Instructor: Teri Ziegler
Phone: 614-292-5316
Office: 630 Fisher Hall
E-Mail: ziegler.44@osu.edu
Website: http://fisher.osu.edu/~ziegler_44
Office Hours: Wednesdays 9-12

Coordinator: Professor Richard J. Murdock
Phone: 614-292-1720
Office: 454 Fisher Hall
E-Mail: Murdock.3@osu.edu
Website: http://fisher.osu.edu/~murdock_3

Instructor available only by appointment outside of posted office hours. Appointments are intended for students unable to attend office hours due to other OSU course conflicts.

Tutors: Free tutoring services are available through the Accounting Association and Beta Alpha Psi. Information regarding these services will be announced and is available at the following website: http://fisher.osu.edu/~murdock_3/W12003/211/211W12003.htm
Refer to the Help Sessions and Tutors section

Textbook: Financial Accounting, 8th edition; Albrecht, Stice, Stice & Skousen; South-Western Publishing

Course Objectives: This course is an introduction to financial accounting. It emphasizes the understanding of financial statements that are used by economic decision-makers and financial analysts. Specific course objectives include:

1. Understanding the broad role that accounting information plays in our economy.
2. Building your business and accounting vocabulary to prepare you for future success.
3. Learning key concepts and accounting methods needed to examine financial statements.

Disability Services: The Office of Disability Services verifies students with specific disabilities and develops strategies to meet the needs of these students. Students requiring accommodations based on identified disabilities should contact the instructor at the beginning of the quarter to discuss the student’s individual needs. All students with specific disability needs are strongly encouraged to contact the Office of Disability Services to explore the potential accommodations available to them.

Unpaid Fees: All students included on the class roster who are indicated as having unpaid fees will be informed of this status by the instructor. Until fees are paid, THE INSTRUCTOR WILL GRADE NO ITEMS AND NO CLASS PARTICIPATION WILL BE COUNTED TOWARD THE FINAL GRADE. It is the responsibility of the student to pay all fees due and be officially reinstated into the class if he/she has been automatically dropped from the class due to failure of payment. Documentation of payment and reinstatement (if necessary) is required for the instructor to resume normal grading procedures. No final grade will be given to any student who has failed to pay any fees or be properly registered prior to the instructor’s receipt of final grade rosters.
Examinations: Examinations for this quarter are scheduled as follows, locations to be announced:

<table>
<thead>
<tr>
<th>Examination</th>
<th>Date</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Examination</td>
<td>Monday, January 27</td>
<td>5:30 - 7:18pm</td>
</tr>
<tr>
<td>Second Examination</td>
<td>Monday, February 17</td>
<td>5:30 - 7:18pm</td>
</tr>
<tr>
<td>Final Examination</td>
<td>Monday, March 17</td>
<td>5:30 - 7:18pm</td>
</tr>
</tbody>
</table>

A map of campus is available at the following website:
http://www.osu.edu/map/

You MUST bring the following to each exam:
One or more #2 pencils,
A non-programmable calculator, and
A picture ID

The use of cell phones for any purpose, including as a calculator, is strictly prohibited and will be treated as a case of academic misconduct.

Proper documentation (i.e. a doctor's statement) for valid absences from the first or second midterm is required. In such cases, the final grade will be based on the scores from the remaining two exams actually taken. Unexcused absences will result in a grade of zero (0) for the missed exam.

All exams are "closed book" and consist of 40 equally weighted multiple-choice type questions. The second and final examinations are cumulative. Exam answer keys will be posted following each exam on the coordinator's website.
http://fisher.osu.edu/~murdock_3/W12003/211/211W12003.htm

Examinations are timed and any student(s) arriving after the administration of the exam will be given only the scheduled time remaining to complete the exam.

Solution and answer disputes must be submitted in WRITING to the instructor within ONE WEEK after the exam scores have been returned to the student. Solutions must be clearly labeled, including all appropriate computations and written statements supporting the student's original work. Student claims of transfer errors from the test booklet to the electronically scanned answer sheet will NOT be considered valid disputes and exam scores will NOT be altered for such incidents.

Practice exams from previous quarters are available at the following website:
http://fisher.osu.edu/~murdock_3/W12003/211/211W12003.htm
Refer to the Previous Examinations section

Quizzes:
A minimum of ten unannounced in-class quizzes or homework collections will be given during the quarter. For final grade determination, the lowest quiz/homework score will be dropped and the highest quiz/homework score will be doubled. Total quiz points used in the final grade determination will be based on a scale of 100 points.

In-class quizzes will be timed and any student(s) arriving after the administration of the quiz will be given only the scheduled time remaining to complete the quiz.

To ensure proper grading of your multiple-choice quizzes, you must bring at least one #2 pencil to each class session.

THERE WILL BE NO MAKE-UP QUIZZES. Failure to take a quiz, without a valid excuse, will result in a grade of zero (0) for the missed quiz. In cases of valid absences, the final grade will be based on the scores from the quizzes actually taken. All absences will be considered unexcused unless the student has properly notified the instructor and provided any necessary documentation.
Class Assignments: In order to derive the most benefit from all classroom discussions, it is essential that students read all textbook assignments and prepare solutions to all written assignments PRIOR to the class for which they are assigned.

Homework assignments may be collected randomly as part of scored quizzes used for final grade determination. (Refer to the Quizzes section of this syllabus.) As such, homework assignments should ALWAYS be prepared with the possibility of collection. Please prepare your homework NEATLY, on paper separate from other notes, stapled together with your name, section and assignment numbers (ie. P12-4) CLEARLY indicated on each page. Hand-written or computer generated work is acceptable. Sloppy work WILL NOT be accepted and will receive a score of zero (0).

Power Point notes/slides for each chapter in the textbook and solutions to written homework assignments are available after the due date at the following website:
Refer to the Assignment Schedule and Power Point Notes sections

Class Contribution: An integral part of any successful business career is the ability to communicate ideas effectively. Since the classroom is one of the easiest forums in which to cultivate this talent, participation in classroom discussions is REQUIRED and EXPECTED and will be part of the final grade. It is important to understand that participation does not simply constitute being physically present for class. Participation points will be assigned based upon the instructor’s subjective assessment of each student’s contribution to classroom discussions of topics and cases and NOT upon classroom attendance.

Course Grade: Final grades will be based on the following point distribution:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam #1</td>
<td>200</td>
</tr>
<tr>
<td>Exam #2</td>
<td>250</td>
</tr>
<tr>
<td>Final</td>
<td>350</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Class Contribution</td>
<td>100 pts</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,000</td>
</tr>
</tbody>
</table>

THERE WILL BE NO EXTRA CREDIT WORK.

For equity with all other coordinated AMIS 211 sections, the combined Quizzes and Class Contribution scores will be averaged to 150 points for this instructor’s sections.

Notification of Scores and Final Grades:
The instructor WILL NOT discuss the results of any graded materials, including final grades, with individual students via phone, US post, e-mail, or verbally in person until the graded materials have been returned to the student(s) or final grades have been posted.

Materials submitted for grading throughout the quarter will be returned to students generally within one week after submission. Students with invalid absences on the return date must retrieve their materials at the instructor’s office.

Students may obtain their final grades from the registrar’s on-line services after grades have been submitted, generally by the first Monday following the end of finals week.

Students may request any unreturned graded materials be delivered via US post by providing the instructor with a self-addressed, stamped envelope.
OUT-OF-CLASS ASSIGNMENTS MUST BE SUBMITTED TO THE INSTRUCTOR NO LATER THAN THE BEGINNING OF THE REGISTERED CLASS PERIOD ON THE DATE DUE. Students may select the following delivery options, with the stated restrictions, for their assignments:

1. In class: On or prior to the due date.

2. Instructor’s Office: Instructor must be physically present. Materials slid under the door without prior approval will not be accepted.

3. Accounting Department office, 400 Fisher Hall: Secretary must mark the date and time received, followed by his/her name or initials.

4. E-mail: Incoming time stamp must be prior to the beginning of class of the due date. Assignment should be in an attached file and not part of the body of the e-mail text.

   Send to: ziegler.44@osu.edu

5. US Postal or other Delivery Service: Postmarks must be ONE DAY PRIOR to the due date.

   Send to: Teri Ziegler, Dept of Accounting & MIS
   630 Fisher Hall
   2100 Neil Ave
   Ohio State University
   Columbus, Ohio 43210-1144

The instructor is not responsible for any assignments (in part or total) lost or delayed in the delivery systems chosen by the student(s). Lost or delayed assignments may result in a grade of zero (0) for the assignment. Without prior approval by the instructor for valid excuses, any assignments received later than the beginning of class on the due date WILL NOT BE ACCEPTED and will result in a grade of zero (0) for the assignment.

Absences & Make-Ups: In general, work related conflicts or overlapping requirements due in other classes are NOT valid excuses for missing exams, quizzes and assignment deadlines. THERE WILL BE NO MAKE-UP EXAMS or QUIZZES after they have been administered. In cases of planned absences, students should notify the instructor prior to the date(s) and submit any class assignments to the instructor via any of the delivery options listed in the Submission of Out-of-Class Assignments section of this syllabus. For unplanned absences due to family, health or safety issues, students must notify the instructor as soon as possible and provide any necessary documentation. Unexcused absences will result in a grade of zero (0) for any missed exams, quizzes or assignments.

It is the sole responsibility of absent students to obtain any missed class notes, handouts, etc. In general, the instructor will not provide missed handouts to absent students during subsequent class periods. In addition, the instructor will generally not discuss missed material with an absent student until that student can provide evidence that (s)he has worked diligently at understanding the material missed.

Academic Misconduct: According to University Rule 3335-31-02, all suspected cases of academic misconduct will be Reported to the Committee on Academic Misconduct.
<table>
<thead>
<tr>
<th>2003 DATE</th>
<th>TOPICS</th>
<th>READINGS</th>
<th>HOMEWORK ASSIGNMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 7</td>
<td>Accounting Information: Users and Uses</td>
<td>Chapter 1</td>
<td></td>
</tr>
<tr>
<td>January 9</td>
<td>Financial Statements: An Overview</td>
<td>Chapter 2</td>
<td>C2-1; E 2-3, 5, 9, 13, 21; P 2-14; Ethics Case</td>
</tr>
<tr>
<td>January 14</td>
<td>The Mechanics of Accounting</td>
<td>Chapter 3</td>
<td>C 3-5; E 3-1, 7, 10, 17; P 3-7, 10</td>
</tr>
<tr>
<td>January 16</td>
<td>Completing the Accounting Cycle</td>
<td>Chapter 4 (except pp. f 157-f 168)</td>
<td>C 4-2; E 4-5, 15, 19; P 4-1, 9</td>
</tr>
<tr>
<td>January 21</td>
<td>NO CLASS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 23</td>
<td>Completing the Accounting Cycle</td>
<td>Chapter 4 (except pp. f 157-f 168)</td>
<td>E 4-16, 23, 24; P 4-7, 11, 13; Int'l Case</td>
</tr>
<tr>
<td>January 27</td>
<td>FIRST EXAMINATION</td>
<td></td>
<td>5:30 - 7:18 P.M</td>
</tr>
<tr>
<td>January 28</td>
<td>NO CLASS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January 30</td>
<td>Ensuring the Integrity of Financial Information</td>
<td>Chapter 5</td>
<td>E 5-2, 9, 12; Int'l Case</td>
</tr>
<tr>
<td>February 4</td>
<td>Selling a Product or a Service</td>
<td>Chapter 6</td>
<td>E 6-4, 6, 12, 14, 22; P 6-8</td>
</tr>
<tr>
<td>February 6</td>
<td>Inventory</td>
<td>Chapter 7 (except p. f 324)</td>
<td>E 7-6, 12, 17; P 7-1, 5, 8</td>
</tr>
<tr>
<td>February 11</td>
<td>Investment in Plant-Property &amp; Equipment</td>
<td>Chapter 9</td>
<td>E 9-2, 5, 6, 7, 13, 14; P 9-3, 6, 9</td>
</tr>
<tr>
<td>February 13</td>
<td>Investment in Plant Property &amp; Equipment</td>
<td>Chapter 9</td>
<td>E 9-23, 24, 25; P 9-15, 18, 23</td>
</tr>
<tr>
<td>February 17</td>
<td>SECOND EXAMINATION</td>
<td></td>
<td>5:30 - 7:18 P.M</td>
</tr>
</tbody>
</table>
February 18 | NO CLASS
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February 20 | Long-Term Debt Financing | Chapter 10 | E 10-5, 7, 9, 11; P 10-4, 6, 8, 11
February 25 | Long-Term Debt Financing | Chapter 10 | E 10-17, 18, 19; P 17, 22, 23, 24
February 27 | Equity Financing | Chapter 11 (except middle f 535 – top f 539) | E 11-1, 3, 10, 14, 16; P 11-12, 15, 19
March 4 | Investment in Debt & Equity Securities | Chapter 12 | E 12-1, 3, 10, 11, 18; P 12-9, 16
March 6 | Investment in Debt & Equity Securities | Chapter 12 | P 12-12, 15, 20
March 11 | Statement of Cash Flows | Chapter 13 | E 13-10, 11; P 13-2, 10, 11
March 13 | Review | |
TBA | SENIOR FINAL | |
March 17 | FINAL EXAMINATION | 5:30 - 7:18 P.M |

Interpreting the Homework Assignments notations:

Textbook assignments are located at the end of each chapter and arranged sequentially in order of:
- Questions (Q),
- Cases (C)
- Exercises (E),
- Problems (P), and
- Competency Enhancement Opportunities

The format of the textbook assignments as written in this syllabus is as follows:

LETTER##, #

Where:
The LETTER refers to the textbook Question (Q), Case (C), Exercise (E) or Problem (P)
The # prior to the dash refers to the chapter, and
The #, # after the dash refer to the sequentially numbers textbook assignments.

The interpretation of the syllabus assignment for the second day of class:
C2-1; E2-3, 5, 9, 13, 21; P 2-14; Ethics Case

Is read as:

Chapter 2 Case 1
Chapter 2 Exercises 3, 5, 9, 13, and 21
Chapter 2 Problem 14, and
The Ethics Case in the Competency Enhancement Opportunities section