

**Instructor:**

Name: Marissa R. Nelson, CPA  
Office Location: Fisher Hall 034  
Email: nelson.1495@osu.edu  
Office Hours: Mon/Wed 2:30 – 3:30pm, and by appointment

**Class Meeting Schedule:**

Mon/Wed 3:55pm – 5:15pm

**Course Materials**

Required:

- *Intermediate Accounting*, 10<sup>th</sup> Edition, by Spiceland, Nelson, and Thomas  
<https://tinyurl.com/W21-ACCTMIS-3201-4588>
- McGraw-Hill's Connect LMS access. Additional information on how to register is provided on the Carmen course page under "General Info."

**Course Description:**

This is the second of a two-course sequence in financial accounting and reporting at the intermediate level. The objective of this course is to learn (1) how and why particular accounting principles are applied, and (2) the economic consequences of these accounting procedures. This course will reinforce the conceptual basis for financial reporting covered in 3200 and will especially focus on matters related to investing and financing activities.

**This syllabus is subject to change as I deem necessary to protect the integrity of the course. You will be informed promptly of any changes via Carmen Announcement.**

**Communication:**

I regularly use the course announcements feature in Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcements on a timely basis.

**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).

**Grading Scale:**

Letter grades will be assigned according to the University grading scale. *Please note: You will receive the grade that you earn. In order to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs. The time to be concerned with your scores is not after final grades have been posted.*

## Course Assignments:

Assignment Name	Points / Weight
Homework	15%
Workpapers	15%
Exams	60%
Best Exam Score	10%
<b>TOTAL</b>	100%

- **Homework:** practice problems will be assigned via Connect. You are welcome to work together on practice problems, and you may make as many attempts as you like while the assignment is open. The lowest homework score will be dropped.
- **Workpapers:** These will be collaborative, Excel-based assignments.
- **Exams:** There will be 2 Midterm exams and one Final exam. Your highest exam score will be worth 30% of your grade, the others will each be worth 20%. Any deviation from a scheduled exam time must have pre-approval, by me, in writing, or be due to a documented emergency.

## How to succeed in this course:

- Before class:
  - Complete the assigned reading, making note of any questions you have.
- During class:
  - Be present, both physically and mentally.
  - Participate. Ask questions. Take notes. Work together when appropriate. Be proactive about your education.
  - Be respectful.
  - Make responsible choices with your phones/laptop/etc.
  - If you are ill, PLEASE STAY HOME. Send me an email informing me of your illness as soon as possible and we will work together to determine next steps.
- After class:
  - Reread parts of the text that you need to clarify.
  - Do the homework. Make note of questions you want to go over during the next class.
- All the time:
  - If you need help, ask me. If you're struggling with a concept, speak up. If you're having a personal situation that is standing in the way of your learning, let me know. We'll figure it out. Do not wait until the assignment has been missed or you've fallen behind. Speak up. I will help you.
  - Maintain your integrity.

## **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

## **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://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.

## **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.