



FISHER

COLLEGE OF BUSINESS

AMIS 3200 – Intermediate Accounting I
Fall 2019
Fisher College of Business, OSU

Instructor Rachel Geoffroy
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M/W Sessions Section 3955 9:00 AM – 10:20 AM in Schoenbaum Hall Rm 320 and via Zoom

Office Hours:

Monday and Tuesday 2:30 PM – 4:00 PM. Please email me for appointments at other times.

Teaching Assistant

Email (grading questions only)

Course Materials

1. *Intermediate Accounting*, 10th Ed., by Spiceland, Nelson, and Thomas
2. *McGraw Hill CONNECT* you need to register at <https://connect.mheducation.com/class/r-geoffroy-3955>
3. Non-programmable calculator to be used for exams

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, as well as any course notes and practice questions, will be posted on the course website. Please note that this syllabus is subject to change throughout the semester, check Carmen for the latest version of the syllabus.

Communication

Course announcements will routinely be sent via Canvas announcements and posted on the 3200 Carmen 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. 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/setting up a video call 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. This course is a prerequisite to AMIS 3201. 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 students will choose to pursue employment with a variety of firms, not just major international accounting firms, you nonetheless 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 matters 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 regularly provide audited financial information 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 the intellectual development in the academic discipline of accounting. Much of today's leading thinking about accounting policies and practice originated in rigorous theorizing and empirical analysis.

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

How to Succeed in this Class

The material covered in 3200 is significantly more complex than in prior accounting classes. This is *not* a class in which you can succeed by merely attending the lecture and studying just before an exam. Your chances of performing well on the quizzes and exams in my class will be greatly improved if you read the assigned textbook chapter before our class discussion on the material. Even if you don't completely understand all the material on your first pass through the textbook, you will get much more out of our class discussion if you have already been introduced to the material in the textbook. Also, I recommend actively jotting down notes and questions when reading the text, and regularly re-visiting those notes to assess where you need to allocate more of your study time.

Doing well on exams will require that you read the chapters thoroughly, participate actively in class discussions, take notes in class, and work the suggested practice problems. The university and college expectation is that students spend two hours outside of class for every hour spent in class. Since this course meets 3 hours per week, you should expect to spend 6 hours per week outside of class on course-related work.

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 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 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.

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.

	<u>Points</u>
Participation	100
Homework Assignments	100
Midterm Exam	150
Final Exam	200
Group Assignments	60
Individual Assignments	<u>40</u>
Total	650

Letter grades will be assigned according to traditional grading scales (89 – 87 B+; 86 – 83 B; 82 – 80 B-; etc.). However, I reserve the right to adjust the grades based on the difficulty of the exams and the effort of the class. The average grade granted in prior sections of this course (i.e., 3200) has historically been a "B."

Exams

There is a 150-point midterm exam and a 200-point final exam. These tests will be administered online. More information TBD.

Missed exams can only be made-up in extreme cases (e.g., the death of family member, personal hospitalization, etc.) with proper documentation (e.g., a physician's note, ER paperwork, obituary, etc.). The instructor makes each decision of potentially allowing a make-up exam on a case-by-case basis. Additionally, you **MUST** contact me (Geoffroy.1@osu.edu) as soon as you know of a potential problem or conflict with an exam date. Alternative methods (e.g., oral exam, essay) of testing may be used for

make-up exams. If you are experiencing an extreme situation or emergency, please attempt to notify me by email ASAP.

Midterm Grade Replacement Policy:

Due to comprehensive nature of the final exam, if a student's score on the final exam (on a percentage basis) is higher than a midterm exam score, I will replace the **lowest** midterm exam score with the percentage score achieved on the final exam.

Group Projects

There are three group projects, as noted on the daily plan. The first group project focuses on inventory and requires the students to find and read a company's financial statements. The second group project focuses on the Codification and contingent liabilities. More information about the group projects and their specific requirements will be discussed in class and posted on Carmen. The last is a debate that will happen over Zoom.

Homework

Homework is to be done through the Connect. The due dates are listed on the daily table. Connect will automatically deduct 10% from your assignment grade for every hour the assignment is late. Because the homework is to be done online please give yourself plenty of time to complete the homework in case of technology complications. You will have 11 assignments. Ten will be for included in your final grade (each worth 10 points) and the lowest assignment grade will be dropped. The homework is problems based and is designed to help prepare you for the midterm and final.

Individual Assignments

There are 2 assignments posted on Carmen and should be turned in on Carmen. These cases are to be written up individually, although you are allowed to talk to your classmates about the assignments. They will be graded on a check, check minus system.

Attendance and Engagement

Attendance and being actively engaged are expected in the business world, and are expected in this course. Engagement in the class is for your own benefit. Those that wish to disrupt the class will not be permitted to stay in the classroom.

Students will have the option of attending class either in-person once a week and via Zoom the other day or attend entirely via Zoom. Students attending via Zoom can leave questions either in the chat or call out directly. All students need to follow along with the lecture. There will be questions that I ask during the lecture that you will need to respond to via Tophat. Tophat will grade these question 80% on participation and 20% on accuracy. Unless I state otherwise, you are allowed to talk to your classmates about any Tophat questions I ask. Students are allowed four unexcused absences throughout the semester before the participation grade is reduced.

Technology Policy

The inappropriate use of electronic devices during class is disrespectful and distracting to those around you. To this end, the use of phones during class should be restricted to use of relevant apps and websites.

Disability Services

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform me as soon as possible of their needs. The Office for Disability Services is located in The Office for Disability Services is located in 098 Baker Hall, 113 W. 12th Ave. VRS: 614-429-1334; <http://www.ods.ohio-state.edu/>.

Mental Health

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-- 292--5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1-- 800--273-- TALK or at suicidepreventionlifeline.org

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.

Acknowledgements

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