

AMIS 3200 Financial Accounting I
Section 0020
8:00 A.M. – 8:55 A.M. MWF
Schoenbaum Hall 205

Instructor: John Keyser, PhD, CPA, CFE
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Office Hours: 1-2:30 MW

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Course Description:

AMIS 3200 is the first course in a three-semester upper division sequence in financial reporting. AMIS 3200 is a prerequisite for the other two courses in the sequence (i.e. AMIS 3201 and AMIS 4200). The vast majority of students who enroll in these three courses are accounting majors.

Required Text:

Spiceland, J.D., M.W., Nelson, and W.B. Thomas 2017. *Intermediate Accounting*, 9th Edition. McGraw Hill. New York, New York.

We will use the McGraw Hill CONNECT which comes with the textbook when you purchase it new. If you purchased a used textbook, you will need to purchase CONNECT access through McGraw Hill. CONNECT can be accessed through the CARMEN site for the course.

Goals:

- Students will enhance their critical thinking skills.
- Students will be able to demonstrate the essential skills of an entry-level accountant in terms of understanding the basic financial statements and the procedures necessary to prepare the basic financial statements (e.g., preparation of journal entries, identification of disclosure requirements).
- Students will attain a level of competence with the presented material sufficient to perform well on applicable portions of the CPA exam.

Requirements:

- You are expected to read the assigned material PRIOR to coming to class.
- For each topic, you will:
 - (a) answer questions through McGraw Hill's LearnSmart system. These questions will help you to gauge your comprehension of the material you have read.
 - (b) complete homework problems to apply the material you have read and discussed in class.
- You are expected to attend class and actively participate.
- You will be given three mid-term exams and a comprehensive final examination.
- There may be quizzes at various times during the semester. The quizzes may not be announced in advance.

Workload Expectation:

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.

Resources:

- The FASB website: <http://www.fasb.org/home>
- International Accounting Standards: <http://www.ifrs.org/>

Evaluation:

Your overall performance in the course will be weighted as follows:

Mid-term exams (3)	60%
Homework assignments	15%
Reading assignment questions	10%
Comprehensive Final Examination	10%
Quizzes/in-class assignments	5%
	<hr/> 100%

Grading Scale:

A	=	93 - 100%	C	=	73 - 76.9%
A-	=	90 - 92.9%	C-	=	70 - 72.9%
B+	=	87 - 89.9%	D+	=	67 - 69.9%
B	=	83 - 86.9%	D	=	63 - 66.9%
B-	=	80 - 82.9%	D-	=	60 - 62.9%
C+	=	77 - 79.9%	F	=	Below 60%

Attendance Policy:

Any student who fails to attend without giving prior notification to the instructor will be dis-enrolled after the third instructional day of the term, the first Friday of the term, or the second scheduled class meeting of the course, whichever comes first.

Class attendance is required. Active participation in class is a significant factor in the determination of the final grade for the course. Failure to attend class means that you will receive no credit for participation in the class discussion for that day.

Examination Policy:

There are **no make-ups for quizzes**. Missed quizzes will be recorded as a "0". Missed exams can only be made-up in extreme cases (e.g., death of a family member, personal hospitalization) with proper documentation (e.g., a physician's note, ER paperwork, obituary). Each decision of potentially allowing a make-up exam is made by the instructor based on the specific facts and circumstances. Additionally, you must contact the instructor at keyser.70@osu.edu at least 24 hours prior to the schedule time of an exam. If an emergency arises less than 24 hours prior to an exam, you must contact me as soon as you know of the potential problem or conflict. Students who miss an exam without making arrangements with me according to these guidelines will receive an exam grade of zero. 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 the instructor as soon as possible.

Please note the following guidelines:

- A note documenting a visit to health services is not necessarily a sufficient excuse for missing an exam.
- Minor illnesses, including colds, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam is not an excuse for missing a scheduled exam.
- A job interview is not an excuse for missing an exam. You should avoid scheduling job interviews on exam dates.

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*, (the COAM web page is oaa.osu.edu/coam/home.html) 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.

Disability Services:

Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform the instructor 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:

Students 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 the 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 a student is suffering from any of the aforementioned conditions, there is a broad range of confidential mental health services available on campus via the Office of Student Life Counseling and Consultation Services (CCS) by visiting ccs.osu.edu or calling 614-292-5766. CCS is located on the 4th Floor of the Younkin Success Center and 1030 Lincoln Tower, Cannon Drive. 24-hour emergency help is also available through the National 24/7 Prevention Hotline at 1-800-273-TALK or at suicidepreventionlifeline.org.

Course Schedule:

The course schedule and all assignments and due dates can be found on the course website.

Examinations:

The exams will take place as follows:

Exam #1: Monday, January 29

Exam #2: Monday, February 26

Exam #3: Monday, April 9

Comprehensive Final Exam: Thursday, April 26 at 8:00 p.m. in University Hall 014