

**Department / Course Number:** Accounting & MIS 2000  
**Course Title:** Foundations of Accounting  
**Term:** Autumn 2020

### Instructor Information:

**Name:** Marc H. Smith  
**Department:** Accounting & MIS  
**Office Location:** 348 Fisher Hall  
**Phone Number:** 614-292-8753  
**Email:** fcob-acct-intro@osu.edu  
**Office Hours:** Mondays 4:00 – 5:00 pm; Fridays 11:30 am – 12:30 pm; and by appointment (see carmen for zoom link to office hours)

### Class Meeting Schedule:

- Online video lectures accessed through carmen that introduce the coursework
- Weekly recitations held through zoom with the professor where the coursework is discussed and enhanced with new problems (meetings scheduled every Friday from 9:10 – 10:05 am and from 10:20 – 11:15 am). Students may attend either of these times. Additionally, these meetings will be recorded and posted in carmen for students who are unable to attend either of the live class sessions.

### Course Materials / Software:

- No textbook is required for this course
- No specific software is required for this course

### Course Description:

Accounting 2000 is a great introduction to the world of business. In fact, accounting is sometimes referred to as the *language of business*. That's because the very purpose of accounting is to provide meaningful financial information to individuals and institutions that have an interest in business, whether they be investors, creditors or managers. Most Americans today invest in business through the stock market. Intelligent investors seek out financial information on companies to make more informed investment decisions. It is a company's accounting system that creates and provides the information used by investors. Business managers likewise need information produced through accounting in making the day-to-day operational decisions that improve a company's performance and profitability. If you hope to become a successful investor or manager, you will need to understand accounting information to improve your decision-making. In some respects, this class will actually be a "principles of business" class in that it is necessary to understand what a business is and how it operates in order to account for its activities and generate useful financial information. This class will be an important class for anyone who is interested in someday participating in or investing in a business. Welcome to the world of business.

## Course technology:

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](https://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** [ocio.osu.edu/help](https://ocio.osu.edu/help)
  - **Phone:** 614-688-4357(HELP)
  - **Email:** [servicedesk@osu.edu](mailto:servicedesk@osu.edu)
  - **TDD:** 614-688-8743
- **Baseline technical skills for online courses**
    - Basic computer and web-browsing skills
    - Navigating Carmen: for questions about specific functionality, see the [Canvas Student Guide](#).
  - **Required Technology skills specific to this course**
    - [CarmenZoom virtual meetings](#)
  - **Required equipment**
    - Computer: current Mac (OS X) or PC (Windows 7+) with high-speed internet connection
    - Webcam: built-in or external webcam, fully installed and tested
    - Microphone: built-in laptop or tablet mic or external microphone
    - Other: a mobile device (smartphone or tablet) or landline to use for BuckeyePass authentication
  - **Required software**
    - [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](https://go.osu.edu/office365help).
  - **Carmen access**

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

    - Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
    - Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
    - Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.

## **Academic integrity:**

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 understand 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 (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-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, 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 I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

## **Accounting 2000 Copyright Policy:**

Material provided by the instructor through Carmen or any other means may not be re-posted anywhere without the explicit permission of the instructor. Failure to follow this policy does constitute academic misconduct (see above). For further details please see the university copyright policy.

## **Disability Services:**

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12th Avenue.

## **Safety and health requirements:**

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

## How This Course Works (Overview):

- **Mode of delivery:** This course is 100% online. Class meetings will be held through zoom during their regularly scheduled class times; however, these meetings will be recorded and posted in carmen. Students may either attend the class meetings live through zoom or watch the recording of the class meeting available in carmen.
- **Pace of online activities:** This course is divided into weekly modules that are all available in carmen at all times during the semester.
- **Credit hours and work expectations:** This is a 3-credit-hour course. According to [Ohio State policy](#), students should expect around an average of 2-3 hours per week of time spent on direct instruction in addition to 6-7 hours of homework each week.
- **Attendance and participation requirements:** Because this is an online course, your attendance is based on your online activity and participation. The following is a summary of everyone's expected participation:
  - **Participating in online activities for attendance:**  
You are expected to log in to the course in Carmen every week. (During most weeks you will probably log in many times.) If you have a situation that might cause you to miss an entire week of class, please discuss it with me as soon as possible.
  - **Office hours and live sessions:**  
Live class meetings with the professor will be held through zoom every Friday. These class meetings will be recorded and posted in carmen. Students may attend the live meetings or watch the posted recordings. Additionally, I will hold office hours through zoom every Monday (4:00 – 5:00 pm) and Friday (11:30 am – 12:30 pm). The TA tutor room will be open via zoom Monday, Wednesday, and Thursday (see carmen for schedule of times).

## How This Course Works (Details):

### **Online Video Lectures:**

All of the lectures for this course are located in the carmen course site (***click on modules on the left navigation bar, scroll to the topic you wish to view, and then click on lecture materials***). The online lectures present the course material in a video lecture format with synchronized graphic displays, sample problems, and solutions. A student can pause the online lectures at any time to make any notations they feel will help them in future study and reviews. In addition, the online lectures can be viewed as many times as necessary to reinforce the learning of difficult concepts. ***There are several problems that are worked during each lecture. You should have these problems in front of you while viewing the lectures. The lecture problems can be found in the carmen course site by scrolling to the topic you wish to view then clicking on lecture materials.***

### **Supplemental Learning Resources:**

The following learning resources are also available. *All of these resources can be found under 'lecture materials' in carmen.*

1. **copies of the power point slides for each online lecture**
2. **MP-3 versions of the online lectures**

### **Homework:**

There are no formal written homework assignments for this course. However, **practice is essential** to mastering this subject matter. Thus, I have posted practice problems for each topic covered in carmen (click on modules on the left navigation bar and then scroll to the topic being covered and click on homework). ***Although these practice assignments will not be submitted or graded, your ultimate success on quizzes and exams will be directly correlated to your ability to understand and do these homework problems on your own.*** Because homework solutions and explanations are provided (click on modules on the left navigation bar and then scroll to the topic being covered and click on homework), many students will be tempted to simply refer to the solutions rather than hammering out a problem on their own. This will be a serious mistake. The best learning takes place when students work through problems on their own before resorting to a provided solution. ***You must be able to understand and do these homework problems on your own without references to do well on the exams.***

### **Weekly Recitations:**

Every Friday during your regularly scheduled class time, the professor will meet with the class through zoom to answer any questions, go over any problems the students may have encountered during their work with the online lectures, and provide a review of the material from the online lectures. The links to the Friday recitations are posted in carmen (click modules and scroll to the header labeled course information). Each Friday recitation will be recorded and posted in carmen every Friday afternoon. Thus, if you are unable to attend a Friday class session, you will still be able to access the material covered during the class meeting. To access the recorded Friday recitations, click modules on the left navigation bar then scroll down to the topic you wish to view.

### **Online Tutor Room:**

Online tutoring will be available every Monday, Wednesday, and Thursday from 10:00 am eastern standard time – 4:00 pm eastern standard time. The link to the online tutor room is posted in carmen (click modules and scroll to the header labeled tutor help sessions).

### **Virtual Office Hours:**

I will hold office hours through zoom every Monday from 4:00 – 5:00 pm eastern standard time and every Friday from 11:30 am – 12:30 pm eastern standard time. The links and passcodes to my virtual office hours are posted in carmen (click modules and scroll to the header labeled virtual office hours).

## Course Assignments:

### **PROBLEM ASSIGNMENTS:**

Six (6) times during the semester students will be required to complete one problem through the carmen course website. The problem will be based on what was covered in the Friday class meeting that week. A student should be well prepared to answer this problem correctly if they attended the Friday class meeting (or watched the recording of that class meeting posted in carmen). Each problem assignment is worth 15 points. Only the 5 best out of the 6 possible problem assignment scores will be used in determining a student's final grade for the class. There will be no problem assignments due after Thanksgiving.

Students will access the problem assignments through carmen by clicking on the link labeled quizzes on the left navigation bar and then selecting the specific problem assignment to be completed. The problem assignments will open to students every Monday at 10:00 am eastern standard time and will remain open until 5:00 pm eastern standard time. Students may complete the problem at any point during this time frame. Students will have thirty minutes to complete each problem though these can be completed in less time than that if you are prepared for the question. Your clock begins as soon as you open the problem. **Nothing will be accepted after the 5:00 pm deadline** so the latest you can start and still receive the full thirty minutes is 4:30 pm eastern time.

Students may use their notes or other resources provided by the instructor in completing these problem assignments. **However, students are not permitted to work together in completing the problem assignments nor may they communicate with any other persons (physically, virtually, electronically, or otherwise) while working on the problem assignments. Additionally, in completing these problems, students may not use any resources other than what has been provided to them by the instructor as part of the class. Any form of collaboration with others while completing the problem assignments or use of any unauthorized resources and websites will be considered and treated as academic misconduct as well as result in a zero being assigned to your grade for that assignment.**

### **QUIZZES:**

Three (3) quizzes will be given online through the carmen course website during the semester. Each quiz will be worth 25 points. A student should be well prepared for a quiz if they have reviewed the online lectures and have completed the homework problems assigned for those lectures as well as attended each Friday class meeting (or watched the recording of that class meeting posted in carmen).

All quizzes are to be taken online through the course website by clicking on the link labeled quizzes on the left navigation bar and then selecting the specific Quiz #. ***The quizzes are to be treated as open-book quizzes meaning you may use your notes, textbook and other reference materials to complete the quizzes.*** Additionally, the quizzes are not timed so you may take as much time as needed to complete each quiz. I encourage you to open the quiz once it becomes available so you may begin working on the quiz questions. ***You may submit the quizzes as early as you wish but not later than 10:00 pm on the dates noted in the course schedule. No late quizzes will be accepted for any reason.***

*quiz information is continued on the next page*

## **QUIZZES (continued):**

Students are permitted, in fact encouraged, to work together in completing the quizzes. Working together is defined as multiple students contributing relatively equal amounts of effort in hammering out solutions to quiz problems. **Working together does not include e-mailing the class requesting answers to quizzes or the use of group chats to secure answers to quizzes. The use of e-mail and group chats to obtain answers to quizzes is considered academic misconduct and will be treated as such. Students are strongly encouraged to avoid these sorts of things in completing the quizzes for this class.**

You may open and close the quizzes in carmen as many times as you want, however, you are only able to submit the quiz once. Thus, please do not submit the quiz until you have answered all questions and are ready to turn in your answers for grading. Your quiz grade will be viewable after the deadline for the quiz. As such, if you submit your quiz early you will not see your grade until after 10:00 on the due date.

**The solutions to the quizzes with accompanying explanations on how to solve the problems will be available after the deadline for each quiz.** The quiz solutions can be accessed by clicking on modules on the left navigation bar and then scrolling down to the header labeled quiz solutions.

## **EXAMS:**

Four exams will be administered through the carmen website during the semester. Each exam will be worth a total of 50 points. Students will access the carmen exams in the same way they access quizzes. **The carmen exams will begin at 7:00 pm eastern standard time on the dates of the exam and will last for one hour 30 minutes.** The exam dates and times are part of the course registration so there should be no conflicts.

The carmen exams may be thought of as open-book tests. Students may use their notes or other resources provided by the instructor to complete the exams. However, you should not need to look up every question. If you need to look up every question, you will not have enough time to complete the test. I recommend students prepare for the carmen exams in the same way they would prepare for an in-class, closed book exam. **Students are not permitted to work together in completing the exams nor may they communicate with any other persons (physically, virtually, electronically, or otherwise) while taking the tests. Additionally, in completing the exams, students may not use any resources other than what has been provided to them by the instructor as part of the class. Any form of collaboration with others while taking the exams or use of any unauthorized resources and websites will be considered and treated as academic misconduct as well as result in a zero being assigned to your exam grade.**

**The exams will cover the material indicated in the box on the next page.** If you miss an examination for a valid reason (i.e., sickness, death in family) and provide sufficient documentation to support your situation, you will receive an excused absence. The final grade for those students receiving an excused absence will be determined by the method the instructor assigns at the time the absence is judged excused. If you receive an excused absence from the fourth examination, you will receive an incomplete grade until you complete a make-up exam. **All makeup fourth exams will be given once spring semester begins.** If you miss any examination without receiving an excused absence, your score for that examination will be zero.

*exam information is continued on the next page*





## Class Schedule:

DATE	TOPIC	PRACTICE ASSIGNMENTS
Aug 25 – Aug 28	Introduction to course – Watch course intro video posted in carmen	
August 28	No formal class meeting held; have the course intro video watched by this date	
Aug 29 – Sept 3	Introduction – all modules Financial Statements – all modules	Work problems posted in carmen
September 4	Class recitation – discuss financial statements Attend Friday class meeting or watch recording posted in carmen	
<b>September 8</b>	<b>Problem Assignment #1 – available 10:00 am – 5:00 pm</b> <b>Covers financial statements</b>	
Sept 5 – Sept 10	Transaction Analysis – all modules	Work problems posted in carmen
September 11	Class recitation – discuss transaction analysis Attend Friday class meeting or watch recording posted in carmen	
<b>September 14</b>	<b>Problem Assignment #2 – available 10:00 am – 5:00 pm</b> <b>Covers transaction analysis</b>	
Sept 12 – Sept 17	Adjusting & Closing Process – all modules	Work problems posted in carmen
September 18	Class recitation – discuss adjusting & closing process Attend Friday class meeting or watch recording posted in carmen	
<b>September 20</b>	<b>Quiz #1 – deadline 10:00 pm</b>	
Sept 19 – Sept 24	Prepare for exam I	
<b>September 25</b>	<b>Exam I – 7:00 pm</b>	
Sept 26 – Oct 1	Current Assets – all modules	Work problems posted in carmen
October 2	Class recitation – discuss current assets Attend Friday class meeting or watch recording posted in carmen	
<b>October 5</b>	<b>Problem Assignment #3 – available 10:00 am – 5:00 pm</b> <b>Covers current assets</b>	

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## Class Schedule (continued):

DATE	TOPIC	PRACTICE ASSIGNMENTS
Oct 3 – Oct 8	Property-Plant-Equipment – all modules	Work problems posted in carmen
October 9	Class recitation – discuss property-plant-equipment Attend Friday class meeting or watch recording posted in carmen	
<b>October 12</b>	<b>Problem Assignment #4 – available 10:00 am – 5:00 pm Covers property-plant-equipment</b>	
Oct 10 – Oct 15	Statement of Cash Flows – all modules	Work problems posted in carmen
October 16	Class recitation – discuss statement of cash flows Attend Friday class meeting or watch recording posted in carmen	
<b>October 18</b>	<b>Quiz #2 – deadline 10:00 pm</b>	
Oct 17 – Oct 22	Prepare for exam II	
<b>October 23</b>	<b>Exam II – 7:00 pm</b>	
Oct 24 – Oct 29	Cost Behaviors & Cost-Volume-Profit Analysis – all modules	Work problems posted in carmen
October 30	Class recitation – discuss cost behaviors & cost-volume-profit Attend Friday class meeting or watch recording posted in carmen	
<b>November 2</b>	<b>Problem Assignment #5 – available 10:00 am – 5:00 pm Covers cost behaviors &amp; c-v-p analysis</b>	
Oct 31 – Nov 5	Job Order Costing – all modules	Work problems posted in carmen
November 6	Class recitation – discuss job order costing Attend Friday class meeting or watch recording posted in carmen	
<b>November 9</b>	<b>Problem Assignment #6 – available 10:00 am – 5:00 pm Covers job order costing</b>	
Nov 7 – Nov 12	Budgeting – all modules	Work problems posted in carmen
November 13	Class recitation – discuss budgeting Attend Friday class meeting or watch recording posted in carmen	

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## Class Schedule (continued):

DATE	TOPIC	PRACTICE ASSIGNMENTS
<b>November 15</b>	<b>Quiz #3 – deadline 10:00 pm</b>	
Nov 14 – Nov 19	Prepare for exam III	
<b>November 20</b>	<b>Exam III – 7:00 pm</b>	
Nov 21 – Nov 26	Time Value of Money – all modules	Work problems posted in carmen
<b>November 27</b>	<b>Class recitation cancelled – Thanksgiving Break Watch recording of class meeting posted in carmen</b>	
Nov 28 – Dec 3	Decision Making & Capital Budgeting – all modules	Work problems posted in carmen
December 4	Class recitation – discuss decision making & capital budgeting Attend Friday class meeting or watch recording posted in carmen	
Dec 5 – Dec 10	Prepare for exam IV	
<b>December 11</b>	<b>Exam IV – 7:00 pm</b>	