AMIS 3200 – Intermediate Accounting I  
Spring 2014  
Fisher College of Business  

Preliminary Syllabus

Instructor: Darren T. Roulstone  
Office: 444 Fisher Hall  
Phone: 614-292-1822  
Email: roulstone.1@osu.edu

Tu/Thu Sessions (29608)  
Section 1  
8:00 – 9:20am  
Schoenbaum Hall 0320

Office Hours  
Tuesday 9:45 – 11:00 AM. Please email the instructor for appointments at other times.

Course Materials  
2. Two selected cases. Updated information about the two cases will be provided as the course moves along.
3. Additional materials (e.g., lecture slides) are available on Carmen. Please print out the materials and bring them to class.

You can acquire the textbook with the online homework management system (CONNECT) through one of the following options:

1. Purchase a copy of a new textbook at the OSU bookstore (loose leaf version). The online homework management system (CONNECT) as well as e-book access are included in the purchase price if you buy a copy of a new textbook from the OSU bookstore.

2. Purchase a copy of the e-book with online homework management system (CONNECT) from the publisher's website:

   http://connect.mcgraw-hill.com/class/d_roulstone_spring_2014_section_1

3. If you purchase a copy of a used or new textbook from any other source, you will have to purchase access to the online homework management system separately.

   http://connect.mcgraw-hill.com/class/d_roulstone_spring_2014_section_1

Course Objective and Description  
AMIS 3200 is the first course in a two-semester intermediate accounting sequence and is a prerequisite for AMIS 3201. Taken as a whole, they represent the core financial accounting
subject matter of the undergraduate accounting curriculum. Typically, 80% or more of the students who enroll in these two 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 assuming most of its students intend to pursue a professional career with an emphasis on accounting. Although 3200 students will pursue employment with a variety of firms they should be prepared to achieve the same basic knowledge and skills expected of all accounting professionals, especially those likely to seek certifications as a CPA. This course and 3201 focus on this knowledge and skill set.

The essential subject matter of 3200 is an in-depth study of financial statement content and use, focusing on matters related to operating activities and long-term operating 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 routine, including reading and understanding key ideas, regular practice of accounting methods and techniques, and critical analysis of issues through which 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.

In addition to conceptual and technical knowledge, 3200 and 3201 are designed to build and exercise the essential skills of a professional accountant, particularly communication skills and professional research and inquiry skills. Employers, as well as professional and graduate schools, all seek candidates who have developed these skills so that they can be employed at the next level.

Class Expectations

This course demands a considerable amount of time and commitment. The effort will pay off most immediately by preparing you for the follow-on courses in the Financial Accounting area and other business courses. The longer-term benefit is that promising careers in business will be open to you.

The course difficulty builds up rapidly throughout the semester. If you feel shaky about the basics of accounting, please be sure to review your class notes from the introductory courses now. The best way to learn accounting is to practice on your own -- “Just do it!” Watching the instructor or your classmates solve problems won’t help you become good at solving them yourself. Furthermore, you will find that it is much easier to get good grades if you work consistently throughout the semester.

Finally, regular class attendance is important since missed class meetings generally result in lower performance on exams. If you do miss a class, it is your responsibility to ensure that you understand the material covered in the class you missed.
Grading

The tentative grading scheme is below. I reserve the right to change the weights during the semester as I learn more about your skill level and the required time input to meet our expectations. Of course, you will be informed quickly if I elect to make changes.

<table>
<thead>
<tr>
<th></th>
<th>Maximum Points</th>
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<tbody>
<tr>
<td>Midterms (150 each)</td>
<td>300</td>
</tr>
<tr>
<td>Final</td>
<td>200</td>
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<tr>
<td>Quizzes</td>
<td>200</td>
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<tr>
<td>Professionalism</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
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<tr>
<td>Group Projects</td>
<td>100</td>
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<tr>
<td>Total</td>
<td>1000</td>
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Exams

There will be two in-class mid-term exams and one final exam. Exam one is scheduled for Tuesday, February 11 and exam two is scheduled for Tuesday, March 25. (*Note: these dates are preliminary and subject to change.*) The final exam is scheduled for Wednesday, April 23 from 8:00-9:45am. Excused absences require advance approval. Any unexcused absence will result in zero points for that exam. There are NO make-up exams.

Online homework management system (CONNECT)

We use an online homework management system affiliated with the textbook to assign and grade homework and practice problems. Please go to the following website and log on with your 20-digit access code.

[http://connect.mcgraw-hill.com/class/d_roulstone_spring_2014_section_1](http://connect.mcgraw-hill.com/class/d_roulstone_spring_2014_section_1)

There will be 12 weekly homework assignments. Each homework assignment is worth 10 points. Weekly homework and practice problems are assigned every Tuesday. Students are required to submit the homework through CONNECT for that week by **Sunday at 10:00 pm**. Please always save your answers if you make any attempt to answer the homework questions but are not ready to submit the final answer. Please click “Grade” before Sunday at 10:00 pm to submit your final answer and see your grade. You can then click “View Details” to compare your response to the correct response. **The best 10 of 12 homework assignments will be included in the final grade.** Note that although homework problems only account for 10% of your grade, they (and the practice problems—see next paragraph) are an important part of the learning process.

Weekly practice problems are not graded. However, I strongly recommend that you finish the practice problems before you finish the homework because practice helps improve your academic performance.
Quizzes

We will have 7 in-class quizzes. Each quiz is worth 40 points. These 15-minute quizzes are scheduled at the beginning of the class. Quiz dates will be announced as we move through the semester—you will always know the next quiz date at least one class before the quiz is taken. In-class quizzes are closed-book and closed-notes. **The best 5 of 7 quizzes will be included in the final grade. There are NO make-up quizzes.**

Short Cases

There are two group cases. Each group should consist of no more than four students and hand in one write-up for each project. I will provide more information about the content and due date of the projects as the semester goes.

Use of calculators during exams and quizzes

You are required to have a calculator without any memory function for the in-class quizzes, midterm and final. Calculators with memory functions are not acceptable for test taking purposes, nor are laptops, and smart phones and tablets with calculator apps. I strongly suggest you pick up an acceptable calculator as soon as possible and not wait until the day of the first quiz or midterm.

Class Participation / Professionalism

Attendance and being *actively engaged* in class is expected in the business world and it is expected in this course. I will routinely ask questions of the class. Whether or not you give the “right” answer is not the objective here, rather being prepared for and engaged in class is what is important.

Behaving as a professional is also expected in this course. Inappropriate behavior, comments, and language will cost you in the business world, and will cost you here as well. This applies to conduct in the classroom, as well as in office hours and in course-related e-mails. I ask that you arrive on time for class; chronic lateness will reduce your professionalism points. I also ask that cell phones are turned off and that they remain out-of-sight (i.e., in your pocket, purse, or backpack) during class. If you are using a notebook computer in class, I ask that you are only engaged in course-related activity (Power point slides, CARMEN class site, CONNECT, etc…) Web browsing and connecting to social media sites is distracting to other students. If I find evidence of this activity, I will ask you to leave your notebook at home.

Waitlisted Students

Students who are waitlisted and wish to enroll must attend class through the first class session of the second week of the semester. After that date, students who have not been added will not be enrolled and may not continue to attend the class. Waitlisted students should contact either the Fisher Undergraduate Program Office or the Department of Accounting and MIS office if they have any questions regarding the waitlist process.
Disenrollment

University Rule 3335-8-33 provides that a student may be dis-enrolled after the third instructional day of the semester, the first Friday of the semester, or the student’s second class session of the course, whichever occurs first, if the student fails to attend the scheduled course without giving prior notification to the instructor. As there is often a waitlist for this course, I will follow these guidelines without exception.

Academic Misconduct

Academic misconduct will not be tolerated. According to University Rule 3335-31-02, all suspected cases of academic misconduct will be reported to the Committee on Academic Misconduct.

Students With Disabilities

If you have a certified disability that is approved for accommodations by the Office for Disability Services, please notify me immediately so I can provide the necessary accommodations. If you have not previously contacted the Office for Disability Services, I encourage you to do so immediately.

Communication

Class announcements and updates will be made on the course webpage on Carmen continually throughout the semester, so please check the course webpage frequently (especially before coming to class each day). Please contact me at any time that you need help with the class. I am here to help you learn the material. I encourage you to come to office hours at some point during the semester so we can meet individually.

I look forward to a productive and enlightening semester as we further explore financial accounting together. My goal is to help you learn and understand course material that will help you progress in your career.