



### **Instructor:**

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### **TAs:**

Name (Email):

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### **Class Meeting Schedule:**

Section 1. M & W: 9:35 a.m. - 10:55 a.m.  
Section 2. M & W: 11:10 p.m. - 12:30 p.m.  
Section 3: M & W: 12:45 p.m. - 2:05 p.m.  
All sections: F: 9:35 a.m. - 10:55 a.m.

*For details on which sessions are synchronous please see the schedule on the last page of this syllabus and check announcements on Canvas*

### **Course Materials:**

1. **Textbook: "Financial Accounting" by Libby, Libby and Hodge**, Tenth Edition, Publisher: McGraw-Hill, ISBN(10): 1259964949
2. **Carmen/Canvas:** additional course materials, including pre-recorded lectures, recordings of synchronous sessions, lecture notes, case studies, homework solutions and additional readings will be available to students via Carmen/Canvas, which can be accessed at <http://carmen.osu.edu>. Students are expected to check the site at least three times a week for additional materials and announcements. All these materials are provided for the exclusive use of students enrolled in AMIS 2200H in Autumn 2020 and students are not allowed to distribute these materials without the instructor's permission.

### **Course Description:**

The course provides an overview of the financial accounting and reporting process. The primary focus will be on the analysis of economic events and their effect on the major financial statements (balance sheet, income statement, and statement of cash flows). Professional accountants use financial accounting practices to help entities measure and communicate their performance to others. However, accounting is primarily a *language*: the language of business. The understanding of this language allows users *from different fields* to analyze financial transactions, evaluate companies and financial products, and understand financial and macroeconomic events. In this spirit, the course's primary objective is to let students become familiar with this language, and to provide them with a deeper understanding of the business world and the economic transactions they will encounter.

### **Course Learning Outcomes:**

At the conclusions of this class, students will be able to understand the effects of various economic transactions on main financial statements (balance sheet, income statement, and statement of cash flows) and be able to

prepare these financial statements. Students will understand the importance of accounting information in various types of decision making and the role of judgement in the reporting process.

## **Prerequisites:**

Permission required

## **How This Course Works:**

**Mode of delivery:** This course is 100% online with both asynchronous and synchronous sessions (please see the schedule on the last page of the syllabus) and assignments and exams delivered/submitted online.

**Course schedule:** This course is divided into 15 **modules** by topic. Students are expected to keep pace with listed deadlines, do assigned readings and watch pre-recorded sessions for the module before attending synchronous sessions in the module.

**Credit hours and work expectations:** This is a **3-credit-hour course** but, as an honors class, it is more demanding than a typical 3-credit-hour course. Students should expect more than 4 hours per week of time spent on direct instruction (instructor content, review sessions, Carmen activities) in addition to 8 hours of homework (reading, studying and assignment preparation).

**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 synchronous sessions for attendance:**

The class will follow the schedule listed on the last page of this syllabus. Please note that you are expected to attend and participate in synchronous class meetings/discussions and take exams on the scheduled dates/times. Given the challenging times we live in emergencies may arise. If you have a situation that might cause you to miss a synchronous class, please let me know *as soon as possible*.

- **Friday review sessions and office hours:**

Students are encouraged but not required to attend the synchronous Friday help sessions. These sessions provide students an opportunity to review homework problems and to be involved in an additional exchange of questions and answers. There will be no new material introduced in these sessions. **Please note that all quizzes and both midterm exams will take place on Fridays – please plan to be available on those Fridays (see the schedule on the last page).** Office hours are entirely optional and will take place via Zoom.

- **Participating in discussion forums:**

For each module you should expect to post at least once on our class discussion forum. I will provide starting points for these discussions and you can contribute novel insights to that discussion or simply ask other questions or answer your fellow students' questions. Your contributions will be evaluated and summarized in your participation score (in addition to your participation in synchronous sessions).

## **Grading and Evaluation:**

### **Evaluation Criteria:**

Graded Components	% of Total	Type
Quizzes	12%	N †
Midterm Exam 1	20%	N †
Midterm Exam 2	20%	N †
Final Exam	20%	N †
Case studies (3)	15%	C †††
Participation	13%	O ††

#### **Requirements for each form of graded component.**

**Failing to follow these will represent academic misconduct. See below.**

**Independent Work [N †]:** Strictly non-collaborative, original individual work. You may discuss this assignment with your instructor only. Discussions with other individuals, either in person or electronically, are strictly prohibited.

**Collaboration Required [C ††]:** An explicit expectation for collaboration among students either in class or outside of class (i.e. group work).

**Collaboration Optional [O ††]:** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

## **Course Assignments:**

### **Quizzes:**

There will be 5 open book/open note quizzes offered on Carmen. These quizzes are to be completed individually without any external help or communication. Your three highest quiz scores will count toward your final grade. Thus, you may miss up to two quizzes without penalty. No make-up quizzes will be given.

### **Case Studies:**

The case studies are designed to enhance your understanding of financial accounting. In the cases you will analyze financial statements of real companies. Three cases will be assigned during the semester. The cases will be completed in groups of 3-4 students (outside of class sessions). Students will be randomly assigned to a group for the first case study. For the remaining two case studies you are welcome to make changes to your group composition as long as the new groups are still comprised of 3-4 group members.

### **Exams:**

There will be two mid-term exams and a final exam. All exams will be open book/open notes and are to be completed individually without any external help or communication. The final exam will be cumulative. If your % score on the final exam is at least 10% improved over your worst midterm % score, the score from that midterm will be replaced with the % score from your final.

### **Class Participation:**

Thirteen percent of the grade will be determined by your class participation. This portion will summarize your overall participation in the synchronous class sessions, contributions to our class discussion forum (online, non-synchronous) and effort and attitude towards the course. Participation is very important and it includes answering questions, raising new questions as well as asking clarification questions, and contributing to problem/case discussion. The goal is to create discussions all students learn from. Students should read the assigned material, view recorded lectures and attempt the homework prior to synchronous class meetings. Please attend the section to which you are registered. The sessions will be recorded and made available on Canvas in case you have trouble attending or would like to review them.

### **Homework:**

Suggested homework problems are provided in the assignment schedule. Homework will not be collected. However, students should complete all homework problems to ensure detailed knowledge of the course material. Further, students with more free time are invited to solve other problems as well. Solution to chapter problems will be posted on Carmen. Note that while homework problems are not collected, this course requires a lot of practice and students who fall behind on homework tend to do poorly on quizzes and exams.

## **Additional Policies:**

### **Testing Policy:**

Make-up exams will be given only in the event that an exam is missed for a legitimate reason. Permission must be obtained from me at least one day prior to the exam unless there is an emergency. Please refer to the schedule at the end of this syllabus for the dates of the exams. Note that there will be NO make-up quizzes.

### **Re-grading Policy:**

Any re-grade requests must be requested within 7 days from the day the quiz or exam in question was returned to you. Please note that I will re-grade the exam in its entirety, which may result in a loss or addition of total points.

## **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. Please note that all exams and quizzes are open books and open notes but are to be completed individually without any external help or communication.

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.

## **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](#)
- [Recording, editing, and uploading video](#)

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://at.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.

## **Disability Services/COVID-related Accommodations:**

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's [request process](#), managed by Student Life Disability Services. 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. 12<sup>th</sup> 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.

## **Copyright:**

© The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

Module	Date	Synchronous (S)	Topics in Detail	Readings and HW (Libby, Libby and Hodge)	Graded Components	Type*	Present Format	Assess. Format	
1 - Financial Statements and Business Decisions	08/26 (Wed)	S	Course Overview and Introduction into Accounting	Ch. 1, HW: E1-3, E1-5, E1-7, E1-9, E1-11					
	08/28 (Fri)	S	Meet your TAs and 2200H social						
	08/31 (Mon)		Ch.1: Financial Statements and Business decisions						
2 - The Communication of Accounting Information	09/02 (Wed)	S	Ch.5: The Communication of Accounting Information (until p. 255)	Ch. 5, HW: E5-2, E5-3					
	09/04 (Fri)	S	Review Session						
	09/07 (Mon)		LABOR DAY - No class						
3 - Investing and Financing Decisions and the Balance Sheet	09/09 (Wed)		Ch. 2: Investing and Financing Decisions and the Balance Sheet	Ch. 2, HW: E2-2, E2-4, E2-6, E2-9, E2-13, P2-1, P2-5					
	09/11 (Fri)	S	Review session						
	09/14 (Mon)	S	Ch. 2 cont.						
4 - Operating Decisions and the Income Statement	09/16 (Wed)		Ch.3 Operating Decisions and the Income Statement	Ch.3, HW: E3-3, E3-4, E3-6, E3-8, E3-10, E3-18, P3-4, AP3-6	Quiz 1 (Fri, Sep 18)	N ↑		Camen	
	09/18 (Fri)	S	Review Session + Quiz 1						
	9/21 (Mon)	S	Ch.3 cont.						
5 - The Adjustment Process and Financial Statements	09/23 (Wed)		Ch. 4 The Adjustment Process and Financial Statements	Ch.4, HW: E4-8, E4-9, E4-10, E4-11, E4-16, E4-19, P4-7, E5-6, E5-8, E5-17, E5-18	Quiz 2 (Fri, Sep 25)	N ↑		Camen	
	09/25 (Fri)	S	Review Session + Quiz 2						
	09/28 (Mon)	S	Ch.4 cont. and Ch.5 (pages 255-260)						
6 - Review and Midterm 1	09/30 (Wed)	S	Midterm Review		MIDTERM 1 (Fri, Oct 02)	N ↑		InClass	
	10/02 (Fri)	S	MIDTERM 1 (Ch. 1-5)						
7 - Sales Revenue, Receivable and Cash	10/05 (Mon)		Ch.6 - Sales Revenue, Receivable and Cash	Ch.6, HW: E6-9, E6-10, E6-13, E6-14, E6-16, E6-21, E6-25, E6-26, P6-3					
	10/07 (Wed)	S	Ch. 6 cont.						
	10/09 (Fri)	S	Review Session						
8 - Cost of Goods Sold and Inventory	10/12 (Mon)		Ch.7 - Cost of Goods Sold and Inventory	Ch.7, HW: E7-4, E7-5, E7-7, E7-13, E7-14, E7-15, E7-16, E7-22, P7-1, P7-2, P7-9, P7-10	Case 1 Due (Apple)	C #		Camen Paper	
	10/14 (Wed)	S	Ch. 7 cont.						
	10/16 (Fri)	S	Review Session						
9 - Long-term Productive Assets	10/19 (Mon)		Ch. 8 - Long-term Productive Assets	Ch. 8, HW: E8-7, E8-9, E8-14, E8-16, E8-19, E8-20, E8-23, E8-24, E8-25	Quiz 3 (Fri, Oct 23)	N ↑		Camen	
	10/21 (Wed)	S	Ch. 8 cont.						
	10/23 (Fri)	S	Review Session + Quiz 3						
10 - Reporting and Interpreting Liabilities	10/26 (Mon)		Ch. 9 - Reporting and Interpreting Liabilities (read supplement A&B)	Ch. 9, HW: E9-4, E9-7, E9-13, E9-18, E9-16, E9-22, E9-23, E9-24, P9-2, P9-4, P9-6, P9-10, P9-11, P9-12	Quiz 4 (Fri, Oct 30)	N ↑		Camen	
	10/28 (Wed)	S	Ch.9 cont.						
	10/30 (Fri)	S	Review Session + Quiz 4						
11 - Reporting and Interpreting Bonds	11/02 (Mon)		Ch. 10 - Reporting and Interpreting Bonds	Ch. 10, HW: E10-4, E10-7, E10-11, E10-12, E10-13, E10-16, P10-15, P10-10, P10-5	Case 2 Due (Whole Foods)	C #		Camen Paper	
	11/04 (Wed)	S	Ch. 10 cont.						
	11/06 (Fri)	S	Ch. 10 cont.						
12 - Review and Midterm 2	11/09 (Mon)	S	Midterm Review Session		MIDTERM 2 (In class, Fri, Nov 13)	N ↑		InClass	
	11/11 (Wed)		VETERAN'S DAY - No class						
	11/13 (Fri)	S	MIDTERM 2 (Ch. 6-10)						
13 - Reporting and Interpreting Owner's Equity	11/16 (Mon)		Ch.11 - Reporting and Interpreting Owner's Equity	Ch. 11, HW: E11-3, E11-5, E11-15, E11-18, E11-24, P11-1, P11-8	Quiz 5 (Fri, Nov 20)	N ↑		Camen	
	11/18 (Wed)	S	Ch.11 cont.						
	11/20 (Fri)	S	Review Session + Quiz 5						
14 - Statement of Cash Flows	11/23 (Mon)		Ch. 12 - Statement of Cash Flows	Ch. 12, HW: E12-7, E12-10, E12-11, P12-1, P12-4, AP12-1, CP12-4	Case 3 Due (Revenue Recognition)	C #		Camen Paper	
	11/25 (Wed)		Ch.12 cont.						
	11/27 (Fri)		THANKSGIVING BREAK - No class						
15 - Review and Course Wrap-up	11/30 (Mon)		Review		FINAL EXAM	N ↑			
	12/02 (Wed)	S	Course Wrap-up						
FINAL EXAM	TBD		FINAL EXAM (CUMMULATIVE, Ch. 1-12)						
*Graded Component Types:									
N ↑ Independent Work: Strictly non-collaborative, original individual work. Discussions with instructor only.									
C # Collaboration-Required: An explicit expectation for collaboration among students.									