

SYLLABUS

Instructor:

Name: Marissa R. Nelson, CPA (she/her)
Office Location: Fisher Hall 400C
Email: nelson.1495@osu.edu
Office Hours: Monday/Wednesday 10:30 – 11:30am, and by appointment

Class Meeting Schedule:

Section 4167 Tuesday/Thursday 12:45pm – 2:05pm Schoenbaum Hall 305

Course Materials

Required:

- *Intermediate Accounting*, 11th Edition, by Spiceland, Nelson, and Thomas
- McGraw-Hill's Connect LMS access. Additional information on how to register is provided on the Carmen course page under "General Info."
- Notebook
- Basic 4-function Calculator
- Writing Utensils

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.

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.

I do not check or respond to either Carmen email or my buckeyemail address. Please email me directly at nelson.1495@osu.edu.

Syllabus is subject to change

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. The most up-to-date version of the syllabus can always be found on Carmen.

How to succeed in this course

- Read the chapter before we cover it in class.
- Complete the prep work. Take notes, including any questions that come up as you read.
- Come to class.
- Ask questions.
- Complete Connect practice problems on a timely basis.
- Participate fully in workshops and group projects.
- If you are struggling with a concept, speak up. I'm here to help.
- If you have a situation that comes up that may affect your ability to fully participate in the learning activities or to complete your assignments on time, let me know as soon as possible. The sooner you tell me the more options I have to help.

Grading

Letter grades will be assigned according to the University grading scale. I reserve the right to curve and/or adjust the weights of grades as necessary in order to fairly represent the workload, effort, and mastery level of the class. *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.*

Learning Activities & Assessments

Prep work- ungraded

Before we cover a topic in class, you should read the corresponding chapter in your textbook. Take notes and make a list of questions you have so that we can go over them in class. After you take notes go back through them and highlight or flag important points. You may use these notes on your reading quiz.

Do not take the fact that this category is ungraded to mean that it is something you can skip. This is the most important part of the process because it sets you up for success on the rest of the learning activities.

Reading Quizzes – 15% grade weight

Short, timed quizzes will be given for most chapters. This is your opportunity to show what you have learned from your prep work (see above). You may use your own handwritten notes. Quizzes will be given at the beginning of the class period. There are no make-ups on missed quizzes. Your lowest score in this category will be dropped.

Connect Homework - 15% grade weight

Homework problems will be posted for each chapter. You have unlimited attempts. You are welcome to collaborate with your classmates, so long as it is done with integrity.

The due dates listed in Carmen and Connect are my recommendation for you to stay on track. Connect problems may be completed for full credit any time before the day of the exam that covers that chapter.

Workpapers - 30% grade weight

Excel workpapers will be assigned for most chapters. These will be completed in groups. We will workshop these during class time, and in most cases a group should be able to complete at least 90% of the workpaper during these workshops. I **STRONGLY** encourage you to complete these *in* groups and *during* the workshop time.

PLEASE NOTE: Group assignments are to be completed as a group. This means working together. Splitting up assignments and/or taking credit for work that you did not significantly contribute to is an academic integrity violation and will result in a score of zero.

Exams – 40% grade weight

There will be 3 equally weighted exams throughout the semester, as outlined on the schedule.

Use of artificial intelligence (AI): Unless I specify otherwise, in writing, the use of any AI-generated content in any deliverables in this course will be considered academic misconduct and will be acted on as such.

Course technology:

You will need to be able to access the following:

- Carmen
- OSU email
- Microsoft Word
- Microsoft Excel
- McGraw-Hill's Connect
- Zoom
- Webcam and Microphone

Some helpful links:

- [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).
- For questions about specific Carmen functionality, see the [Canvas Student Guide](#).
- 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, and support for urgent issues is available 24/7.
 - **Self-Service and Chat support:** ocio.osu.edu/help
 - **Phone:** 614-688-4357(HELP)
 - **Email:** servicedesk@osu.edu
 - **TDD:** 614-688-8743

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; 614-292-3307; 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 may include 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.

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.

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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

**University Policies,
Services and Resources**
(go.osu.edu/UPolicies)



Fisher Undergraduate
Handbook and QuickLinks
(www.bsbalinks.com)



Fisher Navigator
Resource Portal
(www.nav-1.com)

