Summer ‘B’ 2018 Principles of Financial Accounting
Course Policies and Syllabus

Course Number: ACG2021 Section 502B

Instructor: Jerold K. Braun, CPA, MBA
Title: Professor
Office: Daytona Campus Building 200 Room 430
Office Hrs: See Posting in Class Shell under News
Phone: 386-506-3538
Email: See my name under Classlist inside our course in Falcon Online

NEW COLLEGE POLICY: Students who stop attending this class will be withdrawn from the class and receive a final grade of W1(Withdrawn). Attendance includes participating in online or face-to-face environments as required.

COURSE DESCRIPTION: ACG2021 is a study of accounting concepts for service and merchandising businesses, matching concept, adjusting process, financial statements, accounting systems, internal controls, special journals, receivables, inventories, payroll, plant assets, current liabilities, bonds payable and investment in stocks and bonds, and corporate organization, equity rights and earnings. (FA, SP, SU) (3 Credit Hours)

Minimum Technical Requirements: Students are required to have Internet Access (as this is a 100% online course). Daytona State College has computers on all campuses with high-speed Internet access and Microsoft Office 2013 programs (Word, Excel, Access, and PowerPoint).
Students enrolled in this course must be able to:
  ▪ Use all required features of Falcon Online such as discussion boards and the Dropbox
  ▪ Send and receive attachments by e-mail
  ▪ Create and submit files using Microsoft Word processing or Excel spreadsheet programs

STUDENT LEARNING OUTCOMES (SLOs): Upon completion of Principles of Financial Accounting, a student should be able to:
   1. Apply generally accepted accounting principles by recording transaction, adjusting, closing, and reversing entries for service and merchandising businesses.
   2. Analyze accounting data to calculate asset, liability, and equity values for sole proprietorships and corporations.
   3. Identify sound measures of internal control
   4. Construct financial statements and other reports for sole proprietorships and corporations.
   5. Integrate financial accounting concepts through case analysis and/or projects.
LEARNING METHODOLOGY:
The instructor will guide the students in the classroom and/or in an active online learning environment and each student is expected to follow this guidance to influence other classmates in a positive manner. Individually and through teamwork, students will utilize all six levels of learning:
- Knowledge – Recall and memorization
- Comprehension - ability to paraphrase and interpret information in one’s own words
- Application – Use knowledge in a new situation
- Analysis – break down knowledge into parts and show interrelationship
- Synthesis – Bring together parts of knowledge together to form a whole
- Evaluation – Make judgements based on given criteria

Class Format: This is a 100% online course. Financial Accounting is a combination of accounting theory and application of that theory. In this class, it is VERY IMPORTANT to read the chapters and work through the Plan including learning aids in ORION and work Homework assignments to help master chapter concepts. Prior to taking this course you should have experience working with computer software, Internet, and basic keyboarding skills.

Taking a course partially via distance learning is somewhat different from your typical classroom experience. This course is designed to provide you with various tools by which to meet the course objectives. You will participate in different forms of interaction with your instructor and fellow students with the convenience of working in your own surroundings much of the time. All assignments, discussions, and quizzes are designed to meet the Student Learning Outcomes of this course. Online discussions will take the place of in-class discussions and are a very important part of this course. Our online classroom is provided and serviced by Falcon Online http://daytonastate.edu/falcononline

Required Textbook):

OPTIONS:

2. Purchase registration code from Wiley when you first enter WileyPLUS (e-test included)
3. Start free trial for 14 days of free access.

****NOTE: WileyPlus offers a 14 day trial period access which will be accessed from within your ACG2021 course in Falcon Online. *****

Equipment and Supplies: Students must have a computer and reliable, high-speed internet for this course.

Important Links: Students will access WileyPlus course resources including eBook reading, Graded Homework, Graded Quizzes, and ORION Study Tools.

Classroom Policies

Disclaimer: Teaching policies and regulations for this course are not open for discussion or negotiation. This syllabus has been constructed to be as complete as possible but is by no means a binding document. I reserve the right to alter policies, procedures, and the syllabus as needed. Please utilize the website regularly as any changes to the syllabus will be posted there.
How to proceed through the course: Students should plan to have three (3) hours of class time per credit hour (even in online classes through ORION Study Plans and readings). A 3 hour course has 45 hours of class time in addition to homework/preparing time. ACG2021 is organized in WileyPlus according to Chapter and Due Date. All the graded assignments for the week will be completed in in WileyPlus with the exception of the participation requirement, which will be completed in Falcon Online under Discussions.

Handling of assignments: This course uses Falcon Online for discussion posts. All other assignments will be completed in in WileyPlus. Assignments will not be accepted via email. See the “Assessment and Assignment Sheet” on page 6 of the syllabus for a detailed schedule that includes due dates and late periods. To access Falcon Online: http://daytonastate.edu/falcononline.

Communication: With an online course, there are several communication tools available.

- **Stuck on an assignment, need clarification on a deadline, lost in the syllabus?** Post these types of Questions to the Discussion Board as other may be having the same issues. Within the Discussion Forums, the instructor as well as fellow students will help answer the questions.
- **Question that is personal in nature?** The best mode of communication for issues that are personal in nature is email, phone call, or office visits. The email address to use for contacting your instructor is the one attached to our online class.
  Select Classlist within Falcon Online, scroll down to select your instructor’s name, and then scroll back up to select the Email option. **It is best to also CC yourself to retain copies of correspondence.** Then you will know that the email was successfully sent. My office phone number is located at the beginning of the syllabus. Note my office hours. If you are calling at the end of the week, your message may not be received until the following Monday. (Hence, there may be a longer response time).

Open office hours are available (and some by appointment, if accommodations are needed) to students each week. My office hours can be found under Content in Falcon Online. Daytona State also offers tutors and assistance via the Academic Support Center.

Student Participation Policy: Students are required to check in a minimum of four (4) days a week to stay current on Course News, Discussions and in WileyPlus graded assignments. General discussions are for posting questions about course and assignments, syllabus, and the self-introduction. Students are expected to participate/interact in the discussion forums.

Late Work/Make-up Work and Exams:

WileyPlus Assignments:

- **ORION Chapter Study Plan assignment:** The time period closes on the due date for ORION Study Plan activities. (This includes Read, Study, and Practice and all related study aids). There is not a late period for the ORION Study Plan assignments.
- **Chapter Homework:** Due dates for in WileyPlus Chapter Homework assignments are noted in the “Assessment and Assignment Sheet”. Homework submitted after the due date will incur a **20% penalty.** See page 6 of the syllabus for specific dates for each chapter.
- **Graded Quizzes** will open the first day of class, but will close on dates listed in the Assessment and Assignment Sheet.
College Network Acceptable Use Policy: The purpose of this policy is to outline the acceptable use of the network and resources provided by Daytona State College and to establish a culture of openness, trust, and integrity. Please make yourself very aware of this policy by clicking these two links:

- Terms of Use
- Falcon Online User Expectations

Classroom Etiquette: Within the online class, students should be courteous and respectful in their postings. The discussion forums supplement classroom discussions, but the environment remains the same. Be professional in your writings using spellcheck and not texting lingo. Postings should not be derogatory in nature towards students, assignments, or class. Postings that do not meet the classroom etiquette standards will be removed from the discussion board. See Online Protocols on page 11 of the syllabus for greater discussion of online course etiquette

Course Evaluation/Assessment Methods:

<table>
<thead>
<tr>
<th>Course Grading</th>
<th>Possible Pts</th>
<th>Earned Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>WileyPlus ORION Study Plan (13 assignments x 15 pts each) (SLO 1)</td>
<td>195</td>
<td></td>
</tr>
<tr>
<td>WileyPlus Chapter Homework (13 assignments x 30 pts each) (SLOs 1, 2, and 4)</td>
<td>390</td>
<td></td>
</tr>
<tr>
<td>WileyPlus Graded Chapter Quizzes (13 x 20 pts each) (SLOs 1 and 3)</td>
<td>260</td>
<td></td>
</tr>
<tr>
<td>WileyPlus Final Project (SLOs 1, 2, 3 and 4)</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>WileyPlus Participation Points</td>
<td>65</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL POINTS POSSIBLE</strong></td>
<td><strong>1000</strong></td>
<td></td>
</tr>
</tbody>
</table>

To calculate your grade for a category, take the earned points and divide by the Total Points.

Overall grades will be determined based on the following criteria:

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Definition</th>
<th>Grade Point Value</th>
<th>Point Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
<td>4.0</td>
<td>900-1000</td>
</tr>
<tr>
<td>B</td>
<td>Good</td>
<td>3.0</td>
<td>800-899</td>
</tr>
<tr>
<td>C</td>
<td>Average</td>
<td>2.0</td>
<td>700-799**</td>
</tr>
<tr>
<td>D</td>
<td>Poor</td>
<td>1.0</td>
<td>600-699</td>
</tr>
<tr>
<td>F</td>
<td>Failure</td>
<td>0.0</td>
<td>0-599</td>
</tr>
</tbody>
</table>

**Students must receive a grade of “C” or better in all courses to meet BAS degree completion requirements.**

ORION STUDY PLAN ASSIGNMENTS (worth 195 points):

There is ONE ORION Study Plan Assignment per chapter in WileyPlus. This assignment creates an individual study plan for each student based on the chapter learning objectives. The ORION Study Plan will introduce important topics from each chapter incrementally based on students understanding and mastery.

- Students are required to complete the ORION Study Plan.
- Students are required to complete the assignment before they can complete the Chapter Homework assignment.
- The ORION Study Plan assignments are expected to take students 1 hour per chapter.
- Due dates for each ORION Study Plan assignment is located in the “Assessment and Assignment Sheet”.
CHAPTER HOMEWORK ASSIGNMENTS (worth 390 points):
There will be homework assignments in each chapter of Wiley Plus. Homework assignments focus on applying accounting concepts. Many of the homework assignments are similar to the End of the Chapter Exercises in the textbook.
- Students are allowed three attempts for each homework assignment, but each attempt starts over with new numbers.
- Hints and Resources will be turned on for students for each chapter homework assignments.
- Homework assignments are not timed.
- Due dates for Homework assignments are located in the “Assessment and Assignment Sheet”.
- Homework submitted after the due date incur a 20% penalty.

GRADED CHAPTER QUIZZES (worth 260 Exams):
Graded Quizzes for each chapter are based on the material and concepts from their applicable chapter.
- Each Graded Quiz will have multiple-choice questions and problems.
- You will be allowed 60 minutes to complete each quiz.
- Graded Quizzes are located Wiley Plus.
- There are two attempts allowed for each graded exam.
- Graded Quizzes are open from the first of the semester, but all close on specific dates. See “Assessment and Assignment Sheet”.

Practice quizzes are also to help students prepare for the Graded Quizzes, and the practice quizzes do not count towards your final grade. They are a study aide and are always open.

INCOMPLETE POLICY
An incomplete grade will NOT be given UNLESS the following criteria are met:
- A request in writing is submitted to the instructor prior to last three weeks of class,
- All assignments, term paper, and quizzes were completed at that point in time,
- The student has a grade C or higher at that point in time.
## ASSESSMENT AND ASSIGNMENT SHEET

<table>
<thead>
<tr>
<th>Due Date of Assessments and Assignments</th>
<th>Assignments and Assessments Located in Falcon On-Line</th>
<th>Assignments and Assessments Located in Wiley Plus</th>
<th>Completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday June 28</td>
<td>Post your introduction under Discussion Post Confirmation Computer Readiness and your review of Wiley Plus System.</td>
<td>Register and Sign-in to Wiley Plus Check Computer Readiness. Read and begin procedures to access Orion in Wiley Plus for assignments related to chapter 1.</td>
<td>X</td>
</tr>
<tr>
<td>Sunday July 8 - End of Week 1</td>
<td>Post comments or questions about material related to a specific chapters 1-2</td>
<td>1. Review Orion Chapter 1 (read eBook chapter and work through learning aides). 2. Chapter 1 Homework 3. Take Chapter 1 Quiz 4. Review Orion Chapter 2 (read eBook chapter and work through learning aides). 5. Chapter 2 Homework 6. Take Chapter 2 Quiz</td>
<td></td>
</tr>
<tr>
<td>Sunday July 15 - End of Week 2</td>
<td>Post comments or questions about material related to a specific chapters 3-4</td>
<td>1. Review Orion Chapter 3 (read eBook chapter and work through learning aides). 2. Chapter 3 Homework 3. Take Chapter 3 Quiz 4. Review Orion Chapter 4 (read eBook chapter and work through learning aides). 5. Chapter 4 Homework 6. Take Chapter 4 Quiz</td>
<td></td>
</tr>
<tr>
<td>Sunday July 22 - End of Week 3</td>
<td>Post comments or questions about material related to a specific chapters 5-6</td>
<td>1. Review Orion Chapter 5 (read eBook chapter and work through learning aides). 2. Chapter 5 Homework 3. Take Chapter 5 Quiz 4. Review Orion Chapter 6 (read eBook chapter and work through learning aides). 5. Chapter 6 Homework 6. Take Chapter 6 Quiz</td>
<td></td>
</tr>
</tbody>
</table>
| Sunday July 29 - End of Week 4 | Post comments or questions about material related to a specific chapters 7-9 | 1. Review Orion **Chapter 7** (read eBook chapter and work through learning aides).  
2. **Chapter 7** Homework  
3. Take **Chapter 7** Quiz  
4. Review Orion **Chapter 8** (read eBook chapter and work through learning aides).  
5. **Chapter 8** Homework  
6. Take **Chapter 8** Quiz  
7. Review Orion **Chapter 9** (read eBook chapter and work through learning aides).  
8. **Chapter 9** Homework  
9. Take **Chapter 9** Quiz |
| Sunday August 5 - End of Week 5 | Post comments or questions about material related to a specific chapters 10-11 | 1. Review Orion **Chapter 10** (read eBook chapter and work through learning aides).  
2. **Chapter 10** Homework  
3. Take **Chapter 10** Quiz  
4. Review Orion **Chapter 11** (read eBook chapter and work through learning aides).  
5. **Chapter 11** Homework  
6. Take **Chapter 11** Quiz |
| Wednesday August 8 - End of Week 6 | Post comments or questions about material related to a specific chapters 12-13 | 1. Review Orion **Chapter 12** (read eBook chapter and work through learning aides).  
2. **Chapter 12** Homework  
3. Take **Chapter 12** Quiz  
4. Review Orion **Chapter 13** (read eBook chapter and work through learning aides).  
5. **Chapter 13** Homework  
6. Take **Chapter 13** Quiz  
**Final project due midnight 8/8/18**  
Assignments will not be accepted after August 9. |

**Withdrawal Process:** The last day to withdraw from this course is **July 25**. Students can withdraw from this class prior to the date listed in the Academic Calendar. It is not necessary to have approval from the instructor to withdraw from the course, but you should discuss the situation with the instructor prior to any action. Many times issues and concerns can be resolved with communication. Please review [Refund/Repayment](#).
Policy and also check with the Office of Financial Aid to determine how this withdrawal might affect your current and future aid eligibility.

Student Rights & Responsibilities

Students are responsible for reading and following all college policies outlined in the Student Handbook. Some of the most important are summarized below. The Handbook can be accessed at http://www.daytonastate.edu/academics.html under “Student Resources.”

Academic Integrity

In order to preserve academic excellence and integrity, the College expects you to know, understand, and comply with the Academic Integrity Policy, which prohibits academic dishonesty in any form, including, but not limited to, cheating and plagiarism. Grades conferred by instructors are intended to be, and must be, accurate and true reflections of the coursework actually produced and submitted by you.

Forms of Academic Dishonesty

**Cheating**- Cheating can be defined as: receiving or giving unauthorized assistance on a quiz, test, exam, paper, or project or unauthorized use of materials to complete such; collaborating with another person(s) without authorization on a quiz, test, exam, paper, or project; taking a quiz, test, or exam for someone else or allowing someone else to do the same for you.

**Plagiarism** - Plagiarism can be defined as: submitting work in which words, facts, or ideas from another source are used without acknowledging that the material is borrowed whether from a published or unpublished source. For specific information on how to document information from other sources, students should check with their instructors, academic departments, or a recognized writing manual, such as the MLA or APA.

**Self-plagiarism** - Recently the idea that students can plagiarize themselves has surfaced. When students turn in the same assignment for two different classes, they are self-plagiarizing. This rule also applies to sections of an assignment. Not only does ‘repurposing’ assignments deny students the opportunity to learn, but also it is not fair according to the college’s standards. Because of this, self-plagiarizing is coined ‘double-dipping,’ which leads to devaluation of grades and therefore, a devaluation of the College. Daytona State College prohibits self-plagiarism.

**Online Academic Integrity Violations** - These violations include, but are not limited to the following: sharing your Falcon Online password, working on an assignment with someone else when it is supposed to be done on your own, looking at someone else’s work while taking a quiz or exam, using a cell phone to share quiz or exam information, revising a paper that was found on the Internet, or submitting a paper purchased form a website.

**Fabrication** - Fabrication can be defined as: listing sources in a bibliography that one did not actually use in a written assignment; presenting false, invented, or fictitious data/evidence in a written assignment.

**Other Academic Misconduct:** Other Academic Misconduct might include, but is not limited to:

- In a testing situation, conduct, such as, looking at a classmate’s test, talking to a classmate, or leaving the classroom without the instructor’s or proctor’s permission.
• Obtaining help while taking online tests or quizzes in the form of another person consultation, Googling for answers, texting, or using other social media.
• Obtaining part or all of a test by theft/purchase, OR selling /giving part of all of a test to someone else.
• Soliciting someone to impersonate you online or in a classroom setting.
• Entering an office or building for the purpose of changing a grade on a test, assignment, or in a grade book or for the purpose of obtaining a test.
• Altering or attempting to alter academic records of the College which relate to grades; being an accessory to same.

**Honor Pledge:** I, as a member of the DSC community, pledge that I will neither give nor receive unauthorized aid in my work nor will I present another’s work as my own, nor will I tolerate anyone who does. For more information on academic integrity, view Honor Code.

**Academic Support Services**

**Students with Disabilities:** The Student Disability Services (SDS) Office provides tools and resources to students with documented disabilities. Students who self-disclose a documented disability and provide the required documentation to the SDS Office can receive confidential and reasonable accommodations to assist in their academic success. If you need accommodations, please contact the SDS Office at (386) 506-3238. To call Florida Relay dial 7-1-1, or the appropriate toll-free number: 1-800-955-8771 (TTY), 1-800-955-8770 (Voice). You can also find more information at http://www.daytonastate.edu/sds.

**Veterans:** If you are currently serving or have ever served in the U.S. Military, please feel free to visit the Veterans Center in the Lenholt Student Center (Bldg. 130, room 124) for any assistance or phone 386.506.3065. Please visit https://www.daytonastate.edu/admsvet/

The Division of Library and Academic Support provides the following unlimited services to students via tuition and fees at the time of registration.

**Academic Support Center:** The Academic Support Centers (ASC) assist students on every campus to achieve their potential by providing the resources they need to become successful, independent learners. For more information please go to http://www.daytonastate.edu/asc/ or email ASC@DaytonaState.edu.

**Writing Center:** For assistance with all stages of the writing process please visit the Writing Center (appointments recommended) www.daytonastate.edu/cwc

**Library and Research Services:** The Daytona State Library offers many types of resources to support your research materials and assistance. www.daytonastate.edu/library

**Technical Support** is available for FalconMail, printing, web usage, Faclon Online, and more. Students may call 386-506-4AID (4243) or e-mail FalconAid@Daytonastate.edu.

**Safety on Campus:** Check your FalconMail after you register for information on accessing and updating your free Daytona State College Rave Alert account. You can also visit https://www.getrave.com/login/daytonastate.
College Network Acceptable Use Policy: The purpose of this policy is to outline the acceptable use of the network and resources provided by Daytona State College and to establish a culture of openness, trust, and integrity. Please make yourself very aware of this policy by clicking these two links:

- Terms of Use
- Falcon Online User Expectations

HOW TO SUCCEED IN THIS COURSE

Time Management - Set a schedule for reading, studying, participating in the discussion forum, and completing assignments. Allow sufficient time for the cases. Stick to your schedule. Stay on task.

Work Through the Course Content – Your textbook is integrated into the ORION Study Plan alongside a personal pretest that will determine your level of understanding of the chapter and create a customized study plan to help you master the chapters concepts.

Get Involved in Your Class - Form a study group, ask questions in our discussion forum, and help other students. Don’t forget about your weekly attendance/participation points.

Go online OFTEN – Make it a habit to check our classroom often. Read news, read all new posts and keep informed about what’s going on. Use the UNGRADED Discussion topics to ask questions about course content or assignments.

Seek Assistance when Needed – Daytona State’s Academic Support offers help as well as your instructors office hours. Excel is installed on all the computers in the ASC and Library, and we also have tutors to help you with assignments. See our online classroom for more info.

ONLINE PROTOCOLS

Protocols are the correct procedures for doing things. We need them for this class so that everyone knows what is expected of them, and so that everyone plays by the same rules.

Virtual Classroom Expectations

The following ground rules will help your work in this course to go much more smoothly. Please carefully review these expectations and follow them.

1. Academic integrity will be appraised according to the student academic behavior standards outlined in the Daytona State College Student Handbook. Keep up with the reading. Make sure you keep up with your online discussions and utilize our online classroom’s tools.

2. Work with others. You are encouraged to form study groups (online and/or in person), and participate in the Graded Discussion Forum.

3. Network Acceptable Use Policy: Be certain to familiarize yourself with the College’s policies governing the usage of your online account. You must view this document located at http://online.daytonastate.edu/docs/acceptable_use.pdf

News, e-mail from your instructor, and discussion forums

When you sign into the classroom, check the class news on the front page. Important announcements will appear there. Also, check your e-mail for messages from your instructor.
1. Check the News, read all discussion posts and check your e-mail every time you sign in. You should sign in at least five days a week.
2. Be patient. Do not expect an immediate response when you send a message. Generally, two days is considered a reasonable amount of time to receive a reply.
3. Always put ACG2021 and Sec 504Z in the subject line and your FULL NAME in the body of the message.
4. Be courteous and considerate. Being honest and expressing your position thoroughly is very important, but being considerate of others online is just as important as in the classroom.
5. Make every effort to be clear. Online communication lacks the nonverbal cues that fill in much of the meaning in face-to-face communication.
6. Do not use ALL CAPS. This is considered “shouting” and the message is very hard to read. Check spelling, grammar, and punctuation (you may want to compose in word processing software then cut and paste the message into the discussion or e-mail).
7. Break up large blocks of text into paragraphs and use a blank line between paragraphs.
8. If you have a question regarding the course material, post the question in the Discussion Forum under the appropriate chapter/topic. Other students will appreciate seeing the question and your instructor’s answer. Students are encouraged to respond to other students’ questions. Learning by teaching is a powerful tool.
9. Never assume that your e-mail can be read by no one except yourself; others may be able to read or access your e-mail. Never send or keep anything that you would not mind seeing on the evening news.
10. Please keep all postings professional. Correct grammar and spelling are an important part of the business environment. Review your comments before you post them. Write as though you were sending the correspondence to an officer of your company.

ONLINE COURSE MAP
Please take a few minutes to read about the many features within Falcon Online, our online classroom. Using all these features will help you succeed in the course! Access to each feature is easy within Falcon Online, just click the link.

CONTENT – This is where you’ll find our Syllabus, Instructor Office Hours, Login link for WileyPlus, Supplemental Reading Assignments, Chapter PowerPoints, and Chapter Study Guides for the course.

DISCUSSIONS – The discussion forum supplements our classroom discussion and interaction. Go here to ask me questions about the course content or assignments, or talk with other students. This is where the weekly class participation/discussion postings will be completed.

CLASSLIST – This is where you’ll find the students enrolled in the course. You will also see the instructor listed. To email someone, check the box next to the persons name and then scroll up to select “Email” at the top of the list. The email associated with our online course is FalconMail. You will need to check your FalconMail several times a week as that is where I will be sending emails.

ATTENDANCE – You will be marked Participating (P) or Absent (A) each week based on your participation in discussion forums.

GRADES – Check your progress in the course. Only you can see your grades.

MAIL – Select Mail and FalconMail to access the email for this course.