

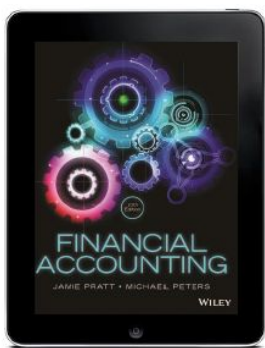
**Accounting in a Global Economy - 73355 - MBUS 300 - 002**

**Fall 2018**

INSTRUCTOR	Jill Mitchell, MS, CIA
EMAIL	jmitchep@gmu.edu
PHONE	703.323.4569
CLASS TIMES	ON CAMPUS Aug 27, 2018 - Dec 19, 2018 Robinson Hall B201 Friday 10:30 am - 1:10 pm
COURSE WEBPAGE	<a href="http://myMason.gmu.edu">http://myMason.gmu.edu</a>
COURSE SCHEDULE	<a href="https://goo.gl/NzspNf">https://goo.gl/NzspNf</a>
OFFICE HOURS	<a href="http://goo.gl/OpgSVm">goo.gl/OpgSVm</a> (I am available by appointment to meet virtually in Blackboard Collaborate.)
FACULTY WEBPAGE	<a href="https://sites.google.com/email.vccs.edu/profmitchell">https://sites.google.com/email.vccs.edu/profmitchell</a>
LINKEDIN	<a href="http://www.linkedin.com/in/jillmunzmitchell">http://www.linkedin.com/in/jillmunzmitchell</a>
TWITTER	<a href="http://twitter.com/ProfMitchell">http://twitter.com/ProfMitchell</a>

**MATERIALS NEEDED**

At a minimum, you must have a **WileyPLUS Blackboard code** to complete course requirements and assignments. Hard copy of the textbook is optional. You will need three Scantrons for exams.



***Purchase Textbook at Bookstore:***

- **Financial Accounting, 10th Edition** (Jamie Pratt, Michael Peters)
- ISBN: 978-1-119-30616-0

***Purchase Code with e-book option ONLINE through WileyPLUS:***

- Purchase code ONLY by logging into Blackboard and purchasing access to WileyPLUS.
- *There are options to rent e-textbook or have downloadable textbook option. Log in for details.*

**A NO COST online trial period is available for a minimum period of 14 days.**

**\*\*Please bring a device (smartphone, tablet, laptop) to take attendance in class. \*\***

**Minimum Technical Requirements:**

You must have internet access for this course. Please visit this site to ensure you meet the system requirements for:

GMU: <https://masononline.gmu.edu/what-technologies-do-i-need/>

WileyPLUS: <http://help.wileyplus.com/browsercheck/index.html>

**Course Description**

This course is designed for students who are working towards a Minor in Business as well as non-business majors who wish to take an overview class on the fundamentals of accounting. School of Business majors cannot be enrolled in this class. The course covers basic concepts of accounting and financial management to make investment, credit and operating decisions for the organization. The emphasis is on using financial reports to aid the planning and control of organizational activities with a minor emphasis on relating business financial tools to student's personal financial decisions.

**Course Prerequisites**

Prior to beginning the minor in business, students must have completed 30 credit hours (sophomore standing).

**Learning Objectives**

- To understand the form and content of financial statements.
- To describe the users of accounting information and the accounting environment.
- To describe basic assumptions and principles of accounting information.
- To analyze business transactions and their effect on the accounting equation.
- To describe the difference between accrual accounting and cash flow.
- To understand the basic concepts of revenue and expense recognition.
- To analyze financial statements.
- To explain the purpose, objective and principles of internal control.
- To prepare a bank reconciliation.
- To account for bad debt.
- To describe issues related to inventory.
- To account for the life cycle of long-term operational assets.
- To describe the economic consequences of liabilities and contingencies.
- To describe shareholders' equity.
- To identify operating, investing and financing activities.

**Students with Disabilities**

The Office of Disability Services (ODS is located in Room 2500 Student Union Building I; 703-993-2474; <http://ods.gmu.edu>) provides a wide variety of academic support services to all currently enrolled GMU students who have any type of mental or physical disability or either a temporary or permanent nature. These services include assistance with course accommodations, adaptive equipment, individualized exam administration, taped textbooks, wheelchair repair, library needs, registration, handicapped parking, accessible housing and transportation, as well as many other needs. If you feel that you may need assistance of this nature, call the Center at (703) 993-2474. In addition, you should notify me about any special needs as soon as possible. All academic accommodations must be arranged through the ODS.

### **Counseling and Psychological Services (CAPS)**

(703) 993-2380; <http://caps.gmu.edu>

### **Religion**

Students who will miss class for religious reasons should inform me of their anticipated absences as soon as possible.

### **Emergency Information**

The Mason Alert system at GMU works to alert you in the event of an emergency. Please visit the website <https://ready.gmu.edu/masonalert/> to sign up for this service so you are aware of all announcements concerning class delays and cancellations due to emergencies or inclement weather.

### **Honor Code**

To promote a stronger sense of mutual responsibility, respect, trust, and fairness among all members of the George Mason University community and with the desire for greater academic and personal achievement, we, the student members of the University Community have set forth this:

**Student members of the George Mason University community pledge not to cheat, plagiarize, steal, or lie in matters related to academic work.**

The paragraph on below is excerpted from: <http://oai.gmu.edu/the-mason-honor-code-2/>

It shall be a violation of this Honor Code to Lie, Cheat or Steal. The following list is illustrative of Honor Code violations but is not exhaustive:

- Assignments (including examinations) are to be the sole work of the student unless specifically authorized otherwise by the professor.
- To give, receive, or utilize unauthorized assistance in preparation for or during an assignment is a violation of this Honor Code.
- To continue working on an assignment or an examination beyond the allotted time period.
- To plagiarize.
- To fail to report a suspected violation when a student has reasonable cause to believe that an Honor Code violation has occurred.

For excellent examples of on-line plagiarism and related matters, see

<http://mason.gmu.edu/~montecin/plagiarism.htm>

### **Other University Resources**

- WRITING CENTER: A114 Robinson Hall; (703) 993-1200; <http://writingcenter.gmu.edu>
- UNIVERSITY LIBRARIES “Ask a Librarian” <http://library.gmu.edu/ask>
- UNIVERSITY POLICIES: The University Catalog, <http://catalog.gmu.edu>, is the central resource for university policies affecting student, faculty, and staff conduct in university academic affairs. Other policies are available at <http://universitypolicy.gmu.edu/>. All members of the university community are responsible for knowing and following established policies.

**Important Dates:** <https://registrar.gmu.edu/calendars/fall-2018/>

<b>First day of classes;</b> last day to submit Domicile Reclassification Application; Payment Due Date	August 27
Labor Day, university closed	September 3
Final Drop Deadline ( <b>no tuition penalty</b> )	September 9
<b>Web Withdrawal Period (100% liability)</b>	September 10- September 30
<b>Selective Withdrawal Period</b> (undergraduate students only) ( <b>100% tuition liability</b> )	October 1 – October 28
Fall Break (Monday classes/labs meet Tuesday. Tuesday classes do not meet this week)	October 8
Incomplete grade changes from spring/summer 2018 due to Registrar	November 2
Thanksgiving recess	November 21 – 25
Last day of classes	December 8
<b>Reading Days</b> Reading days provide students with additional study time for final examinations. Faculty may schedule optional study sessions, but regular classes or exams may not be held.	December 10 – 11
<b>Exam Period</b>	Wed December 12 – Wed December 19

**Final Exam Schedule:** <https://registrar.gmu.edu/calendars/fall-2018/final-exams/>

**Final Exam:** *Friday, 12/14 10:30AM - 1:15PM*

## **Grading & Exams:**

Student grades are determined by combinations of exams, homework and quizzes.

Based on 1000 points for the semester:

Points	Letter Grade
930 – 1000 points	A
900 – 929 points	A-
870 – 899 points	B+
830 – 869 points	B
800 – 829 points	B-
770 – 799 points	C+
700 – 769 points	C
600 – 699 points	D
Below 600 points	F

Please note that grades of C-, D+ and D- are not given.

Assessment	Points
Homework (WileyPLUS)	100
Introduction Blog	10
Quiz 1	25
Quiz 2	25
Quiz 3	40
Exam 1	250
Exam 2	250
Final Exam	300
	1000

**“Extra credit” assignments are not given in this course.**

## **Graded Assignments**

1. **WileyPLUS Homework:** All homework assignments must be submitted online through Bb/WileyPLUS according to the due dates indicated in WileyPLUS. You will have three attempts for each question. Each attempt repeats with the same values. You will have resources available to help you with the questions. You will see the solution and answer after the third attempt. You may work with your classmates on your homework assignments. If you have technical issues, please contact WileyPLUS chat: <https://hub.wiley.com/community/support/wileyplus-v4>
2. **Discussion Board Blog/Posting:** You will be asked to sign a statement that you have read the syllabus in the appropriate Discussion Board Forum in Blackboard. Also, you have to post an introduction and photo in the first week. Each posting is worth five points.
3. **Quizzes:** There are three online quizzes in Blackboard. These are to help you prepare for the exams. Once you start a quiz, you must complete it. You have 60 minutes to complete the quiz and the timer will begin when you open the quiz. You have two attempts. Each attempt builds on

the previous attempt. You may use resources to help you on the quizzes, but you may NOT work with other students.

4. **Exams:** You are on your honor to not work with other students or use resources when you take the exams. You have 1 hour and 15 minutes for Exams 1 and 2. You have 2 hours and 45 minutes for the Final Exam. **You must bring your photo ID, scantron, and basic four function calculator on exam day.**

### ***Practice Opportunities:***

There are many resources in WileyPLUS which allow you to practice without receiving a grade. Go to “Read, Study and Practice,” to access Practice Exercises, Flashcards, Solution Walkthrough Videos, Applied Skills Videos and much more.

### **Make-Up Policy**

There is a **no make up policy** for exams or assignments. Failure to complete assignments or take exams when scheduled **will** result in a score of "0" (zero). Exceptions are ***STRICTLY*** limited to serious mitigating circumstances that are beyond the control of the student, and **must be supported** with proper documentation for consideration and approval by your instructor.

If you miss an exam and you have supported the absence with proper documentation, your next exam will count for the missed exam grade. For example, if you are sick for Exam 1 and you have a note from the doctor, and you earn 85% on Exam 2. That will also be your score for Exam 1. No excused absences for final exam.

### **School of Business Standards of Behavior**

The mission of the School of Business at George Mason University is to create and delivery high-quality educational programs and research. Students, faculty, staff and alumni who participated in these educational programs contribute to the well-being of society. High-quality educational programs require an environment of trust and mutual respect, free expression and inquiry, and a commitment to truth, excellent and lifelong learning. Students, program participants, faculty, staff and alumni accept these principles when they join the School of Business community. In doing so, they agree to abide by the following standards of behavior:

1. Respect for the right, differences, and dignity of others
2. Honesty and integrity in dealing with all members of the community
3. Accountability for personal behavior

Integrity is an essential ingredient of a successful learning community. Ethical standards of behavior help promote a safe and productive community environment, and ensure every member the opportunity to pursue excellent. School of Business can and should be a living model of these behavioral standards. To this end, community members have a personal responsibility to integrate these standards into every aspect of their experience at the School of Business. Through our personal commitment to these Community Standards of Behavior, we can create an environment in which all can achieve their full potential.

### **E-mail Etiquette**

It is important that we following the following etiquette rules to ensure we maintain professional communication:

1. **University policy requires students to use their MasonLive email when communicating with faculty and staff. As such, I will NOT respond to messages sent from or send messages to a non-Mason e-mail address.**
2. Always spell check and proofread your emails.
3. My policy is to respond to your email within 24 hours during the week, and by end of day Monday if you send an email Friday evening-Sunday evening. Often, I will reply much sooner. Sometimes, I may send you a quick reply and tell you that I will send you a full response when I return to my computer.
4. I expect you to check your GMU email daily, Monday - Friday.

This semester, I have over 350 students between my classes at NOVA and GMU. In order for me to efficiently respond to you emails, I request that you use the following template/example to write your emails. This is useful for communicating with all instructors.

**Subject:** MBUS300 Fridays On Campus: Question on WileyPLUS HW Chapter 2, Question #3

**Body:**

Dear Professor Mitchell,

I have a question regarding Homework Chapter 2, Question #3. I have watched the Solution Walkthrough Video for this exercise, however, I still am having questions on the correct account to be used in the journal entry. Here is a screenshot of my work so far:

INSERT SCREENSHOT IF NECESSARY

Thank you for your help.

Regards,

Your Full Name & Student ID (\*sometimes I have students with the same name!)

You are in the class to become a business professional. It is critical that you learn proper email communication skills now to ensure that you are the ultimate professional when you enter the “real world!” Failure to follow the email etiquette rules may result in my not responding to your emails until the rules are followed.

### **Student Course Ethics and Policy Agreement**

You will be provided the following statement by your instructor to sign in the Discussion Board. Please review and ask any questions you may have about the course or this agreement by the conclusion of the first week of classes:

By signing my name on the faculty provided agreement, I declare that I have received and reviewed the course syllabus for the semester. Furthermore, I understand each of the course policies, the methodology used for determining my overall grade, and the responsibilities and expectations of me as a student. I understand that any disagreements with the final grade must be addressed within one semester of the completion of the course. Finally, I understand that I am solely responsible for any and all paperwork requirements necessary relating to enrollment, withdrawal and necessary special accommodations.

*Go to the Discussion Board in Blackboard to "Syllabus Contract." Create a thread, copy and paste the above statement with your name. Be sure to include your name in the subject of the thread. See my example in Blackboard.*



**School of Business Recommendations for Honor Code Violations**  
*Approved May 2016*

**UG-Non Freshman Students (including transfer students)**

<b>Type of Violation</b>	<b>First Offense</b>	<b>Second Offense</b>
<b>Plagiarism</b> 1. Failure to cite/attribute sources 2. Representing someone else's work as the student's own (e.g., copying and pasting)	An F in the class; referral to Writing Center; and Academic Integrity Seminar completion	An F in the class; referral to the Writing Center; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion
<b>Cheating</b> 1. On a minor assignment (e.g., homework, quizzes) 2. Cheating on a major assignment or exam, submitting course work from another course as original work	An F in the class; and Academic Integrity Seminar completion  An F in the class; and Academic Integrity Seminar completion, and at least one semester suspension	An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion
Lying (e.g., providing fraudulent excuse documents, falsifying data)	An F in the class; and Academic Integrity Seminar completion, and at least one semester suspension	An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion
Egregious Violation (e.g., stealing an exam; submitting coursework from another class as original work across multiple courses; lying to an employer about academic performance, false identification or posing as another, in person or online)	An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one year suspension	An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and expulsion

Note: The Academic Integrity Seminar used by Office of Academic Integrity costs \$100