



FISHER

COLLEGE OF BUSINESS

AMIS 3200 – Financial Accounting I
Spring 2023
Fisher College of Business, OSU

Instructor: Clay Partridge

Email: partridge.64@osu.edu

Office: Fisher Hall 418

Office Hours: M 2:00 - 3:00 p.m. and by appointment

Course Time/ Location:

Section 0030: M/W 9:35 - 10:55 a.m. Gerlach 315

Section 0040: M/W 11:10 - 12:30 p.m. Gerlach 315

Course Website

The course URL is <http://carmen.osu.edu>. The username and password you will use to log into Canvas are the same ones you use to check your OSU email and to register online for classes. This syllabus and any course notes and practice questions will be posted on the course website.

Communication

Course announcements will routinely be sent via Canvas announcements and posted on the 3200 Canvas web site. It is your responsibility to check your OSU email account and the website before each class. I will hold regular office hours each week. Also, I check email frequently and will attempt to respond to all emails as quickly as possible. Email is a great way to communicate – but coming to office hours is the best way to discuss complicated questions, personal situations, and special requests.

Course Objective and Description

AMIS 3200 is the first course in a two-semester intermediate accounting sequence. AMIS 3201 has this as a prerequisite. Taken as a whole, they represent the core financial accounting subject matter of the undergraduate accounting curriculum.

We have designed the requirements for 3200, recognizing that nearly all of the students intend to pursue a professional career with an emphasis on accounting. Although the students will choose to pursue employment with various firms, they should be prepared to achieve the same basic knowledge and skills expected of all accounting professionals and are likely to seek certifications as a CPA. This course focuses on this knowledge and skill set, as does 3201.

The essential subject matter of the 3200 course is an in-depth study of financial statement content and use, mainly focusing on issues related to operating activities and long-term operational assets. Essential to this study is an understanding of the reporting environment in which the SEC and FASB regulate our capital markets and through which companies provide audited financial information regularly to capital providers and other stakeholders with vested economic interests.

Your learning of this material requires a highly disciplined routine, including reading and understanding key ideas, regular practice of accounting methods and techniques, and critical analysis of issues through which the knowledge is applied in practice. As students seeking to become professionals in this field, it is essential that you also begin to follow intellectual development in the academic discipline of accounting. Much of today's leading thinking about accounting policies and practice originated in the rigorous theorizing and empirical analysis that is the academe domain.

In addition to conceptual and technical knowledge, 3200 and 3201, are designed to build and exercise a professional accountant's essential skills, particularly communication skills and professional research and inquiry skills. Employers and professional and graduate schools all seek candidates who have developed these skills so that they can be employed at the next level.

Course requirements

- **Format:** I will do my best to lecture according to the course schedule. There will be situations where I deviate from the schedule if we need additional time to cover a topic. I will provide you with lecture notes before covering each topic/ chapter. These notes form the outline of the material we will cover, but you are responsible for taking notes and documenting solutions to in class activities and problems.

Accounting is best learned through doing, not watching, so as material is presented, I encourage you to bring the class notes, textbook, pen (or pencil) and paper, and work through the material during the lecture.

I do not allow cell phone or laptop use during lecture without my preapproval.

- **Evaluation**
The tentative grading scheme is below. I reserve the right to change the weights during the semester as I learn more about your skill level and the required time input to meet our expectations. Of course, you will be informed as soon as I elect to make changes.

	Points
Homework (10 @ 5 points each)	50
Quizzes (4 @ 12.5 points each)	50
Exam 1	100
Exam 2	100
Exam 3	100
	<hr/> 400

- **Homework:** All homework will be assigned and completed online via Carmen/Canvas. Students should plan on a graded homework assignment each week. **Late homework will not be accepted.** The primary objective of homework is to apply

concepts that have been discussed in class and/or presented in the readings. Thus, 3 attempts will be given for each homework problem to allow you to work through the material until you understand it. Additionally, the lowest homework assignment will be dropped.

- **Quizzes:** Quizzes will be due on the dates posted in this syllabus. There are 5 quizzes planned over the quarter. The lowest quiz score will be dropped. If you miss a quiz, this will count as the dropped quiz. Quizzes serve 2 primary purposes. First, quizzes will ensure you are staying current on the material. This course is very linear in nature. For you to be able to master the new material, you must be current on the past material. Second, quizzes will provide feedback to you as to the mastery of the material in preparation for exams.

Quizzes will be taken online in Carmen. Quizzes will be open from 1pm on Wednesday until noon on Friday. **While the quizzes are taken online, I expect you to complete the quiz yourself.**

- **Examinations:** There will be a total of three exams (including the final). You are responsible for material covered in required reading, homework, quizzes, and lectures.

Academic Conduct

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understood the University's Code of Student Conduct and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the university's Code of Student Conduct and this syllabus may constitute "academic misconduct."

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: "Any activity that tends to compromise the academic integrity of the University, or subvert the educational process." Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, submitting the same or similar work for credit in more than one class, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an "excuse" for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If a student is suspected of or reported to have committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to COAM. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Religious Accommodations

Our inclusive environment allows for religious expression. Students requesting accommodations based on faith, religious or a spiritual belief system in regard to examinations, other academic requirements or absences, are required to provide the instructor with written notice of specific dates for which the student requests alternative accommodations at the earliest possible date. For more information about religious accommodations at Ohio State, visit odi.osu.edu/religious-accommodations.

Weather or Other Short-Term Closing

Should in-person classes be canceled, I will notify you as to which alternative methods of teaching will be offered to ensure continuity of instruction for this class. Communication will be via CarmenCanvas.

Week	Day of Week	Date	Textbook Chapter	Topic	HW #	Homework
1	Monday	1/9/2023	Chapter 2	Review of the Accounting Process + Financial Statements		
	Wednesday	1/11/2023		Review of the Accounting Process + Financial Statements		
	Friday	1/13/2023			1	BE2-3, BE2-10, E2-1, E2-7
2	Monday	1/16/2023	Chapter 2/ 1	<i>No Class - MLK Jr. Day</i>		
	Wednesday	1/18/2023		Review of the Accounting Process + Financial Statements		
	Friday	1/20/2023		<i>Quiz 1</i>	2	E1-7, E1-8, E1-10, E1-11, E3-3
3	Monday	1/23/2023	Chapter 3/4	Review of the Accounting Process + Financial Statements		
	Wednesday	1/25/2023		Review of the Accounting Process + Financial Statements		
	Friday	1/27/2023			3	E2-13, P2-3, E4-1, E4-5, E4-13, P4-11

4	Monday	1/30/2023	Chapter 1/3/4	Review of the Accounting Process + Financial Statements		
	Wednesday	2/1/2023		Exam 1		
	Friday	2/3/2023				
5	Monday	2/6/2023	Chapter 6	Revenue Recognition		
	Wednesday	2/8/2023		Revenue Recognition	4	BE 6-1, BE 6-15, E6-2, E6-3, E6-4
	Friday	2/10/2023				
6	Monday	2/13/2023	Chapter 6	Revenue Recognition		
	Wednesday	2/15/2023		Revenue Recognition		
	Friday	2/17/2023		<u>Quiz 2 (Revenue)</u>	5	E6-11, E6-17, E6-20, P6-1, P6-2, P6-4, P6-10
7	Monday	2/20/2023	Chapter 7	Cash and Receivables		
	Wednesday	2/22/2023		Cash and Receivables		
	Friday	2/24/2023			6	BE 7-4, BE 7-5, BE 7-6, E7-6, E7-7, E7-11
8	Monday	2/27/2023	Chapter 8	Inventory: Measurement		
	Wednesday	3/1/2023		Inventory: Measurement		

	Friday	3/3/2023		<i>Quiz 3(Cash & Receivables + Inventory Measurement)</i>	7	E8-1, E8-2, E8-3, E8-6, E8-9, E8-10
9	Monday	3/6/2023		In-class office hours		
	Wednesday	3/8/2023		Exam 2		
	Friday	3/10/2023				
	Monday	3/13/2023		<i>Spring Break</i>		
	Wednesday	3/15/2023		<i>Spring Break</i>		
10	Monday	3/20/2023	Chapter 9	Inventory: Additional Issues		
	Wednesday	3/22/2023		Inventory: Additional Issues	8	E9-1, E9-4, E9-8, E9-23, E9-27
	Friday	3/24/2023				
11	Monday	3/27/2023	Chapter 10	PPE: Acquisition		
	Wednesday	3/29/2023		PPE: Acquisition		
	Friday	3/31/2023				
12	Monday	4/3/2023	Chapter 10	PPE: Acquisition		
	Wednesday	4/5/2023	Chapter 11	PPE: Utilization and Disposition		

	Friday	4/7/2023		<i>Quiz 4 (Chapter 9 & 10)</i>	9	E10-1, E10-3, E10-5, E10-6, E10-14, E10-24, E10-27, E10-33
13	Monday	4/10/2023	Chapter 11	PPE: Utilization and Disposition		
	Wednesday	4/12/2023		PPE: Utilization and Disposition		
	Friday	4/14/2023			10	E11-1, E11-10, E11-15, E11-19, E11-21, E11-24
14	Monday	4/17/2023	Chapter 13 (p.727 - 737)	Contingencies		
	Wednesday	4/19/2023		In-Class Office Hours		
	Friday	4/21/2023		<i>Quiz 5 (Chapter 11 + Contingencies)</i>	11	E13-17, E13-20
15	Monday	4/24/2023		Exam 3		