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Office Hours  
Fridays 3:00 – 4:00 PM. Please email the instructor for appointments at other times.

Course Materials  

Course Objective and Description  
AMIS 3200 is the first course in a three-semester upper division sequence in financial reporting. The other two, AMIS 3201 and 4200, have this as a prerequisite. Taken as a whole, they represent the core financial accounting subject matter of the undergraduate accounting curriculum. Typically, more than 90% of the students who enroll in these three courses are accounting majors; the remainder represents students who have elected to take the courses for other reasons.

We have designed the requirements for 3200, recognizing that nearly all of the students intend to pursue a professional career with an emphasis on accounting. Although the students will choose to pursue employment with a variety of firms, not just major international accounting firms, they nonetheless should be prepared to achieve the same basic knowledge and skills expected of all accounting professionals and are likely to seek certifications as a CPA. This course focuses on this knowledge and skill set, as do the 3201 and 4200 courses that follow.

The essential subject matter of the 3200 course is an in-depth study of financial statement content and use, especially focused on matters related to operating activities and long-term operational assets. Essential to this study is an understanding of the reporting environment in which our capital markets are regulated by the SEC and FASB and through which companies provide audited financial information regularly to capital providers and others with vested economic interests.

Your learning of this material requires a highly disciplined study routine, including reading and understanding key ideas, regular practice of accounting methods and techniques, and critical
analysis of issues through which the knowledge is applied in practice. As students seeking to become professionals in this field, it is important that you also begin to follow the intellectual development in the academic discipline of accounting. So I will bring some of these ideas into the classroom for you to consider.

In addition to conceptual and technical knowledge, 3200 is designed to exercise the essential skills of a professional accountant, particularly communication skills and professional research and inquiry skills. Employers and graduate schools seek candidates who have developed these skills so that they can be utilized at the next level.

How the course requirements in 3200 reflect the above focus

1. For each topic, you are assigned something to read in advance of discussing the topic. Consider this reading both for its intellectual stimulation and its pedagogical/teaching value. It should make you think more clearly about the subject and understand it more deeply. I will try to highlight certain ideas by my comments in class, as well as questions that are raised by me or by your fellow students. You are expected to show the seriousness of your commitment to the course by regular attendance and active involvement.

2. For each topic, you are assigned homework problems to improve your mastery of the subject matter. Some of these items will be discussed in class; others will be primarily for self-study, using the online CONNECT system. The system provides timely feedback, giving you the opportunity to learn from your mistakes. As you should know by now, learning from mistakes made is an essential part of mastering subject matter in accounting courses. Otherwise, these will not count separately in your final grade.

3. You will be given three closed book exams on the subject matter covered in the course. Usually, these will be a combination of objective and computational questions that attempt to measure your learning. The first two exams will be given during normal class time, and the last will be given during finals week. Also, there will be six quizzes throughout the class. The frequency of these quizzes will encourage you to maintain steady work habits and not procrastinate. Among the six quizzes, I will drop the worst score (so only the scores of the best 5 quizzes will be considered in your final grade). More on that below (under GRADES).

4. There will be a take-home final assignment in this course. It will require you to research authoritative literature on a set of practical case scenarios. I will discuss this research process at the beginning of the course and reinforce it throughout.

Exam Conflicts

If you have other extraordinary reasons that prevent you from taking an exam, contact me as soon as you know about the conflict, but at least 24 hours prior to the exam. If your conflict is an unexpected emergency and arises within 24 hours of a scheduled exam, contact me as soon as you learn of the conflict. In any case, I must be informed prior to the exam. Students who miss an exam without making arrangements with me according to the above guidelines will receive an exam grade of zero.
To obtain permission to be excused from a scheduled exam, students will be asked to provide documented evidence of the conflict.

- A note documenting a visit to health services is not necessarily a sufficient excuse for missing an exam.
- Minor illnesses, including colds, are examples of unacceptable reasons for missing an exam.
- Illness during the time that a student had intended to study for an exam is not an excuse for missing a scheduled exam.
- A job interview is usually not an excuse for missing an exam. You should avoid scheduling one on exam dates.

**Grades**

Your overall performance in the course will be weighted as follows:

- **Exams:** 75% (3 @ 25% each)
- **Quizzes:** 15% (Top 5 scores @ 3% each)
- **Final Take-Home Assignment:** 10%

Final grades, using the above components, will be based on a hybrid grading system that includes both a fixed-scale component and a relative performance component. I will measure two component grades for each student, and I will report the better of these component scores as the final course grade.

The fixed-scale component is based on the following scale, with a maximum possible score of 1000 points:

- **A range:** 900 points or above
- **B range:** 800 - 899 points
- **C range:** 700 - 799 points
- **D range:** 500 - 699 points
- **E:** Below 500 points

The relative performance component will be as follows:

- **A range:** Top 30% of the students, based on total points
- **B range:** Second highest 30% of the students, based on total points
- **C range:** Third highest 30% of the students, based on total points
- **E:** Bottom 10% of the students, based on total points

I will use plus and minus grading to supplement the above, based on my subjective judgment of the preparation and participation of individual class members. So, for example, if you have between 800 and 899 points, you will have a minimum of a “B” final grade, but it may be bumped up to a B+ or A- if I judge your performance to be worthy of such an increase based on the aforementioned.

**Use of Electronic Communication**
We will make regular use of electronic communication in this course. I will use CARMEN to send class announcements, post assignment materials, class notes, important web links, and other important course resources. I encourage you to make use of e-mail when it is effective and efficient for you to do so. I expect you to check your e-mail and the course web site daily to keep up with the course.

**Disenrollment**

Fisher College of Business strongly enforces University attendance policies. As per University rule 3335-8-33, any student may be disenrolled from a course for failure to attend by the first Friday of the term, or by the 3rd instructional day of the term, or by the second class meeting, whichever occurs first.

**Academic Misconduct**

As a member of the Fisher College of Business Community, I am personally committed to the highest standards of behavior. Most students have high standards and behave honorably. However, like every academic institution, we encounter cases of academic misconduct. It is the obligation of students and faculty to report suspected cases of academic and student misconduct. Students can report suspected violations of academic integrity or student misconduct to faculty or to Associate Dean West. All reported cases of academic misconduct are actively pursued, and confidentiality is maintained.

**Students with Disabilities**

If you need an accommodation based on the impact of a disability, you should contact me to arrange an appointment as soon as possible. At the appointment we can discuss the course format, anticipate your needs and explore potential accommodations. I rely on the Office for Disability Services for assistance in verifying the need for accommodations and developing accommodation strategies. If you have not previously contacted the Office for Disability Services, I encourage you to do so if you have a special need.