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You are required to have a Connect account, and the digital version of the textbook will come embedded in the Connect account. You are not required to purchase a paper copy of the textbook. Cost for the Connect link is about $131.50 when purchased directly from McGraw-Hill. If you are not currently able to purchase the Connect link, request “courtesy access” and you will have a few weeks to pay for the Connect link.  
Connect: http://connect.mheducation.com/class/l-bradley-mckee-fall-2018.........please note that the l is a lowercase “L” and not a number 1.  
Prerequisite: Sophomore Standing  
Oaks: All communications about homework, schedule, class, etc. will be sent via Oaks or the C of C email system. Video lectures, MP4 videos, quiz solutions, handout problems, power point slides, etc. will be posted in the Content section of Oaks well in advance of exams so you have the material to study. Please daily check your C of C email account. Grades are available on Oaks for materials completed up to that point in the semester.  
Office Hours: Your Learn Smart submissions are due at 11:30 pm on Mondays, with Exercises and Problems due at 11:30 pm on Tuesdays. Exams and Quizzes are due at 11:30 pm on Wednesdays. I will be available on Google Hangouts from 8:00-10:00 Monday and Tuesday evenings where you can contact me and I will respond as quickly as possible. Alternately, I expect you to email me any time and I will respond within 24 hours during the week and the next business day on weekends. I check email as often as possible.  
Acct Lab: There is an Accounting Lab in the Center for Student Learning in the first floor of the Library. It is staffed with senior accounting majors who are familiar with your homework questions. The hours of this lab are posted on Oaks, in the Content section. I encourage you to visit the lab if you are on campus to do so and desire assistance with the Connect problems.  
Discussions: Please check the Discussion Board on Oaks regularly. I will post items there, and if you have questions about how to work a problem, please submit this to the discussion board and either the professor or another student can assist. You are expected to treat this community as if it were a career experience, with proper respect for all and using professional communication at all times.
Resources: There are video recorded lectures and MP4 videos on Oaks that will assist you in understanding the material. We will use the Connect online account mentioned above where you will read the chapters online, answer the LearnSmart questions for credit, work the Exercises and Problems for credit, and take the quizzes and exams. In the case of the LearnSmart, Exercises and Problems, unlimited attempts are allowed, with the best score being the one recorded. Note the “check my work” in the upper right side of the exercise and problems screen. This will tell you whether the work is correct. After the assignment is due, and further work does not impact the score, the system will provide for you the correct answers. Your Oaks account for this course will also be a critical resource for this course, as explained above.

Course Description: A survey of accounting information essential for external parties to make business decisions about an organization.

Course Learning Objectives:
After completing ACCT 203- Financial Accounting students should be able to:
1. Analyze basic financial transactions, make journal entries, and produce financial statements after subjecting the transactions to the accounting cycle.
2. Demonstrate an understanding of and proficiency in producing the income statement, retained earnings statement, balance sheet, and statement of cash flows.
3. Demonstrate a basic understanding of the foundational financial accounting principles and concepts including matching, revenue recognition, articulation, historical cost, conservatism, full disclosure, inventory cost flows and valuation, bad debt accounting, time value of money, depreciation, and fair market value.
4. Demonstrate an understanding of internal controls, the financial reporting environment including key regulatory institutions, and the importance of ethical behavior by accountants within the financial reporting environment.
5. Demonstrate an understanding of the role that information processing technology in the contemporary financial reporting environment.

School of Business Learning Objectives relevant to this course:
QUANTITATIVE FLUENCY: Students will demonstrate competency in logical reasoning and data analysis skills. In this course, you will learn the process of preparing journal entries to record transactions in the General Journal, post the transactions to the General Ledger, prepare the four basic financial statements and interpret and analyze the data (in other words, not just prepare the financial statements, but be able to interpret and analyze what they are saying).

GLOBAL AND CIVIC RESPONSIBILITY: The skills learned in this course will allow Students to recognize and be able to appraise ethical dilemmas involved in business decisions and financial reporting, including internal and external pressures related to these topics, and competently engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge. Specific attention will be paid to Accounting Principles Generally Accepted in the United States of America and, from time to time, the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants.

INTELLECTUAL INNOVATION AND CREATIVITY: Students will be able to demonstrate their resourcefulness and originality in addressing extemporaneous problems. This course will enable students to prepare and interpret financial data and, based on the results of operations, identify areas to minimize certain expenses and generate additional revenue.

SYNTHESIS: Students will demonstrate the ability to integrate knowledge from multiple disciplines incorporating learning from both classroom and non-classroom settings in the completion of complex and comprehensive tasks. In this course, students will consider application of multiple studies including management, finance and marketing.
Department of Accounting and Legal Studies Learning Objectives relevant to this course:
This introduction course is designed to provide students with a basic understanding of the most fundamental concepts in accounting and thereby Convey Discipline-Specific Knowledge. Through the material covered the course will Promote Ethical Awareness and expose the students to ethical and social dilemmas.

Accounting is known as the language of business. To most of you, it’s a foreign language, but not the first foreign language which you have studied. One key to understanding accounting is to think of it as a foreign language. You know when you can think in a foreign language, you are well on your way to mastering it. When you can think of transactions in terms of debits and credits, you are well on your way to mastering accounting.

Grade Policy: Your course grade will be determined by the (tentative) total points earned from the following:

Exam #1 (100 points) Chapters 1, 2, 3, 4 Completed via Connect Online
Exam #2 (100 points) Chapters 6, 7, 9, Completed via Connect Online
Exam #3 (100 points) Chapters 8 and 10 Completed via Connect Online
Final Exam (100 points) Comprehensive Final Exam Completed via Connect Online
Quizzes (100 points) 4 Quizzes, @ 25 Completed via Connect Online
Connect (L/S) (40 points) Learn Smart answers submitted via Connect Online
Connect (C) (100 points) Exercises and Problems submitted via Connect Online

Total Points 640 points

The student's final course grade will be determined by dividing the total points earned by total points possible with the following grading scale applied:

A = 92% C = 72%
A- = 89.5% C- = 69.5%
B+ = 87% D+ = 67%
B = 82% D = 62%
B- = 79.5% D- = 59.5%
C+ = 77% F = Below 59.5%

Examinations: All examinations will be via Connect. Students are NOT permitted to use books, notes or any prepared materials. You should own a basic 4 function calculator for this use. Exams will allow one and one-half hours for you to complete them (the final exam has a three hour time period). Each exam will have different correct answers, so do not use anyone else’s answers as yours!

Quizzes: Quizzes will be short, perhaps five to seven multiple choice questions, for you to complete after you have completed the other related work for that week. Students are NOT permitted to use books, notes or any prepared materials during a quiz.
Learn Smart: the Learn Smart basically gives you points for reading the chapter. When in Connect, go to LearnSmart and while reading the chapter you will be presented with questions to answer and unlimited opportunities to go back and re-do your answers. Most students score 100% on the LearnSmart.

Exercises and Problems on Connect: Real understanding results from you working the exercises and problems on Connect. You can click “check my work” at the top right of the page for Connect to tell you how you are doing. Remember that if you have problems and are on campus, you can go to the Accounting Lab for assistance. You can also email me and I will answer as quickly as possible. The purpose of working these exercises and problems is to master the concept. Do not expect the quiz or exam questions to be worded exactly the same as the homework questions.

Course resources: Lectures about the topics will be pre-recorded in MP4 files and located on Oaks. For each chapter, I have prepared notes which summarize the information in the chapters. In addition, power points provided by the authors are available on Oaks. You will gain points on your Connect account via LearnSmart and Exercises and Problems. You have unlimited attempts to complete your homework. You are encouraged to have Connect “check your work” to see if you are obtaining the correct answers. If you are stuck on a given problem, please post about it on the discussion forum to see if anyone else is similarly challenged.

Accounting Lab: The College of Charleston Library has an Accounting Lab on the first floor. You are encouraged to go to this lab if you are on campus, and the senior accounting majors will assist you in working the homework. I will provide the Accounting Lab hours when the semester begins (as soon as they are available to me).

Suggested Order of Task Completion:
(1) Listen to the MP4 recording and/or the video lecture explaining the concepts for the chapter. Note that there are also MP4 recordings to assist you in preparing the Exercises and Problems on Connect.
(2) Watch the video lecture on Oaks.
(3) Complete Learn Smart on Connect (i.e., read the chapter and answer the Learn Smart questions). This is generally due on Monday.
(4) Review lecture notes and textbook power points provided on Oaks (content section).
Note that you can do tasks (1) (2) and (3) in whatever order works best for you.
(5) Complete exercises and problems on Connect (you have unlimited attempts to get the correct answer because only the best answer counts toward your grade). This is generally due on Tuesday.
(6) Complete quiz or exam last. Note that homework is due on Tuesdays and Quizzes/Exams are generally due on Wednesdays. You must do your own work on the homework and quizzes and exams, because the questions have different answers for each individual exam.

Note that for the week of Fall Break, due dates are shifted to accommodate Fall Break.

Center Student Learning: Students sometimes have problems with multiple choice exams. You are encouraged to go to the Center for Student Learning to go through their excellent course on how to take multiple choice exams.

Dr. McKee retains the right to alter the syllabus and assignment schedule as needed. There will be no extra credit available.
Academic Integrity: Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved.

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Incidents where the instructor determines the student’s actions are related more to a misunderstanding will be handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed both by the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XXF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student’s transcript for two years after which the student may petition for the XX to be expunged. The F is permanent. The student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students should be aware that unauthorized collaboration--working together without permission--is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which could include accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance.

Research conducted and/or papers written for other classes cannot be used in whole or in part for any assignment in this class without obtaining prior permission from the instructor.

Students can find the complete Honor Code and all related processes in the Student Handbook at http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php

Academic Support Services—The Center for Student Learning
The CSL, located on the first floor of the library, offers a wide variety of tutoring and other academic resources that support many courses offered at the College. Services include walk-in tutoring, by appointment tutoring, study strategies appointments, Peer Academic Coaching (PAC), and Supplemental Instruction (SI). All services are described and all lab schedules are posted on the CSL website http://csl.cofc.edu/, or call 843.953.5635 for information.

The Center for Disability Services (CDS)/SNAP, located on the first floor of the Lightsey Center, Suite 104, is available to assist you and provides the following services:

Students Needing Access Parity (SNAP) – We provide services and accommodations for students with disabilities (physical, psychological, learning or attentional) that have been documented by a qualified professional. Documentation must meet criteria published in the SNAP brochure and on our website http://disabilityservices.cofc.edu. Accommodations are decided on a case-by-case basis and are determined by the type and severity of the disability and the essential elements of the course the student is taking. Accommodations are designed to provide access to education and to circumvent or reduce the effect of disability as much as possible, not to give an advantage or guarantee success.