activities.

Your Instructor Will Expect You to:

- Thoroughly review orientation materials (Start Here) within the first 48 hours of the term.
- Monitor your TU email account **daily** for important updates and announcements.
- Take ownership of your learning experience and act in a proactive, self-directed manner. That means:
 - Fully participate in all learning activities.
 - Complete assignments as described in rubrics or other instructions.
 - Submit all work on time and in the specified format (e.g. APA format for citations).
 - Utilize and incorporate instructor provided feedback to improve your work.
 - Ask questions so you can better understand course material or assignments.
 - Use the highest standards of intellectual honesty and integrity. For more information, see the TU Library guide: [Digital Literacy: Netiquette and Internet Safety](#).

- Treat others respectfully and demonstrate "netiquette" (online politeness and respectfulness) at all times. TU celebrates cultural uniqueness and expects all students to be considerate and thoughtful throughout their learning experiences.

You Should Expect Your Instructor to:

In general, your instructor should advocate for your success as a learner and help guide you toward successful completion of the course activities and most importantly, attainment of the course learning outcomes. To accomplish this, your instructors should:

- Post an introductory announcement/email at the beginning of each week to provide updates and help you prepare for the week's activities.
- Maintain an active and engaged presence in all course activities and throughout the course.
- Respond to your emailed questions within 48 hours, if not sooner.
- Clearly communicate any absences or expected non-participation due to extenuating circumstances. For example, "I will be traveling to attend a funeral this week and may not be able to respond to questions or participate in forums for a couple of days."
- When grading your work, your instructor should:
 - clearly indicate their grading approach (what they like to see in submitted work as well as what types of errors they tend to penalize more harshly),
 - thoroughly review and evaluate your submissions in a timely manner (in less than 5 days for most assignments), and
 - provide constructive feedback that indicates the strengths and weaknesses of your work and provides suggestions on how you can improve your performance on future assignments.
- In general, your instructor should advocate for your success as a learner and help guide you toward successful completion of the course activities and most importantly, attainment of the course learning outcomes.

Accommodations

The **Office for Disability Services** supports the institutional commitment to diversity by providing educational opportunities for qualified individuals with disabilities through accessible programs and services in compliance with Section 504 of the Rehabilitation Act of 1973 and Title III of the Americans with Disabilities Act (ADA) of 1990.

If you need reasonable accommodations due to a documented disability, contact the Office for Equity, Access, & Opportunity 419.448.3021 or via email at disabilityservices@tiffin.edu.

Additional Resources & Support

For technical support, either email moodlesupport@tiffin.edu or call the 24/7 Technical Support Call Center at 855-664-1200.

If you need to consult an academic advisor refer to our one-stop shop advising team list.

Website (Google Doc): [Online Graduate Academic Advisors](#)

Website (Google Doc): [Online Undergrad Academic Advisors](#)

For information about TU's peer tutoring program see the Murphy Center's [Tutoring Policies and Procedures](#) page. Veterans and active military can seek assistance from TU's [Veteran and Military Services Web Page](#).

Comments or Concerns

TU's online programs are designed to be student *driven*: to empower you with a voice and stake in your learning. Our courses feature multiple and varied ways that you can share feedback, and we invite you to become an active voice and help drive our improvement efforts. In addition to providing in-course feedback, we encourage you to submit questions or comments directly to the online team at online@tiffin.edu.