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| **Accounting for Professionals**  **ACCT 110** | **SUMMER 2023** |

**INSTRUCTOR INFORMATION**

**Mary Howard**

**Assistant Clinical Professor**

**LeBow College of Business  
Drexel University**

**Ghall 9th Floor Room 928**

**Email: mlh394@drexel.edu**

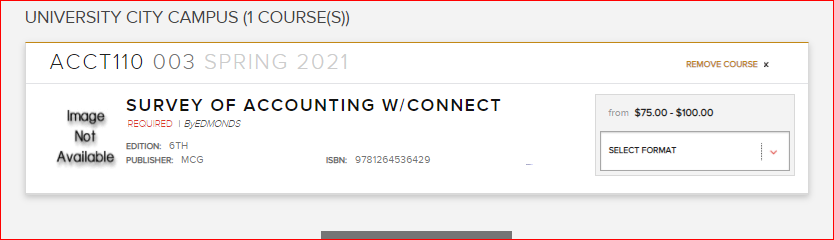
Office Hours: by appointment\*

**Course Description and Purpose:**

This unique accounting course provides a basic understanding of the concepts utilized in the “language of business”: Accounting. More specifically, the course is designed for students from a variety of majors to develop an understanding of accounting as a *Professional* within the workplace*.*  The ability to interpret the financial landscape within their respective businesses will give students the tools to make knowledgeable financial decisions. PLEASE CHECK ANNOUNCEMENTS AND EMAILS DAILY FOR IMPORTANT COMMUNICATIONS.

**Required Texts & Materials:**

* Basic function calculator is required
* *Text*: *Survey of Accounting,* 6th *Edition, Edmonds, Olds, McGraw-Hill with Connect.*
* *Additional readings posted on Bblearn*
* *Connect -- registration link will be posted on Bblearn*
* Student can purchase Connect, which includes the ebook, directly from the link to launch Connect homework on their BBLearn course shell.  Once students register for Connect, they will also see an option to purchase a loose-leaf, binder ready version of the book directly from McGraw-Hill for if they choose to wish to make that purchase.
* Students can also buy a Connect code, which includes the ebook, directly from the campus bookstore.
* All-digital Connect option is $75  or the  package of the loose-leaf book with Connect code from the Drexel bookstore  for $100, Drexel bookstore image below.

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**This Connect is NOT the same as any other course.** Be mindful of the instructor’s instructions. If you have any issues with registration, please contact McGraw-Hill Support at:

1-800-331-5094 or [www.mhhe.com/support](http://www.mhhe.com/support).

*\*Note that an e-book with Connect is available on the Connect website.*

*Access to Connect Only is available for purchase on the Connect website.* ***Your code is valid for 18 months; save the code in the event you need to drop or withdraw from the course.***

**Virtual Tutoring**

**If you need help in this class, the TA will have office hours and host review sessions. Addition there are tutors available beginning week two through week ten. Scheduled hours will be announced and posted in course announcements. I am also available to meet my appointment to help my students.**

**Statement of Expected Learning:**

Upon successful completion of this course, students will be able to:

* demonstrate a basic understanding of financial accounting and decision making,
* Understand the accounting cycle and how financial statements are created,
* Read and comprehend financial statements,
* Use financial statements to make basic business decisions,
* Apply cost accounting methods to evaluate and project business performance,
* Extend opportunities for collaborative learning in a team-based learning environment,
* Expand excel skills through project-based assignments

**Time Zones and Assignment Due Dates**

Drexel’s Blackboard servers are located in the Eastern Time Zone (currently observing EDT which is UTC-4). All due dates and times should be understood as being displayed in Eastern Time. For example, an assignment that is due at 11:59 PM (EDT) on a Wednesday would be due on Wednesday at 8:59 PM Pacific (PDT) and due on Thursday at 3:59 AM UTC. Students should adjust any deadlines to their own time zone. No changes to due dates/times (or how they display in Blackboard) can be made for students in other time zones.

**Grading & Assignments**

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| --- | --- | --- | --- |
| **Exams and Assignments** | | **Grade Points** | **Keep a record of your grade:** |
| **Exam 1**  **Exam 2** | | **125**  **125** |  |
| **Exam 3 (Finals Week)** | | **140** |  |
| **Connect Homework Assignments**  **Class Homeworks** | | **235**  **10** |  |
|  | |  |  |
| **Quiz 1**  **Quiz 2** | | **50**  **70** |  |
| **Project 1**  **Project 2** | | **125**  **120** |  |
| **Total Points Available** | | **1000** |  |
|  | | | | |
| **Grading Scale**  **Based on points earned** | | **A+ = 980-1000 A = 915-979.9 A- = 900-914.9**  **B+ = 880-899.9 B = 815-879.9 B- = 800-814.9**  **C+ = 780-799.9 C = 715-779.9 C- = 700-714.9**  **D+ = 680-699.9 D = 600-679.9 F = below 600** | | |

**EXAMS/QUIZZES**

**Exams**: Each exam will consist of multiple-choice questions and possibility some problems and short answer questions. **Review “Course Schedule” below to see which material is covered in each exam. Exams are NOT cumulative But they are comprehensive in nature. Exam 3 will be taken during Finals Week.**

There are NO make-ups exams or quizzes. If you miss an exam or quiz, you will receive a grade of zero unless there is an unexpected emergency for which you will need To provide evidence or documentation ---approval Is that the discretion of the instructor. If you miss an exam or a quiz without a justifiable reason or without instructor approval prior to the exam/quiz, your grade will be zero. Any make up exam that is approved by the instructor will automatically have a 25 point deduction. **All approved makeup exams will be CUMMULATIVE**. Dates of Exam are on Syllabus**. BE PREPARED TO BRING YOUR LAPTOP TO CLASS FOR ALL EXAMS AND QUIZZES.**

No calculator with the ability to store text, such as graphing calculators, will be allowed. It is your responsibility to make sure you have an appropriate calculator for exam purposes.

Cell phones or other digital devices, such as Apple watches, should be turned off and put away prior to the start of an exam – do not plan to use your phone as either a calculator or a clock. The use of digital devices during an exam will result in a zero. **If an exam is given online, you must enter the exam on your laptop. You cannot access it through a tablet, mobile device or through the BB app.**

**Weekly Homework Assignments**: **Connect and Posted Problems**

**The more you practice, the better you will do in this class!**

**Weekly problem may be assigned throughout the term to check your comprehension**. THEY ARE POSTED IN “COURSE CONTENT” UNDER WEEK WEEK. The weekly assignments will show up on Connect in the Weekly folders on BbLearn. Weekly assignments may be in the form of homework problems, readings, interactive presentations, videos, etc. You should complete the assignments timely. For weekly Homework assignments/discussions/attendance be sure to keep track of these deadlines. Submit though Black Board. DO NOT email homeworks.

All late submission will have a 5 point deduction. All class Homework assignments/discussions in BB must be submitted within 1 week of the deadline for any point consideration. All HW will have a 3 point deduction for not showing all your work.

**Connect Homework assignments allow for multiple submissions**. Only the highest graded (ie, NOT the average) attempt for a particular assignment will count towards your Connect homework grade. Homework grades are tabulated at the END of the term. CONNECT HOMEWORK MUST BE ACCESSED THROUGH BLACK BOARD ONLY. DO NOT GO THROUGH MC GRAW HILL. (it will not be graded properly). Be mindful of Connect Homework deadlines. They will not be re-opened if you miss the deadline. Check BB to make sure you got the points posted for your work. First exit and then re enter. Take a screen shot of your work just in case you get a computer glinch. (Connect HW are posted in Course Content under each week)

SMART BOOKS: are only for practice if you wish to do them. They have NO point value. Students having difficulty with the course material and concepts are urged to attempt additional, self-assigned problems to reinforce the chapter concepts. **Smart Book practice problems are posted in each week. They are NOT for course points but are great reviews.** The student is the best person to determine the amount of work needed to successfully grasp and understand course concepts.

**Quizzes:**

There will be **two quizzes worth: quiz 1 is 50 points: quiz 2 is worth 70 points:** consisting of multiple-choice questions representative of problems or discussion questions either in class or on Connect. There are no make-ups for the quizzes and a zero grade will be given for any missed quizzes. Should you have a conflict, documentation must be provided and it has to be *one week in advance***. Review syllabus calendar for dates and times of Quizzes.**

**Financial Review Project:**

This project will ask each student to review financial statements, identify and interpret various accounting information and apply the information to decision making. This project can be due in groups up to 3 members. You must submit your group names by the deadline. Each student will be required to submit the project **individually** on BBLearn. Include all members names on your project. There are NO late submissions on this project. All late submissions will have a 15 point deduction. (in course information section of BB).

**Ethics Review and Article Project:**

This research assignment will allow students to look at current ethical issues in an industry and company of their choosing, and relate the material to course content, while reflecting on best practices and their own approaches. In addition, students will be asked to reflect on their own ethical values and those related to their majors. This is an individual project not a group project. All late submissions will have a 15 point deduction.

(in course information section of BB). Late submissions are only accepted within 48 hours past the due date. No points consideration will be given after the grace period. (Review all requirements carefully)

NO PROJECT WILL BE GIVEN ANY POINT CONSIDERATION IF SUBMITTED MORE THAN 48 hours PAST THE DEADLINE!

**Attendance: CLASS ZOOM meetings posted**

Attendance and participation is required. Participation means attending our Weekly Class and/ or ZOOM class on dates posted on BbLearn –For Zoom classes: ZOOM in on time, prepared, and ready contribute to the class discussion or any group work. Please review University policy - <http://www.drexel.edu/provost/policies/absence.html>.

Remote Class Video Participation

In-person students are required to arrive on time and joining in discussions and activities. The equivalent in a remote class is to join Zoom on time and be attentive and engaged. Having your camera turned on contributes to this class community and engagement. Students are encouraged to turn their cameras on as much as possible. Students who are concerned about showing their living space are welcome to use the blur background feature in Zoom or another, non-offensive virtual background. Students without a working laptop camera should purchase an external webcam. In cases of hardship, students can contact LeBow Instructional Tech (lebowintech@drexel.edu) to ask about the availability of loaner cameras.

**\*\*REFER to ZOOM Information and Policies on BbLearn found in the COURSE INFORMATION FOLDER. Review and read all.**

**ACADEMIC HONESTY**

Taking classes remotely does not provide the same level of supervision by faculty for assessments and individual work that is present in the classroom. Students must understand that this does not affect Drexel’s policies for academic honesty. Course work should be completed using only the materials, resources, and collaboration options permitted by the instructor. Collaborating on individual assignments and tests is strictly prohibited. Academic integrity incidents will still follow the normal processes and will be taken just as seriously in this remote course facilitation model as they would in person. Students who know of academic dishonesty incidents should inform faculty or college administration in a timely manner or else they may be subject to similar disciplinary actions

Cheating and plagiarism are serious misconduct issues that result in negative consequences for all involved in the learning environment.  Any serious misconduct of this nature will be addressed directly and expeditiously by LeBow College of Business and Drexel University. In order to protect and maintain a superior learning environment at LeBow College of Business, **all students must review and adhere to Drexel University’s Academic Honesty Policy** [**http://drexel.edu/provost/policies/academic-integrity/**](http://drexel.edu/provost/policies/academic-integrity/) . For details, see: <http://drexel.edu/studentlife/community_standards/studentHandbook/> (see Code of Conduct under [Judicial Affairs](http://www.drexel.edu/studentlife/studenthandbook/Handbook.html#judicial#judicial)).

Forms of academic dishonesty include plagiarism, fabrication, cheating, and academic misconduct. Students are responsible for the authenticity of material submitted both for individual and group work. The Hagerty Library offers a brief online tutorial for recognizing and avoiding plagiarism at: <http://www.library.drexel.edu/resources/tutorials/plagiarism/plagiarism.html>.

If there is evidence that a violation of **Drexel University’s Academic Honesty Policy** has occurred, the faculty member indicates what sanction he/she believes is appropriate to the Department Head, who in turn will determine whether such a sanction is commensurate with the action and evidence, and if necessary makes adjustments to the sanction. For the first infraction, the sanction may include:

* An "F" for the assignment or exam
* Reduction of course grade
* Failure for the entire course, with the inability to withdraw, or
* Other action deemed appropriate by the faculty member. Examples include, but are not limited to, requiring the student to re-take the exam, re-complete an assignment, or complete an assigned exercise.

Appropriate Use of Course Materials

It is important to recognize that some or all of the course materials provided to you may be the intellectual property of Drexel University, the course instructor, or others. Use of this intellectual property is governed by Drexel University policies, including the IT-1 policy found at: https://drexel.edu/it/about/policies/policies/01-Acceptable-Use/

Briefly, this policy states that all course materials including recordings provided by the course instructor may not be copied, reproduced, distributed, or re-posted. Doing so may be considered a breach of this policy and will be investigated and addressed as possible academic dishonesty, among other potential violations. Improper use of such materials may also constitute a violation of the University’s Code of Conduct found at: https://drexel.edu/cpo/policies/cpo-1/ and will be investigated as such.

**COURSE PROCEDURES**

**Accommodation Requests**: Any accommodations must be in place one week before an exam.

Students with disabilities requesting accommodations and services at Drexel University need to present a current accommodation verification letter (AVL) to faculty before accommodations can be made. It is the student’s responsibility to initiate what accommodations they would like to utilize by contacting the professor in a timely manner. AVL's are issued by the Office of Disability Resources (ODR). For additional information, The Office of Disability Resources has moved to its own website: [**drexel.edu/disability-resources**](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Flists.drexel.edu%2Ftrk%2Fclick%3Fref%3Dzw7tk02om_1-e5dx3636x%26&data=04%7C01%7Cmlh394%40drexel.edu%7Ca405d4f18fea44b34ead08d8b1ac1a1c%7C3664e6fa47bd45a696708c4f080f8ca6%7C0%7C0%7C637454700016904647%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=n%2FmyyOIH%2FwiXU%2BEZ33yhTPVpHcDQbJUtv4ihXS5rEZA%3D&reserved=0). Disability Resources is now jointly managed by Student Life and Human Resources and is no longer under the Office of Equality and Diversity. The Disability Resources website contains information and resources for both \

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sources), as well as resources for campus guests and volunteers. Check out the Disability Resources website689+- at [**drexel.edu/disability-resources**](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Flists.drexel.edu%2Ftrk%2Fclick%3Fref%3Dzw7tk02om_1-e5dx3637x%26&data=04%7C01%7Cmlh394%40drexel.edu%7Ca405d4f18fea44b34ead08d8b1ac1a1c%7C3664e6fa47bd45a696708c4f080f8ca6%7C0%7C0%7C637454700016924630%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=doHqIKX5yWqhzE67xAaaSJ0iOPfvBTtp7Nhy4%2F20gqU%3D&reserved=0). For student inquiries, please contact [**disability@drexel.edu**](mailto:disability@drexel.edu). For employee inquiries, please contact [**HRdisability@drexel.edu**](mailto:HRdisability@drexel.edu).Following is the ODR contact information:

**Office of Equality and Diversity**  
**Disability Resources**  
James E. Marks Intercultural Center  
3225 Arch Street, Suite 011  
Philadelphia, PA 19104

**Phone:** 215.895.1401 **Fax:** 215.895.1402  
**TTY:** 215.895.2299 **Email:** [disability@drexel.edu](mailto:disability@drexel.edu)

* Syllabus is flexible and subject to change

**Course Schedule —– Accounting 110**

***Tentative and Subject to Change***

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| **TOPIC** | **Week** | **Date** |  | **CONNECT& Reading Assignments** |
| **Financial Statements** | **1** | 6/26/23 | **Ch 1 Intro to Financial Accounting** | **Ch 1 – all articles posted**  **Review Slides & Videos Ch 1**  **CONNECT Ch 1** |
|  |  |  | **SYLLABUS REVIEW** | **All Connect/Learn due at 11:59 pm access thru Bb Learn. You have unlimited access to these assignments.** |
|  |  |  | **Chapter 1 And begin chapter 2** | **REVIEW SLIDES EACH WEEK** |
| **Accounting Equation & Accrual Accting** | **2** | 7/4/23    NO CLASS JULY 4TH | **Ch 2 Accting equations/accurals**    **QUIZ 1- Ch 1 & 2**  **July 6th** | **CONNECT Ch 2** |
| **Merchandising Businesses** | **3** | 7/11/23 | **Ch 3 Accounting for Merchandising Businesses**  **EXAM 1 CH 1-3**  **July 13 th** | **CONNECT CH 3** |
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| **Receivables and Inventories** | **4** | 7/18/23 | **Ch 5 Accounting for Receivables & Inventories** | **Read & Review**  **Ethics**  **project(individual assignment)**  **CONNECT Ch 5** |
| **Fixed Assets** | **5** | 7/25/23 | **Fixed assets and Intangible**  **Assets Ch 6** | **CONNECT Ch 6** |
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| **Liabilities** | **6** | 8/1/23 | **Ch 7 Accounting for Liabilities** |  |
|  |  |  | **CH 4 Sarbanes-Oxley, Internal**  **Control and Cash**  **EXAM 2 CH 5,6,7**  **Aug 3rd** | **CONNECT Ch 7** |
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| **Managerial Accounting** | **7** | 8/8/23 | **Ch 9 Financial Analysis**  **Ch 10 Accting Systems for Manufacturing**  **ETHICS PROJECT DUE**  **8/15/23 AT 11:59 PM** | **CONNECT Ch 9 & 10** |
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| **Cost Behavior and**  **Budget Analysis** | **8** | 8/15/23 | **Ch 11 Cost behavior**  **QUIZ 2 – Ch 10&11**  **Aug 17th** | **CONNECT Ch 11** |
|  |  |  |  |  |
| **Budgeting &**  **Performance Evaluation**  **Business Entities** | **9**  **10** | 8/22/23  8/27/23 | **Ch 14 Planning for Profit and Cost Control**  **FINANCIAL PROJECT DUE 8/24/23 by 11:59pm**  **Ch 8 Proprietorships, Partnerships & Corporations**      **EXAM REVIEW** | **CONNECT Ch 14**  **CONNECT Ch 8** |
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|  |  |  |  |  |
| **Final Exam** |  | **TBD** | **Chapters 8-9, 14**  **Business Entities, Managerial Accounting, Budgeting and Performance Evaluation** | |
|  |  | **Week of September 5th** |  | |

**IMPORTANT DEADLINES AND DUE DATES:**

**CLASS MEETINGS**

Tuesday and Thursday

**PROJECT Deadlines Due Dates**

**Ethics Project – Aug 15th :11:59 pm**

**Financial Review Project- August 24th 11:59 pm**

**QUIZZES AND EXAM DATES BE PREPARED TO BRING YOUR LAPTOP TO CLASS FOR ALL EXAMS AND QUIZZES.**

**Quiz 1 –– 7/6**

**EXAM 1--- 7/13**

**EXAM 2—8/3**

**Quiz 2 – 8/17**

**FINAL/ EXAM 3 – TBD**

**NOTE : once you access the Exam you will have 2 hours – you can’t re-open the Exam once you begin….so plan carefully! Read instructions above for quiz and exam details.**

**IMPORTANT INFORMATION AND LINKS. REQUIRED: Please review the polices below. Click on each link and read carefully.**

**Drexel Policies and Resources**

Students should be familiar with the university policies on academic integrity, disability resources, and course add/drop/withdrawal. Current information is available at: <https://lebow.me/DrexelPoliciesStudent>.

**LeBow-Specific Policies**

Students should be familiar with the business college's policies regarding deadlines, remote & HyFlex courses, health guidance/requirements, etc. This information is available at: <https://lebow.me/LeBowSyllabusStatementsStudent>

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**Academic Integrity, Plagiarism, Dishonesty and Cheating Policy**

* <https://drexel.edu/provost/policies-calendars/policies/academic-integrity/>

**Student with Disability Statement Course** <https://drexel.edu/disability-resources/support-accommodations/student-family-resources/>

**Course Withdrawal Policy Course Change Policy / Add/Drop Policy**

* <https://drexel.edu/provost/policies-calendars/policies/course-add-drop/>
* <https://drexel.edu/provost/policies-calendars/policies/course-withdrawal/>
* Communicate the prerogative of the faculty member to change the course during the term at his, or her, discretion. Articulate how, and when, these changes will be communicated to students

**ODR**

The Office of Disability Resources has moved to its own website: [**drexel.edu/disability-resources**](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Flists.drexel.edu%2Ftrk%2Fclick%3Fref%3Dzw7tk02om_1-e5dx3636x%26&data=04%7C01%7Cmlh394%40drexel.edu%7Ca405d4f18fea44b34ead08d8b1ac1a1c%7C3664e6fa47bd45a696708c4f080f8ca6%7C0%7C0%7C637454700016904647%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=n%2FmyyOIH%2FwiXU%2BEZ33yhTPVpHcDQbJUtv4ihXS5rEZA%3D&reserved=0). Disability Resources is now jointly managed by Student Life and Human Resources and is no longer under the Office of Equality and Diversity. The Disability Resources website contains information and resources for both students and instructors (overseen by Student Life) and employees and supervisors (overseen by Human Resources), as well as resources for campus guests and volunteers. Check out the Disability Resources website at [**drexel.edu/disability-resources**](https://nam10.safelinks.protection.outlook.com/?url=http%3A%2F%2Flists.drexel.edu%2Ftrk%2Fclick%3Fref%3Dzw7tk02om_1-e5dx3637x%26&data=04%7C01%7Cmlh394%40drexel.edu%7Ca405d4f18fea44b34ead08d8b1ac1a1c%7C3664e6fa47bd45a696708c4f080f8ca6%7C0%7C0%7C637454700016924630%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=doHqIKX5yWqhzE67xAaaSJ0iOPfvBTtp7Nhy4%2F20gqU%3D&reserved=0). For student inquiries, please contact [**disability@drexel.edu**](mailto:disability@drexel.edu). For employee inquiries, please contact [**HRdisability@drexel.edu**](mailto:HRdisability@drexel.edu).

**RESOURCES:**

Getting Technical Support

Students who need technical support can use the following contacts. When emailing about urgent matters, include your phone number for tech representatives to call back if needed.

· **Drexel Accounts**: “ I can’t log in, multi-factor authentication, Office365, etc.” Contact: consult@drexel.edu

· **Zoom Support** Logging in, using Zoom, accessing class session, technical issues, etc.

Options: 1) Help option within the Zoom app (for general Zoom support) 2) LeBow Tech: lcbtech@drexel.edu (answered during business hours) 3) Drexel 24/7 support: 215-895-1224 (high urgency or after business hours)

· **Blackboard Support** Course materials, videos, assignments, tests, etc.

Contact:

1) Drexel 24/7 support: 215-895-1224

2) LeBow Instructional Tech: lebowintech@drexel.edu

· Business Software/vApps (SAS, JMP, MATLAB, Minitab, Stata, etc.) Contact: LeBow Tech: [lcbtech@drexel.edu](mailto:lcbtech@drexel.edu)

· **McGraw-Hill Support**

“I can’t log in, I can’t access my class”

Options: 1) 1-800-331-5094 2) www.mhhe.com/support.