

AMIS 2200H – Honors Introduction to Accounting I

Fisher College of Business, The Ohio State University
Autumn 2018

Course Objective

Accounting 2200H is the first course in the accounting sequence. 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). The course will familiarize students with the format and contents of financial statements and will provide the students with the necessary rigor to be successful in future accounting courses.

Instructor

Professor Tzachi Zach
Office: Fisher Hall # 450
Phone: 614-292-4101
E-mail: zach.7@osu.edu

Class Times

Section 1: Monday & Wednesday, 3:55 p.m. - 5:15 p.m., Gerlach 305.

Review session: Friday, 3:55 p.m. - 5:15 p.m., Gerlach 305.

Contact

Email: The most efficient means to contact me is through email: zach.7@osu.edu. **When you email me, please write ‘2200H’ somewhere in the subject line.**

Office hours: Monday & Wednesday 1:00 p.m. – 3:00 p.m. (or by appointment)

Required Course Materials

Textbook: Financial Accounting, Ninth Edition, Libby, Libby, & Hodge, McGraw-Hill Companies, 2016. The study guide is not required, but can be useful.

Teaching Assistants (TAs)

Andrew Chen	(E-mail: chen.5651@osu.edu)
Jessie Shi	(E-mail: shi.928@osu.edu)

Friday Sessions – Extra Help

Students are encouraged to attend the Friday help sessions, which will be staffed by Andrew Chen, one of our MAcc students, and Jessie Shi. 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, **except when there is an official class on Friday (see course schedule for exact dates)**, when I will teach new material during the session. One midterm (see below) will also take place on a Friday.

Canvas

Course materials, including lecture notes, case studies, homework solutions and additional readings will be available to students via Canvas, which can be accessed at <http://carmen.osu.edu>. Students are expected to check the site at least twice a week for additional materials and announcements. Lecture

notes will be available on Canvas at least one day prior to the class meeting. Students are encouraged to print out the lecture notes to assist them in following class discussion and taking notes.

Tableau

In case # 2 you will be using Tableau. Tableau is a data visualization program. Please follow these instructions to obtain a copy of Tableau Desktop.

- [Download the latest version of Tableau Desktop here](#)
- Click on the link above and select Get Started. On the form, enter your school email address for Business E-mail and enter the name of your school for Organization.
- Activate with your product key: **TCXU-09EC-8D50-CC46-5E46**
- Already have a copy of Tableau Desktop installed? Update your license in the application: Help menu -> Manage Product Keys
- You can continue using Tableau after the class is over by individually requesting their own one-year license through the Tableau for Students program here.

Some useful resources for Tableau:

- <https://www.tableau.com/university-students>
- Tableau tutorial - <http://onlinehelp.tableau.com/current/guides/get-started-tutorial/en-us/get-started-tutorial-home.html>
- Tableau online videos tutorials - https://www.tableau.com/learn/training?qt-training_tabs=1#qt-training_tabs

Twitter

During the semester, I will share interesting current events related to accounting and the business world using Twitter. These are required readings that will enrich your class experience. Please follow this user: **OSU_2200H**. If you do not have a Twitter account, please get one, if only for this class.

Exams and Grading

Final letter grades for the course will be determined based on your rank in the overall distribution of total points in the class. Further, the overall distribution of grades will be reasonably consistent with historical distributions in accounting honors courses. The average grade will be approximately a B+ (In some cases, depending on class distribution, it may be a B or B-). Recall that you need a minimum of B in the class to continue in the honors program. Course points will be allocated as follows.

	Date	Points	% of Total Grade
In-class Quizzes	See schedule	75	15%
Case Studies	See schedule	60	12%
Exam 1	Friday, September 28, 2018	100	20%
Exam 2	Friday, November 7, 2018	100	20%
Final Exam	Thursday, December 13, 2018	140	28%
Class participation	Throughout the semester	25	5%
Total		500	100%

Quizzes:

There will be 6 in-class closed book/closed note quizzes. All quizzes will be held at the beginning of the class period and will take approximately 20 minutes. Your five highest quiz scores will count toward your final grade. Thus, you may miss one quiz 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 2 students. The groups will be randomly selected during the first class. The case assignments along with supplemental reading materials will be posted on Carmen.

Exams:

There will be two mid-term exams and a final exam. All exams will be closed book/closed notes and the final exam will be cumulative. The mid-term exams will be given on September 28 and November 7. The **final exam** will be on **Thursday, December 13, 2018**. Make-up exams will be given in the event that an exam is missed for a legitimate reason. A legitimate reason includes permission from the undergraduate office or a medical professional. Permission must be obtained from me at least one day prior to the exam unless there is an emergency.

Class Participation:

Five percent of the grade will be determined by me. This portion will summarize my impression of your overall participation, attendance, effort and attitude towards the course.

Homework:

Suggested homework problems are provided in the assignment schedule. Homework will not be collected. However, students are encouraged to 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.

Re-grading Policy

Any re-grade requests must be turned in within 7 days from the day the quiz or exam in question was returned to you. Please leave a note explaining the problem along with the quiz or exam with the secretary in room 400, or deliver it to me during my office hours. Please note that I will re-grade the exam in its entirety, which may result in a loss or addition of total points.

Class Meetings

This is an honors class, and as such the class will be a fast-paced, challenging but also fun. The Honors Code you received from Prof. Young is in effect.

I expect you to attend every class unless you are ill or have a family emergency. When you know in advance you will miss class, please notify me. Make sure to ask your classmates about the material you missed.

Students should read the assigned material and attempt the homework prior to class meetings. Lecture notes will be available on Carmen at least one day prior to the class meeting. Students are encouraged to print out the lecture notes to assist them in following class discussion and taking notes. Students are requested to arrive to class on time and remain for the entire class period. You should attend the section to which you are registered. **During class, please turn off all audible technology**

(i.e. pagers, pocket PCs, iPod's etc.) as well as laptop computers. Cellphones may be on but on vibrate or other muted technology. We will sometimes be using the phones to record your answers through TopHat. If you want to use a laptop for class purposes you have to get my approval.

Classroom Modifications and Accommodations

Please contact me as soon as possible if you have a disability that requires some modification of seating, testing, or other class requirements so that appropriate arrangements can be made. You should make arrangements with the Office for Disability Services (292-3307 — 150 Pomerene Hall) to coordinate reasonable accommodations for students with documented disabilities.

In addition, please contact me if you have a conflict with any of the scheduled meeting times or the final exam.

Academic Conduct and Integrity

This course will be conducted according to the standards specified in the “Code of Conduct and Responsibilities” of the accounting Honor Program and the University’s “Code of Student Conduct,” which is available at (http://studentaffairs.osu.edu/resource_csc.asp). I expect that all students read and understand the documents, 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.”

All assignments in this course are to be completed independently, unless otherwise noted. Academic misconduct, in any form, observed or suspected by the instructor, teaching assistants, or fellow students will not be tolerated. 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.

Other sources of information on academic misconduct (integrity) to which you can refer include:

- The Committee on Academic Misconduct web pages (oaa.osu.edu/coam/home.html)
- A thorough FAQ from COAM (<http://oaa.osu.edu/coam/faqs.html>)
- *Ten Suggestions for Preserving Academic Integrity* (oaa.osu.edu/coam/ten-suggestions.html)
- *Eight Cardinal Rules of Academic Integrity* (www.northwestern.edu/uacc/8cards.html)

Copyright protection

Students are not authorized to record (either by audio or video) any lectures, or make any commercial use of them, unless given express permission by the instructor. Students are not allowed to share course materials with anyone who is not a registered student of the class, including, but not limited to, uploading material to commercial web sites.

AMIS 2200H - SCHEDULE
Autumn 2018

The following schedule provides relevant details to help you plan your semester. Please note the dates of exams and due dates for the case studies. If there are events that conflict with this schedule, please discuss them with me during the first week of class, or as soon as they are brought to your attention, so modifications can be made. Although this schedule is expected to be accurate throughout the semester, some modifications may occur and will be announced in class. All chapter references are to the text by Libby, including chapter supplements, unless otherwise noted. Any additional materials used during the semester will be made available via the course website on the Carmen system. Students are expected to check the website at least twice a week for additional materials and announcements.

CLASS/DATE	SUBJECT MATTER, REQUIRED READING & HOMEWORK PROBLEMS	HW PROBLEMS	IN-CLASS QUIZZES AND HAND-IN ASSIGNMENTS
Class 1 Wednesday August 22	Administrative details and course overview		
Class 2 Friday August 24	Chapter 1 – Financial Statements and Business Decisions	E1-3, E1-5, E1-7, E1-9, E1-11	Notice this is a Special Friday Class
Class 3 Monday August 27	Chapter 5 – The Communication of Accounting Information (until page 250)	E5-2, E5-3	
Class 4 Wednesday August 29	Chapter 2 – Investing and Financing Decisions and the Balance Sheet	E2-2, E2-4, E2-6, E2-9, E2-13, P2-1, P2-5	
Monday September 3	LABOR DAY – No class		

CLASS/DATE	SUBJECT MATTER, REQUIRED READING & HOMEWORK PROBLEMS	HW PROBLEMS	IN-CLASS QUIZZES AND HAND-IN ASSIGNMENTS
Class 5 Wednesday September 5	Chapter 3 – Operating Decisions and the Income Statement	E3-3, E3-4, E3-6, E3-8, E3-10, E3-18, P3-4, AP3-6	Quiz 1
Class 6 Monday September 10	Chapter 3 – cont.		
Class 7 Wednesday September 12	Chapter 3 – cont.		
Class 8 Monday September 17	Chapter 4 – The Adjustment Process and Financial Statements	E4-8, E4-9, E4-10, E4-11, E4-16, E4-19, P4-7 E5-6, E5-8	
Class 9 Wednesday September 19	Chapter 4 – cont.		
Class 10 Monday September 24	Chapter 4 – cont. Chapter 5 – pages 250-254	E5-17, E5-18	Quiz 2
Class 11 Wednesday September 26	Midterm Review		

CLASS/DATE	SUBJECT MATTER, REQUIRED READING & HOMEWORK PROBLEMS	HW PROBLEMS	IN-CLASS QUIZZES AND HAND-IN ASSIGNMENTS
EXAM Friday September 28	Midterm Exam 1		Midterm Exam 1 Chapters 1 – 5
Class 12 Monday October 1	Chapter 6 – Sales Revenue, Receivables and Cash (<u>exclude</u> material on bank reconciliations, 294-299)	E6-7, E6-8, E6-11, E6-12, E6-14, E6-19, E6-23, E6-24, P6-3	
Class 13 Wednesday October 3	Chapter 6 - continued		Case 1 (Apple)
Class 14 Monday October 8	Chapter 7 – Cost of Goods Sold and Inventory	E7-4, E7-5, E7-7, E7-13, E7-14, E7-15, E7-16, E7-22, P7-1, P7-2, P7-9, P7-10	
Class 15 Wednesday October 10	Chapter 7 – continued		Quiz 3
Class 16 Monday October 15	Chapter 8 – Long-term Productive Assets	E8-7, E8-9, E8-14, E8-16, E8-19, E8-20, E8-23, E8-24, E8-25	
Class 17 Wednesday October 17	Chapter 8 – continued		Case 2A (DuPont Analysis)
Class 18 Monday October 22	Chapter 9 – Reporting and Interpreting Liabilities Read Supplements C and D in the book.	E9-4, E9-7, E9-13, E9-18, E9-16, E9-22 (8th), E9-23, E9-24, P9-2, P9-4, P9-6, P9-10, P9-11, P9-12	
Class 19 Wednesday October 24	Chapter 9 – continued		

CLASS/DATE	SUBJECT MATTER, REQUIRED READING & HOMEWORK PROBLEMS	HW PROBLEMS	IN-CLASS QUIZZES AND HAND-IN ASSIGNMENTS
Class 20 Friday October 26	Chapter 9 – continued		Quiz 4
Class 21 Monday October 29	Chapter 10 – Reporting and Interpreting Bonds	E10-4, E10-7, E10-11, E10-12, E10-13, E10-16, P10-15, P10-10, P10-5	
Class 22 Wednesday October 30	Chapter 10 – continued		Case 3 (Wholefoods)
Class 23 Friday November 2	Chapter 10 – continued		Quiz 5
Class 24 Monday November 5	Midterm 2 - Review		
EXAM Wednesday November 7	Midterm Exam 2		Midterm Exam 2 Chapters 6-10
Monday November 12	No Class – Veteran’s Day		
Class 25 Wednesday November 14	Chapter 11 - Reporting and Interpreting Owners’ Equity (Exclude supplement)	E11-3, E11-5, E11-15, E11-18, E11-24, P11-1, P11-8	Case 2B (DuPont Analysis)
Class 26 Friday November 16	Chapter 11 – continued		Quiz 6

CLASS/DATE	SUBJECT MATTER, REQUIRED READING & HOMEWORK PROBLEMS	HW PROBLEMS	IN-CLASS QUIZZES AND HAND-IN ASSIGNMENTS
Monday November 19	No Class		
Wednesday November 21	Thanksgiving Break		
Class 27 Monday November 26	Chapter 12 - Statement of Cash Flows	E12-7, E12-10, E12-11, P12-1, P12-4, AP12-1, CP12-4	Case 2C (DuPont Analysis)
Class 28 Wednesday November 28	Chapter 12 - continued		
Class 29 Monday December 3	Chapter 12 - continued		
Class 30 Wednesday December 5	Chapter 12 - continued		
Thursday December 13	FINAL EXAM – Gerlach 305 (Time: 4pm-6pm)		