

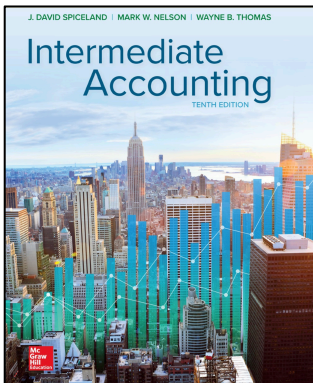
### **Instructor:**

Name: Kathy Wantuch, JD, LL.M., CPA  
Department: Department of Accounting & MIS  
Office Location: 440 Fisher Hall  
Phone Number: 614-688-4765  
Email: wantuch.1@osu.edu  
Office Hours: As announced weekly in class and by appointment.

### **Class Meeting Schedule:**

- Class 4087, 0040-LEC: *TuTh 12:45PM - 2:05PM* ONLINE (08/25/2020 - 12/04/2020)
- Class 4620, 0050-LEC: *TuTh 2:20PM - 3:40PM* ONLINE (08/25/2020 - 12/04/2020)
- Class 3957, 0030-LEC: *TuTh 3:55PM - 5:15PM* ONLINE (08/25/2020 - 12/04/2020)

### **Course Materials / Software:**



**This is a CarmenBooks course section. You will have direct access to the text in Canvas.**

*Intermediate Accounting*, 10th Ed., by Spiceland et. al. (McGraw-Hill Publishers), with access to McGraw-Hill online homework system (CONNECT).

**Please register with CONNECT via “McGraw-Hill Connect” link in Canvas.**

### **Course Description:**

The course is the first course in a two-semester intermediate accounting sequence focusing on a comprehensive study of financial statement content and use. This includes emphasis on theory and application of accounting techniques to record and report financial information, asset and liability valuation, and income measurement.

### **Course Learning Outcomes:**

Upon successful completion of this course, the student will be able to:

- Explain the sources of financial accounting concepts and standards and their importance
- Apply accounting techniques to record and report financial information
- Understand, prepare, and interpret the major financial statements
- Understand complex accounting transactions and their relationship to accounting principles
- Explain the accounting for various inventory methods
- Identify issues related to recognition and valuation and explain the revenue recognition process
- More effectively convey complex information clearly

## How This Course Works:

**Mode of delivery:** This course is 100% online. There will be required sessions when you must be logged in to Zoom or CarmenCanvas at a scheduled time for a “live” synchronous class or exam. You will also be assigned pre-recorded lecture videos for some sessions. Please review the course schedule for details for each class.

**Pace of online activities:** This course is divided into **chapter modules** that are released as the course progresses. Students are expected to keep pace with reading and online quiz deadlines. Graded homework assignments will be assigned via the textbook Connect platform which will provide an opportunity to solve problems similar to the type of problems that will be on the exams. Connect is linked to CarmenCanvas.

**Credit hours and work expectations:** This is a **3-credit-hour course**. According to [Ohio State policy](#), students should expect around an average of 3 hours per week of time spent on direct instruction (instructor content and Carmen activities, for example) in addition to 6 hours of homework (reading and assignment preparation, for example).

**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 CarmenCanvas often (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, discuss it with me *as soon as possible*.
- **Live sessions:**  
You are strongly encouraged to attend all live scheduled events for this course at the time they are scheduled. There will be group discussions during the live Zoom sessions and your participation will be monitored. However, if you are unable to attend some of the live sessions, a video recording will be available.

## 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

**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.

**Grading and Evaluation:**

The student’s final grade in the course will be determined on the following basis:

Each student will receive a letter grade based on a total points earned through attendance/participation, assignments, and four exams that will be given throughout the course. Overall, you will be evaluated in terms of your relative performance as compared to classmates. Extra points obtained in one category will be capped at the category value (i.e., 325/300 Assignment points = 300 Assignment points) and are NOT transferrable to other categories. Make-up examinations will ONLY be given in cases of extreme emergency or an excused absence with proper documentation. Grades will NOT be rounded up (i.e., 89.8% is a B+). The point scale and grading scale are as follows:

Attendance/Participation	100
Assignments	400
Exam 1	125
Exam 2	125
Exam 3	125
Exam 4	125
<b>TOTAL</b>	<b>1000</b>

<b>Grading Scale:</b>	
A	93 – 100%
A -	90 – 92.9%
B +	87 – 89.9%
B	83 – 86.9%
B -	80 – 82.9%
C +	77 – 79.9%
C	73 – 76.9%
C -	70 – 72.9%
D+	67 – 69.9%
D	63 – 66.9%
D -	60 – 62.9%
F	below 60%

## Course Schedule:

Updates to the course schedule may be posted in Canvas.

Additional assignments/notices may be posted in Canvas.

**\*\*THIS COURSE SCHEDULE IS SUBJECT TO CHANGE\*\***

DATE		FORMAT	TOPIC (*Subject to change)
Tuesday	August 25	LIVE ZOOM 12:45 PM LIVE ZOOM 2:20 PM LIVE ZOOM 3:55 PM	Introduction/Syllabus/Class Overview Chapter 1. Environment and Theoretical Structure of Financial Accounting
Thursday	August 27	VIDEO	Chapter 1. Environment and Theoretical Structure of Financial Accounting
Tuesday	September 1	LIVE ZOOM or Recording	Chapter 2. Review of the Accounting Process
Thursday	September 3	VIDEO	Chapter 2. Review of the Accounting Process
Tuesday	September 8	LIVE ZOOM or Recording	Chapter 3. The Balance Sheet and Financial Disclosures
Thursday	September 10	VIDEO	Chapter 3. The Balance Sheet and Financial Disclosures
Tuesday	September 15	EXAM 1 @ Class Time	
Thursday	September 17		Chapter 4. The Income Statement, CI, and the Statement of Cash Flows
Tuesday	September 22		Chapter 4. The Income Statement, CI, and the Statement of Cash Flows
Thursday	September 24		Chapter 4. The Income Statement, CI, and the Statement of Cash Flows
Tuesday	September 29		Chapter 6. Revenue Recognition
Thursday	October 1		Chapter 6. Revenue Recognition
Tuesday	October 6		Chapter 6. Revenue Recognition
Thursday	October 8		Chapter 6. Revenue Recognition
Tuesday	October 13	EXAM 2 @ Class Time	
Thursday	October 15		Chapter 7. Cash and Receivables
Tuesday	October 20		Chapter 7. Cash and Receivables
Thursday	October 22		Chapter 7. Cash and Receivables
Tuesday	October 27		Chapter 8. Inventories: Measurement
Thursday	October 29		Chapter 8. Inventories: Measurement
Tuesday	November 3		Chapter 8. Inventories: Measurement
Thursday	November 5		Catch-up and Exam Review
Tuesday	November 10	EXAM 3 @ Class Time	
Thursday	November 12		Chapter 10. Property, Plant, and Equipment and Intangible Assets: Acquisition
Tuesday	November 17		Chapter 10. Property, Plant, and Equipment and Intangible Assets: Acquisition
Thursday	November 19		Chapter 11. Property, Plant, and Equipment and Intangible Assets
Tuesday	November 24		Chapter 11. Property, Plant, and Equipment and Intangible Assets
Thursday	November 26		<b>THANKSGIVING DAY - NO CLASS</b>
Tuesday	December 1		Chapter 11. Property, Plant, and Equipment and Intangible Assets
Thursday	December 3		Chapter 13. Contingencies (pages 730 -740)
		EXAM 4	Dec 7-11 (M-F) Final Exam Period

## 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.

### **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.

### **Important Disclaimer:**

Please understand that my profession is that of lecturer, not practicing lawyer. While your questions in this course or during office hours are not only welcomed but encouraged, nothing I say should be construed as legal advice. Our relationship is that of professor and student not attorney and client so the special privileges of the attorney-client relationship won't apply to us.

### **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.

**\*\*THIS COURSE OUTLINE IS SUBJECT TO CHANGE\*\***