SYLLABUS

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Address: Adams State University
PO Box 290
Alamosa, CO 81101

COURSE DELIVERY:

Print-Based Correspondence Course

CREDIT HOURS:

Three Semester Hours

PREREQUISITES:

None

COURSE TIME LIMITS:

Minimum course time limit: Six weeks from date of enrollment.
Maximum course time limit: One year from date of enrollment.

COURSE MATERIALS:

Textbooks can be purchased from the Adams State University Bookstore. To order textbooks or obtain information about book titles, you may go to exstudies.adams.edu and click on the "Undergraduate" or "Educators K-12" icon. Click on the "Bookstore" link. Select "DISTLEARN" from the department menu. (http://adams.edu/students/sub/bookstore/)

Use Section Number: 1099 to order books from the Bookstore site. This should provide the correct textbook information and ordering options.

If you have questions, you can contact the Bookstore at 719.587.7981, e-mail Loretta Martinez at asubookstore@adams.edu, or send a mailed request to ASU Bookstore, 208 Edgemont Blvd. Suite 3140, Alamosa, CO 81101.

Required Textbook:

CATALOG DESCRIPTION:

This is the first of two Introductions to Accounting Courses. This course is an introductory course in Accounting and will cover an overview of basic accounting, accounting transactions, preparing financial statements, completing the accounting cycle, inventories, cash and internal controls, accounts receivable, plant assets, current liabilities and payroll accounting.

STUDENT LEARNING OUTCOMES:

Upon completion of the course, the student will be able to:

- Apply accounting theory when recording basic financial transactions. Theory includes concepts such as accruals and the matching principle. The student should be able to distinguish between proper and improper coding of routine business transactions.
- Communicate using the language of accounting at the introductory level. Your ability to communicate effectively at this level will be tested on every exam, including the final. Homework problems will reinforce the learning process.
- Convert basic financial transactions, originally written in English, into accounting, using debits, credits and account numbers. This recording or journalizing process will be addressed in all assignments and exams throughout the course.
- Prepare and interpret basic financial statements. Your progress in achieving this objective will be measured by your scores on regular exams, assignments and the final exam. Exercises are listed at the end of each chapter to help achieve this objective.
- Score a “C” or better average on all course requirements. This requirement can be met through the combined average of all assignments and exams. The student will demonstrate knowledge learned based on all the material covered in the course.

COURSE REQUIREMENTS:

Reading Assignments and page number in textbook:

Chapter 1: Introduction to Accounting and Business, page 1
Chapter 2: Analyzing Transactions, page 49
Chapter 3: The Adjusting Process, page 103
Chapter 4: Completing the Accounting Cycle, page 151
Chapter 5: Accounting Systems, page 211
Chapter 6: Accounting for Merchandising Businesses, page 257
Chapter 7: Inventories, page 315
Chapter 8: Sarbanes-Oxley, Internal Control, and Cash, page 357
Chapter 9: Receivables, page 399
Chapter 10: Fixed Assets and Intangible Assets, page 443
Chapter 11: Current Liabilities and Payroll, page 487
Assignments:
There will be assignments from the textbook after selected chapters. Each assignment will be worth 20 points.

Copies of all graded assignments will be returned to the student by the instructor only if a self-addressed stamped envelope is mailed with the assignment to the instructor.

Exams:
There will be four exams each worth 150 points. Each assignment will be worth 20 points. The final exam, covering chapters 1 through 11 is worth 200 points for a total of 1000 points possible. There will also be extra credit questions on the exams.

Copies of all graded assignments will be returned to the student by the instructor only if a self-addressed stamped envelope is mailed with the assignment to the instructor.

GRADE DISTRIBUTION AND SCALE:
In alignment with ASU academic policies, no D may apply to a major or minor field.

Grade Distribution:

<table>
<thead>
<tr>
<th>Exam #1</th>
<th>Chapters 1-3</th>
<th>150 points</th>
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</thead>
<tbody>
<tr>
<td>Exam #2</td>
<td>Chapters 4-6</td>
<td>150 points</td>
</tr>
<tr>
<td>Exam #3</td>
<td>Chapters 7-9</td>
<td>150 points</td>
</tr>
<tr>
<td>Exam #4</td>
<td>Chapters 10-11</td>
<td>150 points</td>
</tr>
<tr>
<td>Assignments</td>
<td>After selected chapters</td>
<td>200 points</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Chapters 1-11</td>
<td>200 points</td>
</tr>
</tbody>
</table>

Total: 1,000 points

Grade Scale:

<table>
<thead>
<tr>
<th>Points Range</th>
<th>Percentage</th>
<th>Grade</th>
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</thead>
<tbody>
<tr>
<td>900 to 1,000 points</td>
<td>90-100%</td>
<td>A</td>
</tr>
<tr>
<td>800 to 899 points</td>
<td>80-89%</td>
<td>B</td>
</tr>
<tr>
<td>700 to 799 points</td>
<td>70-79%</td>
<td>C</td>
</tr>
<tr>
<td>600 to 699 points</td>
<td>60-69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 600 points</td>
<td>Below 60%</td>
<td>F</td>
</tr>
</tbody>
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ADA STATEMENT:

Adams State University complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. Adams State University is committed to achieving equal educational opportunities, providing students with documented disabilities access to university programs. In order for a course to be equally accessible to all students, different accommodations or adjustments may need to be implemented. The Office of Disability Services (ODS) is located in Richardson Hall, Suite 3-100, by mail at 208 Edgemont Blvd., Suite 3-100, Alamosa, CO 81101, by email at odsd@adams.edu, or by calling 719-587-7746. They are your primary
resource on campus to discuss the qualifying disability, help you develop an accessibility plan, and achieve success in your courses. Please communicate with them as early as possible; this can be in person, via email, or by phone. The Disability Services Coordinator shall either provide you letters to give to your professors for accommodations or email these letters out to you and your professors.

**ACADEMIC INTEGRITY:**

In accordance with Academic Policy 100-03-01, Adams State University, to preserve academic integrity, does not tolerate academic dishonesty (misconduct). Every student is required to practice and adhere to the principle of ACADEMIC INTEGRITY while undertaking studies at Adams State University. Students and faculty at Adams State University value academic honesty as a virtue essential to the academic process. Cheating, plagiarism, unauthorized possession or disposition of academic materials, or the falsification or fabrication of one’s academic work will not be tolerated.

Any offense may result in a zero for the exam, lesson, or exercise in question and may result in failure of the course. Please refer to the ASU Extended Studies Academic Integrity website for more information including the student handbook: [Academic Integrity at Adams State University](https://www.adamstown.edu/academic-integrity).

All written work is subject to plagiarism detection software review.

**STUDENT IDENTITY VERIFICATION:**

Adams State University utilizes a variety of methods to verify the identity of students enrolled in courses, including but not limited to: secure logins and pass codes, proctored exams, security questions, and other technologies and practices that are effective in verifying student identity. Some of these methods may incur an extra cost to students; associated costs will be outlined in the course syllabus, other University documents, and on the University website. Adams State University reserves the right to request additional government-issued documentation of identity from students for the purpose of ensuring that the person enrolled in the course is the person completing assignments, exams, and all other course requirements. Any student engaged in incidents of student identity fraud may face reprimand, disciplinary warning, a lowered or failing grade(s), and/or probation, or suspension from the course, academic program or University, or expulsion from the University.

**EXAMINATIONS:**

Please refer to the Guidelines for Proctored Exams and Submit your Exam Request Form three weeks BEFORE you plan to take the exam. Calculators may be used on all exams.