

# Course Syllabus

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## Accounting 200 | Course Syllabus

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### Welcome to ACC 200!

The vision of BYU Marriott is to “transform the world through Christlike leadership.” We aim to “develop leaders of faith, intellect, and character.” To do so, we focus on four core values, which we hope you will strive to undertake as you participate in this course:

#### 1. Faith in Jesus Christ

We value deep and abiding faith in Jesus Christ. Our faith gives us the capacity to envision a better future, the confidence to make that future happen, and the courage to act in the face of challenges.

#### 2. Integrity in Action

We value integrity and hold ourselves to the highest moral and ethical standards. Acting with integrity builds trust, strengthens character, and focuses our ambitions on things of eternal consequence.

#### 3. Respect for All

We value respect for all individuals as children of God and recognize the inherent worth, divine potential, and agency of each person. A climate of respect and belonging enhances our learning, facilitates collaboration, and encourages personal growth.

#### 4. Excellence

We value excellence in learning, teaching, research, management, and leadership. An expectation of excellence magnifies our influence and motivates us to continually improve.

**ACC 200 is an excellent introduction to the world of business.** Accounting is sometimes referred to as the *language of business* because its very purpose is to provide meaningful

information to managers, investors, creditors, and government agencies with interest in a business.

Part of becoming a skilled manager, investor, or lender includes understanding accounting as it hones your ability to make well-informed decisions. In some respects, ACC 200 is a “principles of business class” because you will need to understand what a business is and how it operates to account for its activities properly. You must also know how to generate and interpret relevant financial information to navigate through the world of business successfully.

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## Course Learning Outcomes

In addition to offering experiences that can facilitate character development and give you the opportunity to put the BYU Marriott Values into practice, after taking this course, you should be able to do the following:

1. Apply the Marriott Values to class and peer interactions to improve learning and the experience in ACC 200 for yourself and others. (Christlike leadership and character development)
2. Interpret and analyze the primary financial statements, including the balance sheet, income statement, statement of cash flows, and statement of equity. (excellence in technical knowledge)
3. Use internal accounting tools such as product costing, cost-profit-volume analysis, non-routine decision, and the balanced scorecard analyses to understand how to make better business management decisions. (excellence in technical knowledge)
4. Manage workload in a self-paced learning environment by meeting regular deadlines. (integrity in action)

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## Required Materials

There is no textbook for this course, but there is a required course packet to purchase at the bookstore.

You will need a **basic calculator** for exams. You can use any calculator, other than your phone, while taking exams. If you go on to take additional accounting or business classes, you will need a financial calculator. The HP 10bII+ is an inexpensive and effective option that will work for all of your business classes.

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## Course Logistics

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### Pre-Class Work

Each week you will work through a module on Canvas. A module includes a review quiz, lesson content, activities, and a module quiz. Everything in the module is due BEFORE we meet together as a class. See the course schedule on the home page for specific deadlines.

- **Review Quiz:** Each week (with the exception of the first two modules), you will take a review quiz that will review content from previous weeks. I want you to practice what you have already learned before I add more information. You have unlimited attempts on these review quizzes, before the deadline, and Canvas will keep your highest score. I will drop one review quiz in determining your final score.
- **Lesson Content:** To learn new content, you will watch videos and have opportunities to apply what you learn through self-check questions and interactive activities. The self-check questions are not graded, but are provided to give you practice to prepare for the graded quizzes and exams. You should set aside adequate time each day to go through the videos. Your ability to learn the online material by being **engaged** and **doing** what is asked will help you develop life-long learning habits, skills and abilities. You will see that the videos can be sped up to twice the normal speed. I recognize that most of you will take advantage of this time-saver, but I suggest staying within the 1X to 1.75X range. At 2X speed, it becomes difficult to keep up with the chipmunk talking. Dropping down to 0.5X is extremely unpleasant and not recommended.
- **Applications of Accounting Assignments:** Through this course, you will complete several assignments to help you apply the accounting concepts you learn to real-world scenarios. These assignments address a variety of current accounting-related topics. I will provide detailed instructions for each of these assignments in the weekly module pages. Your grade will depend on the completion and content of your submission. I will drop two application of accounting assignments in determining your final score.
- **Module Quiz:** Each module will have a graded module quiz to assess your understanding of the content. You will have 59 minutes to complete each quiz, although they are designed to take 15–20 minutes. These quizzes are open-book, meaning you may reference anything on Canvas or your own notes. You may not work with anyone while taking the quiz, and you get only one attempt at it. I will drop two module quizzes in determining your final score. The correct answers and feedback for the quizzes will be made available 30 minutes **after** the deadline (you can go back and review the quiz to access this information).

**Note:** If you miss a quiz, you will not be able to access the quiz (Canvas doesn't allow it after the deadline). However, you can still review the quiz by going to the TA lab. The TAs can access the quiz for you to review (not for points).

## Class Time

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We will meet together as a class (as outlined on the home page of Canvas) to practice what you have learned, answer questions, and learn some new concepts not covered in the videos. Attendance is required, but class participation is not tracked. The material we cover in class **will** be on exams.

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### Syllabus Quiz

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The first week of classes, you will complete a syllabus quiz. This quiz will assess your understanding of the information contained in this syllabus. This quiz includes true or false and multiple-choice questions that encourage you to read and understand these course policies. You have **unlimited attempts** to take this quiz, and you may refer to the syllabus as you take the quiz. **You cannot drop this quiz, and you should not move on in the course without completing it.**

### Quiz Deadlines and Cautions

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Quizzes and assignments will not be reopened and deadlines will not be extended (unless you have accommodations from the university accommodations center). With that in mind, please note the following:

- Do not click on a quiz until you are ready to take the quiz.
- For timed quizzes (module quizzes have a 59 minute limit), ensure you have enough time to finish the quiz in one sitting.
- Make sure are clicking on the correct quiz or discussion board.
- Make sure you have a stable internet connection.

However, even taking the necessary precautions, there will be some circumstances that are beyond your control. To help with some of these uncontrollable situations, I will drop one review quiz, two module quizzes, and one application of accounting assignment in determining final grades. Drops are automatically applied to your lowest scores in these categories.

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### Keys to Success in ACC 200

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ACC 200 is not a class that requires proficiency in higher math. Although accounting and business finance are numbers-oriented studies, the math involved is elementary (literally just addition, subtraction, multiplication, and division). What is essential in the study of accounting and business is the ability to organize and analyze information. Business language and terms have carefully defined meanings, and proper business communication requires the precise use of these terms. An

ability to read and communicate with clarity is not only critical to success in this class, but also success in the world of business.

**A high level of self-discipline is required to complete this course. You cannot afford to get behind.**

I strongly recommend you set up a personal study schedule that regularly earmarks specific times when you will work on the material for this class. University expectation is for every hour in a class period, either in class or online, you spend two to three hours outside of class working on the material.

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## Course Communication

The university requires that all course communication be sent to your BYU email address. Important announcements (sent to your BYU email) will be sent regularly to help you be successful in the course. Please make sure you are checking your BYU email regularly (at least once a day). If you are unsure how to access your BYU email, please contact OIT (<https://oit.byu.edu/>  [\(https://oit.byu.edu/\)](https://oit.byu.edu/)).

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## Accounting Labs and TA Assistance

We have both an online and in-person accounting lab to help you with the course. The accounting lab holds open office hours, meaning there is no need to schedule an appointment to visit. Any time you have a question, just log online or walk into the lab to get your questions answered. Information and hours for the accounting lab are on the home page of the course.

You can also email the TAs at [ACC200@byu.edu](mailto:ACC200@byu.edu) (<mailto:ACC200@byu.edu>). **Do not use Canvas's built-in messaging feature to communicate with the TAs, as this may significantly delay their ability to provide you with a response.**

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## Chat GPT

As technology continues to advance, we are pleased to introduce ChatGPT, a state-of-the-art language model that can answer **some** of your accounting questions. It's worth noting that while ChatGPT is an excellent resource for answering general accounting questions, it should not be relied upon for calculations or highly specific accounting issues. ChatGPT is a language model and is therefore not very accurate with calculations. Therefore, if you choose to use ChatGPT, please do so with caution and always double-check its responses against authoritative sources to ensure the accuracy of your calculations and analyses.

More importantly, while ChatGPT is a valuable resource, it should not be used as a substitute for your own learning and understanding. Therefore, please note that **ChatGPT should not be used**

**for quizzes or assessments, as doing so would not allow you to develop the critical thinking and problem-solving skills necessary for success in the field of accounting.**

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## Exams

You will take a total of three exams: two midterm exams and one comprehensive final exam. You must take the exams during the examination period outlined in the schedule. Every exam question is in the multiple-choice format. **You will only be able to take the exams in person at the BYU Testing Center (including the Salt Lake Center). There is no way to take the exams outside of the testing center, so you must plan to be here in person to take the exams.** You can access more information about each exam on Canvas.

## Second- and Third-Chance Exams

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In an effort to encourage you to master accounting concepts by learning from your mistakes, you have the opportunity to take exams a second and third time in this course. **The maximum grade you can achieve on a second or third chance exam is 75%** (i.e., if you score 90% on your 2nd or 3rd attempt, I will cap it at 75%; if you score 70%, your score is not capped). Second and third attempts of the exam are not the same as the regular exam, but a different version of the exam. Taking these exams is optional, but they serve as an excellent opportunity to improve your accounting abilities. Your final exam score will be the highest of your three exams (with your 2nd and 3rd attempt being capped at 75%). Please see the schedule on Canvas for the exam window for first and second chance exams.

## Professionalism

The Marriott School of Business is one of the professional colleges on campus. Accordingly, I expect you will act professionally with each other and the TAs. Professionalism points form part of your final grade. As I expect everyone to interact professionally, you will start the semester with full credit for professionalism points. You don't need to earn professionalism points, but you can lose some based on behaviors contrary to the following activities included as a part of being professional.

### Professionalism includes the following:

- Being courteous, respectful, and helpful to your peers, TAs, and faculty.
- Asking questions if you need help and being willing to offer assistance to others where needed.
- Checking the syllabus, the class schedule, assignment instructions, class slides, and announcements on Canvas before asking the TAs or your instructor. You may be able to answer your question with the information already provided on Canvas. **If you have any personal concerns, please directly reach out to your instructor.**

- Taking responsibility for your learning, including coming prepared to class and being excited to participate in in-class activities actively.

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# Grading

Your grade in ACC 200 will follow this breakdown:

<b>Exams (60%)</b>	
Exam 1	14%
Exam 2	18%
Exam 3 (comprehensive final)	28%
<b>Quizzes (30%)</b>	
Syllabus Quiz	1%
Review Quizzes (1 dropped)	12%
Module Quizzes (2 dropped)	17%
<b>Other (10%)</b>	
Application of Accounting Assignments (2 dropped)	8%
Professionalism	2%
<b>Total</b>	<b>100%</b>

## Anticipated Grading Scale

Note that there are **NO** make-up or grade improvement projects in this class. This scale reflects the **anticipated** break down for ACC 200 grades. I reserve the right to adjust the scale.

Grade	Percent	Grade	Percent
A	94%	C	74%
A-	90%	C-	70%
B+	87%	D+	67%
B	84%	D	64%
B-	80%	D-	50%
C+	77%	E	Below 50%

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# Illness (including COVID) Accommodations

If you are unable to meet any quiz deadlines in the course due to COVID or other illnesses, you will first need to use the drops that are allowed to accommodate these uncontrollable circumstances. If you have any long-term COVID or illness symptoms (longer than a week) you will need to work with the [University Accessibility Center](https://uac.byu.edu/)  (<https://uac.byu.edu/>) to be granted longer term accommodations. This will ensure students with similar situations and concerns get treated consistently. If you become sick during an examination period, I can extend the exam deadline with either of the following:

1. A positive COVID test
2. A doctor's note excusing you from course work due to your illness

With this information in mind, I am going to encourage you to look ahead and work ahead early each week to allow you the most flexibility to meet deadlines. Additionally, please do your best to keep yourself healthy so that you can have a successful semester.

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## Other Policies

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### Marriott School Inclusion Statement

At Brigham Young University's Marriott School of Business, we embrace the university's mission to "assist individuals in their quest for perfection and eternal life." We strive to foster an environment that is respectful of all backgrounds, perspectives, and voices, that "all may be edified of all" (D&C 88:122). By extending a spirit of consideration, fellowship, and charity to everyone, we enable the discovery of common values and unique insights as we each pursue our worthy secular and spiritual goals.

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1. Brigham Young University. [Accommodation of Persons with Disabilities at BYU Policy](https://policy.byu.edu/view/index.php?p=13)  (<https://policy.byu.edu/view/index.php?p=13>). October 28, 2005.



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### BYU Online Policies

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### Statement on Belonging

We are united by our common primary identity as children of God (Acts 17:29; Psalm 82:6) and our commitment to the truths of the restored gospel of Jesus Christ (BYU Mission Statement). We

strive to create a community of belonging composed of students, faculty, and staff whose hearts are knit together in love (Mosiah 18:21) where

- all relationships reflect devout love of God and a loving, genuine concern for the welfare of our neighbor (BYU Mission Statement);
- we value and embrace the variety of individual characteristics, life experiences and circumstances, perspectives, talents, and gifts of each member of the community and the richness and strength they bring to our community (1 Corinthians 12:12–27);
- our interactions create and support an environment of belonging (Ephesians 2:19); and
- the full realization of each student's divine potential is our central focus (BYU Mission Statement).

## Honor Code

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In keeping with the principles of the BYU Honor Code, students are expected to be honest in all of their academic work. Academic honesty means, most fundamentally, that any work you present as your own must in fact be your own work and not that of another. Violations of this principle may result in a failing grade in the course and additional disciplinary action by the university. Students are also expected to adhere to the Dress and Grooming Standards. Adherence demonstrates respect for yourself and others and ensures an effective learning and working environment. It is the university's expectation, and my own expectation in class, that each student will abide by all Honor Code standards. Please call the Honor Code Office at [801-422-2847 \(tel:8014222847\)](#) if you have questions about those standards.

## Preventing and Responding to Sexual Misconduct

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Brigham Young University prohibits all forms of sexual harassment—including sexual assault, dating violence, domestic violence, and stalking on the basis of sex—by its personnel and students and in all its education programs or activities. University policy requires all faculty members to promptly report incidents of sexual harassment that come to their attention in any way and encourages reports by students who experience or become aware of sexual harassment. Incidents should be reported to the Title IX Coordinator at [title9@byu.edu \(mailto:title9@byu.edu\)](mailto:title9@byu.edu) or [801-422-8692 \(tel:8014228692\)](#), or 1320 WSC. Reports may also be submitted online to the [Title IX Office](https://titleix.byu.edu/report)  (<https://titleix.byu.edu/report>) or by calling [1-888-238-1062 \(tel:18882381062\)](#) (24 hours a day). BYU offers a number of resources and services for those affected by sexual harassment. If you or someone you know has experienced sexual assault, BYU's Sexual Assault Survivor Advocacy Services (SASAS) can help. SASAS can provide information, support, and connection to the resources you may need. SASAS services are free and confidential.

### SASAS Contact Information

- Phone: 801.422.9071
- Email: advocate@byu.edu
- Web: <https://advocates.byu.edu/>
- Location: 1500 WSC
- National Sexual Assault Hotline: 1-800-656-4673

Additional information about sexual harassment, the university's Sexual Harassment Policy, reporting requirements, and resources can be found in the University Catalog, by visiting [the Title IX Office website](http://titleix.byu.edu/)  (<http://titleix.byu.edu/>), or by contacting the university's Title IX Coordinator.

## Student Disability

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Brigham Young University is committed to providing a working and learning atmosphere that reasonably accommodates qualified persons with disabilities. If you have any disability which may impair your ability to complete this course successfully, please contact the University Accessibility Center (UAC) located at 2170 WSC, or call [801-422-2767 \(tel:8014222767\)](tel:8014222767). Reasonable academic accommodations are reviewed for all students who have qualified, documented disabilities. The UAC can also assess students for learning, attention, and emotional concerns. Services are coordinated with the student and instructor by the UAC. If you need assistance or if you feel you have been unlawfully discriminated against on the basis of disability, you may seek resolution through established grievance policy and procedures by contacting the Equal Employment Office at [801-422-5895 \(tel:8014225895\)](tel:8014225895), D-285 ASB.

In this spirit, BYU Online aspires to improve web accessibility for users. While not required by law, the Web Content Accessibility Guidelines (WCAG) 2.0 Levels A and AA provide a wide range of helpful recommendations to make web content more accessible. BYU Online strives to apply WCAG 2.0 recommendations where feasible but may deviate from any recommendations that would result in an undue hardship to BYU Online or alterations to program and course content and objectives. If you have questions about accessibility, or if you need to report problems with any accessibility features, please see our [Accessibilities and Accommodations Web Page](https://is.byu.edu/support/accommodations&sa=D&ust=1567809961599000).  (<https://is.byu.edu/support/accommodations&sa=D&ust=1567809961599000>)

## Academic Honesty

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The first injunction of the Honor Code is the call to *be honest*. Students come to the university not only to improve their minds, gain knowledge, and develop skills that will assist them in their life's work, but also to build character. "President David O. McKay taught that character is the highest aim of education" ("The Aims of a BYU Education," p. 6). It is the purpose of the BYU Academic Honesty Policy to assist in fulfilling that aim. BYU students should seek to be totally honest in their dealings with others. They should complete their own work and be evaluated based on that work.

They should avoid academic dishonesty and misconduct in all its forms, including but not limited to plagiarism, fabrication or falsification, cheating, and other academic misconduct.

## Plagiarism

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Intentional plagiarism is a form of intellectual theft that violates widely recognized principles of academic integrity as well as the Honor Code. Such plagiarism may subject the student to appropriate disciplinary action administered through the university Honor Code Office, in addition to academic sanctions that may be applied by an instructor. Inadvertent plagiarism, which may not be a violation of the Honor Code, is nevertheless a form of intellectual carelessness that is unacceptable in the academic community. Plagiarism of any kind is completely contrary to the established practices of higher education where all members of the university are expected to acknowledge the original intellectual work of others that is included in their own work. In some cases, plagiarism may also involve violations of copyright law. Intentional plagiarism is the deliberate act of representing the words, ideas, or data of another as one's own without providing proper attribution to the author through quotation, reference, or footnote. Inadvertent plagiarism involves the inappropriate, but non-deliberate, use of another's words, ideas, or data without proper attribution. Inadvertent plagiarism usually results from an ignorant failure to follow established rules for documenting sources or from simply not being sufficiently careful in research and writing. Although not a violation of the Honor Code, inadvertent plagiarism is a form of academic misconduct for which an instructor can impose appropriate academic sanctions. Students who are in doubt as to whether they are providing proper attribution have the responsibility to consult with their instructor and obtain guidance. Examples of plagiarism include the following:

- Direct Plagiarism: The verbatim copying of an original source without acknowledging the source.
- Paraphrased Plagiarism: The paraphrasing, without acknowledgment, of ideas from another that the reader might mistake for the author's own.
- Plagiarism Mosaic: The borrowing of words, ideas, or data from an original source and blending this original material with one's own without acknowledging the source.
- Insufficient Acknowledgement: The partial or incomplete attribution of words, ideas, or data from an original source.

Plagiarism may occur with respect to unpublished as well as published material. Copying another student's work and submitting it as one's own individual work without proper attribution is a serious form of plagiarism.

## Respectful Environment

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"Sadly, from time to time, we do hear reports of those who are at best insensitive and at worst insulting in their comments to and about others. . . . We hear derogatory and sometimes even

defamatory comments about those with different political, athletic, or ethnic views or experiences. Such behavior is completely out of place at BYU, and I enlist the aid of all to monitor carefully and, if necessary, correct any such that might occur here, however inadvertent or unintentional. I worry particularly about demeaning comments made about the career or major choices of women or men either directly or about members of the BYU community generally. We must remember that personal agency is a fundamental principle and that none of us has the right or option to criticize the lawful choices of another." —President Cecil O. Samuelson, Annual University Conference, August 24, 2010

"Occasionally, we . . . hear reports that our female faculty feel disrespected, especially by students, for choosing to work at BYU, even though each one has been approved by the BYU Board of Trustees. Brothers and sisters, these things ought not to be. Not here. Not at a university that shares a constitution with the School of the Prophets." —Vice President John S. Tanner, Annual University Conference, August 24, 2010

## Mental Health Concerns

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Mental health concerns and stressful life events can affect students' academic performance and quality of life. BYU Counseling and Psychological Services (1500 WSC, [801-422-3035](tel:8014223035)) provides individual, couples, and group counseling, as well as stress management services. These services are confidential and are provided by the university at no cost to full-time students. For general information please visit the [BYU Counseling and Psychological Services website](https://caps.byu.edu)  (<https://caps.byu.edu>); for more immediate concerns please visit the [Helping Distressed Students at BYU web page](http://help.byu.edu)  (<http://help.byu.edu>)..

## Inappropriate Use of Course Materials

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All course materials (e.g., outlines, handouts, syllabi, exams, quizzes, PowerPoint presentations, lectures, or audio and video recordings) are proprietary. Students are prohibited from posting or selling any such course materials without the express written permission of the professor teaching this course. To do so is a violation of the Brigham Young University Honor Code.

The materials used in connection with this online course are only for the use of students enrolled in this course for purposes associated with this course and may not be retained or further disseminated. Any copying or further dissemination of these materials may be subject to applicable U.S. copyright laws. For questions or more information, please visit the [BYU Copyright Licensing Office](https://sites.lib.byu.edu/copyright/&sa=D&ust=1567809961601000)  (<https://sites.lib.byu.edu/copyright/&sa=D&ust=1567809961601000>) website.

"Members of the BYU community who willfully disregard this Copyright Policy or the BYU Copyright Guidelines place themselves individually at risk of legal action and may incur personal liability for their conduct. The unauthorized use or distribution of copyrighted material, including unauthorized

peer-to-peer file sharing, may subject individuals to civil and criminal liabilities, including actual and statutory damages, costs and fees of litigation, fines, and imprisonment. . . .

Violations of the Copyright Policy may result in university disciplinary action including termination of university enrollment or employment" (Excerpt taken from the [BYU Copyright Policy](#) ↗  
(<https://policy.byu.edu/view/index.php?p=36>)).