Instructor: Thomas M. Spade, M.S. Accountancy, CPA (South Carolina #7426)
Telephone: 843.991.5181 (cell w/text)
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Class Meetings: Beatty 214, MTWRF 8:30 AM – 12:00 PM

Office Hours: It’s the summer, so I don’t maintain regular office hours, but call, text, or e-mail me for an appointment.

You will need McGraw-Hill Connect. This will give you access to the e-book as well as the modules for certain assignments. But if you are considering an Accounting major, I strongly recommend getting a physical textbook.


After you purchase the Connect code, do the following in OAKS:
1. Go to the course.
2. In the Content section, go to “McGraw Hill Connect”
3. Click on “McGraw Hill Connect.”
4. The first time you access this, you will need to enter the access code that you purchased.
5. Once in Connect, you’ll see a link to the electronic version of the textbook, and an area where future assignments, quizzes, and examinations will appear.

Other items:
Your own basic four-function calculator is required. I recommend the Texas Instruments TI-503SV which is available at the campus bookstore (it’s the best cheap calculator available, based on my experience). No other calculators will be allowed in the classroom or on exams.

You are required to have a three-ring binder with loose leaf as opposed to a spiral notebook for taking notes and working problems in this class. Some of the problems that we will be working will be quite lengthy. It is much easier to pull pages out of a spiral notebook and have everything in front of you instead of trying to flip back and forth between pages. This also greatly reduces the potential for errors. You will be required to complete certain assignments by hand whether we’re in class or online. In addition, working these problems out on pencil and paper will help you retain it better, hence this requirement.

A printer and printer paper are both required, as well as a scanner to upload some assignments. If you don’t have a scanner, you should get the Adobe Scan App, it’s free in the Apple App Store and Google Play.

COVID related policies
If in-person classes are suspended, faculty will announce to their students a detailed plan for a change in modality to ensure the continuity of learning. All students must have access to a computer equipped with a web camera, microphone, and Internet access. Resources are available to provide students with these essential tools.

If one or more students are absent for an extended period of time due to COVID-19 (quarantine or isolation), instructors may, at their discretion, conduct the class exclusively online via OAKS for the duration of student quarantine/isolation, record class lessons to share with students, or choose an alternate accommodation that provides the impacted student(s) with the opportunity to continue in the course. The specific accommodation will vary depending on the number of students affected, the expected duration of their absence, and the needs of the class.
**Course Description:** A survey of accounting information essential for parties to make business decisions about an organization.

**Prerequisite:** Sophomore Standing

**Student Objectives:**
After completing ACCT 203, 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, 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 plays in the contemporary financial reporting environment.

**Department of Accounting and Business Law Learning Goals 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 equip students to be Functional in their Knowledge of Accounting. Through the material covered, the course will expose students to ethical and social dilemmas and thereby make the students Aware of the Ethical Responsibilities of Accounting Professionals.

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

- The First Exam (100 points) Chapters 1, 2, 3, 4
- The First Cumulative Project (100 points) (Similar to Comprehensive Problem C4-3)
- The Second Exam (100 points) Asset Accounting / Inventory Valuation & Cost Flows (Chapter 9, Chapter 6, Chapter 7)
- The Second Cumulative Project (100 points) (Covering Chapters 1-4, 6-7, and 9)
- The Inventory Project – 2% of your final grade
- The Payroll Project – 2% of your final grade, no partial credit.
- The Third Exam (100 points) Interest & Time Value of Money / Bonds / Bad Debts (Appendix C, Chapter 10, Chapter 8)
- The Final Exam (100 points) Cumulative, including Stockholder’s Equity / Statement of Cash Flows / Cash and Internal Control (Chapter 11, Chapter 12, Chapter 5, and all previously assigned chapters)
- Other Assignments and Quizzes – Points to be determined
- Homework and Participation – 5% of Final Grade
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%
- **A-** = 90%
- **B+** = 87%
- **B** = 82%
- **B-** = 80%
- **C+** = 77%
- **C** = 72%
- **C-** = 70%
- **D+** = 67%
- **D** = 62%
- **D-** = 60%
- **F** = Below 60%

OAKS, including Gradebook, will be used for this course throughout the semester to provide the syllabus, certain class materials, and grades for each assignment, which will be regularly posted.

**Examinations and Quizzes**

Exams may be administered either in class or online through McGraw-Hill Connect or OAKS, on an exam-by-exam basis at the discretion of the Instructor, announced in advance. You will have 50 minutes to complete it.

For exams in class, you will be allowed to use a basic, four function calculator, and it must be completed in pencil.

**Any exams given online (which will be most of them), in accordance with the policy of the Department of Accounting and Business Law, will require the use of Respondus Lockdown Browser with Webcam.** As stated earlier, you are required to have a camera and reliable internet access for this course.

The cumulative projects will be due on the day of the corresponding exam, at the beginning of the exam. All cumulative projects must be completed on time, must be completed in pencil, and late assignments will not be accepted.

**The Final Exam**

All students must take the final exam, at the time and on the date prescribed on the College's final exam schedule. You can find the Final Exam schedule at [https://registrar.cofc.edu/calendars/ac-2022summer.php](https://registrar.cofc.edu/calendars/ac-2022summer.php). Students that miss the final exam will receive an F for the course regardless of previous performance in the class.

The College requires final exams to be taken at the time scheduled except when two or more exams are scheduled simultaneously, or legitimate and documentable extenuating circumstances prevent the student from completing the examination at the scheduled time (e.g., burial services for an immediate family member). According to the College of Charleston Academic Catalog, family vacations, family celebrations, job interviews, and problems with travel plans are not considered legitimate extenuating circumstances.

**Assignment Submission**

Some assignments will be handed in during class, some assignments will be through Connect, and some assignments will have to be uploaded to OAKS. If an assignment is to be uploaded to OAKS, it must be in .pdf or .jpg/.jpeg format. Submissions in .HEIC format will automatically receive a zero.

**Academic Integrity**

Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct (see Student Handbook on these policies). This includes signing the roll for other students. 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.

Incidents where the instructor determines the student's actions are related more to a misunderstanding will 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 an 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 student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

Students are encouraged to work together on homework, come to office hours, and use all available study resources. However, students should be aware that unauthorized collaboration—working together without permission on assignments submitted for a grade—is a form of cheating. Unless the instructor specifies that students can work together on an assignment to be submitted for a grade, a quiz, and/or an exam, no collaboration during the completion of the assignment is permitted. THIS INCLUDES ANY EXAMS. Other forms of cheating include providing false information regarding an absence, recording another student as present, possessing or using an unauthorized study aid (which could include accessing information via a cell phone or computer), copying from others’ exams, obtaining solutions for graded assignments from online “study aids” like Chegg, fabricating data, and giving or receiving any unauthorized assistance, during the completion of an exam or any other assignment submitted for a grade.

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://deanofstudents.cofc.edu/honor-system/studenthandbook/.

This course covers the principles of the discipline of Accounting. It doesn’t matter if you are an Accounting major or not, you are studying Accounting in this class, and the hallmarks of the profession include Independence, Integrity and Objectivity. You can’t have Independence or Objectivity without Integrity. As a Certified Public Accountant in public practice, I take this very seriously. Accordingly, for things pertaining to this class, you will be expected to have the highest level of integrity and the penalties for noncompliance will be severe.

Attendance Policy
Attendance in this course is mandatory. This is a Summer class, so missing a day of this class is like missing a week during a regular semester. Examinations and assigned materials will require attendance of all classroom lectures. In this class especially, each lecture builds upon the one before it, so missing a lecture will likely result in your not understanding subsequent lectures.

Make-up examinations are not given. Late assignments are accepted at the discretion of the Instructor, and any late assignments are subject to a grade penalty of 5% of total possible points for the assignment per hour, or fraction thereof. If the student is to be absent, assignments must be submitted prior to the due date.

On days when a quiz is administered, it will be used to take roll for that day, so if you miss the quiz, you will be counted as absent. On days when a quiz is not administered, a roll attendance sheet will be passed around the class. Late arrivals who miss the attendance sheet will be counted as absent for that day. Any student with more than three undocumented absences may receive a failing grade for the course.

To document an absence, you will need provide me with documentation via e-mail from your CofC e-mail address. However, it must be included as an attachment, I will not accept images embedded into an e-mail. All attachments must be in either .pdf or .jpg/jpeg format. Attachments in .HEIC format will not be considered as proper documentation. For documentation to be considered, it must be submitted within one week of the absence.
Again, signing the attendance sheet for other students is considered an Honor Code violation. If you are caught signing the roll for another student, all students involved (including the student whose name is being signed in) will be reported to the Honor Board.

In extreme cases exceptions to the absence policy may be made on an individual (case-by-case) basis. These exceptions will only be considered with appropriate documentation submitted.

Exams will be given throughout the semester, the dates of which are to be determined. I will not give a make-up exam under any circumstance. An undocumented absence on an exam day will result in a zero for the exam. If a student misses an exam with documentation that is deemed extreme (serious illness, death, hospitalization, etc.) then the grade of the lowest test score for the semester will be substituted for the missed exam. This exception will only be made in extreme circumstances with proper documentation as noted above and approval of the professor. This is why it is important that you maximize your performance on each exam.

**Policy on Electronic Devices**

The use of all electronic devices other than a basic four-function calculator is expressly forbidden in the classroom. This includes cell phones, computers, and yes, this includes the Apple watch. Seriously, while I’m flattered that you may want to Tweet about a hilarious comment I made, it can wait until after the lecture. The only exceptions to this policy are 1) if I instruct the class to bring a computer to the lecture or 2) if you have obtained the textbook via electronic format. If you use a computer or tablet to access the electronic textbook, I reserve the right to see what programs and apps you have running at any time. If you have another program or app up at any time, you will be considered in violation of this policy. You may not use an electronic device to take notes.

Please take special note that there is no exception to use the calculator on your phone in class. You may not use the calculator on your phone in class. This is why you are required to have a basic, four-function calculator. And if you forget your calculator, no, you may not use the calculator on your phone in class.

Texting, receiving or sending messages, cell phone use, computer or tablet use or unauthorized use of any other electronic devices will result in immediate dismissal from the lecture with an undocumented absence recorded. Use of any calculator other than a basic four function calculator in class will be considered a violation of this policy. (Leave your TI-84 or equivalent at home.) Also, for each violation of this policy, the penalty will be a reduction of the student’s final grade by one letter grade. (For example if you violate this policy, this means that if you have earned a B for the course, you will be assigned a C for the course. If you earn a C+ for the course, you will be assigned a D+ for the course, etc.) Furthermore, students who violate this policy will automatically lose the benefit of any curve given during the semester, they will receive no points for participation, and their grade will be reduced by one letter grade after the curve has been taken away. Students must keep these devices turned off and out of sight during class. It is a violation of this policy to keep such devices on your lap. On the first violation, the student may also have assigned seating for the rest of the semester. There is no reason why you should need to use any electronic device other than a basic four-function calculator in this class, other than for the exceptions noted earlier.

**IF I SEE YOUR PHONE OUT DURING CLASS, FOR ANY REASON, I WILL ASSUME YOU ARE TEXTING AND YOU WILL BE CONSIDERED IN VIOLATION OF THIS POLICY. IF I SEE YOU LOOKING DOWN AT YOUR LAP, I WILL ASSUME THAT YOU ARE LOOKING AT YOUR PHONE AND TEXTING AND YOU WILL BE CONSIDERED IN VIOLATION OF THIS POLICY.**

The instructor reserves the right to assess an alternative penalty in the case of a first offense of this policy during a lecture. This determination rests solely with the instructor on a case-by-case basis.

Please note that this policy also applies if your phone rings during class. Additionally, if your phone rings during an exam, you will immediately be dismissed from the exam and you will receive a zero for the exam. No credit will be given for anything which you have completed on the exam to that point.
**Disability Statement:**
The College will make reasonable accommodations for persons with documented disabilities. Students should apply through the Center for Disability Services / SNAP, located on the first floor of the Lightsey Center, Suite 104, and at [http://disabilityservices.cofc.edu](http://disabilityservices.cofc.edu). Students eligible for accommodations should present a copy of their PNL from the Center for Disability Services to the Instructor via e-mail by the drop/add date, or within one week of the grant of accommodations, whichever is later. Students approved for accommodations are responsible for notifying the Instructor no later than five business days before accommodation is needed.

**Finally, please be sure to take care of yourself:**
The College (and Professor Spade) takes every student’s mental and physical wellbeing seriously. If you find yourself experiencing physical illnesses, please reach out to student health services (843.953.5520). And if you find yourself experiencing any mental health challenges (for example, anxiety, depression, stressful life events, sleep deprivation, and/or loneliness/homesickness) please consider contacting either the Counseling Center (professional counselors at [http://counseling.cofc.edu](http://counseling.cofc.edu) or 843.953.5640 3rd Robert Scott Small Building) or the Students 4 Support (certified volunteers through texting "4support" to 839863, visit [https://counseling.cofc.edu/s4s/index.php](https://counseling.cofc.edu/s4s/index.php), or meet with them in person 3rd Floor RSS). These services are there for you to help you cope with difficulties you may be experiencing and to maintain optimal physical and mental health.

**A note about the layout of this course:**
We will be spending most of the first half of the semester working on learning the basics in Chapters 1-4. My goal is to give you a solid foundation in this material so you can understand everything else, so we’re going to move relatively slowly through the material for most of the first half of the semester. However, we will move quickly through the rest of the material in the second half of the semester. But be forewarned: the rest of the semester will move very quickly, and the cumulative projects will take you a long time. (For example, I’ve heard of them taking anywhere from 4 to 12 hours for the first project.) So don’t wait until the last minute to do any assignment (homework, projects, etc.), start early so you can ask questions about things you run into!

**With regard to homework**
Since this is a summer class, we will be working a lot of problems together in class, but there will be homework. I don’t plan to post the homework through Connect for this course, I expect you to write it out with paper and pencil. You will learn the material a lot better that way, and you’ll have an awesome study aid to go along with it. And I’ll be glad to answer questions about it either in class or during office hours.

- Use pencil for all assignments, and don’t complete assignments in ink. If you make a mistake and cross it out, your work will get messy, and you will get confused.
- Use a three-ring binder with notebook paper and not a spiral notebook, composition book, or otherwise bound notebook. There will be times that you will be working problems that require multiple sheets of paper, and you’ll want to take them out and spread them out in front of you. If you have a spiral notebook, you’ll have to keep flipping back and forth between pages, and trust me, that will make your life very difficult. So get a three ring binder with loose leaf.
- When you do the homework, use your basic four function calculator. Granted, you may be more familiar and more comfortable with your TI-Eighty Whatever, but remember, those aren’t allowed in the classroom. You’ll have to get familiar with using it, and doing the homework is a great time to get used to using it.
Other Policies:

1. Anything regarding Tax presented in this course is for illustrative purposes only. Internal Revenue Service Regulation generally provide that, for the purpose of avoiding tax penalties, a taxpayer may rely only on formal written advice meeting specific requirements. Any tax advice in this class, or in any materials in this class, does not meet those requirements. In accordance with IRS Circular 230, I inform you that any such tax advice is not intended or written to be used, and it cannot be used, for the purpose of avoiding federal tax penalties that may be imposed on you or others, or for the purpose of promoting, marketing or recommending to another party any tax-related matters.

2. When e-mailing me, always send your message from your CofC e-mail address. I won’t respond to e-mails from outside of your g.cofc.edu e-mail. If you’re sending an attachment, always send it as an attachment, never an embedded image. And please don’t send .HEIC files (Apple image files) as I can’t open them.

3. You will need to know how to work some basic functions in OAKS. You may not have used OAKS very much in the past, however, you will in this course. You can find a very handy Quick Reference Guide for Students at https://cepe.cofc.edu/documents/OAKS%20Student%20Quickguide.pdf

4. You must complete the syllabus acknowledgement. Failure to submit the syllabus acknowledgement may result in you being dropped from the course at any time.

5. All recording media are forbidden in the classroom. Under no circumstance is it permissible to record lectures, in accordance with policies of the Department of Accounting and Business Law. If, however, we have to move online, class sessions will be recorded via both voice and video recording. By attending and remaining in this class, the student consents to being recorded. Recorded class sessions are for instructional use only and may not be shared with anyone who is not enrolled in the class.

6. In the event classes are moved online, you will be marked absent if your camera is turned off or positioned in a way that you are not visibly present (this includes pointed at the ceiling), unless arrangements are made before class with the Instructor.

7. Students are never to walk in late for class or leave early unless prior arrangements have been made with the Instructor. Tardy students may not be permitted to take examinations. If you arrive late or leave early without explicit permission, you will be counted as absent for the day.

8. Any student who is considered by the Instructor to pose a disruption of instruction will be administratively withdrawn, dismissed from the class and/or receive a failing grade for the course. This determination shall rest absolutely with the Instructor.

9. Students must complete all assigned material before coming to class. The Instructor reserves the right to not address questions or comments by those not doing the assigned work prior to class. This is consistent with the College of Charleston Classroom Code of Conduct.

10. Accounting is really not that boring and naptime is not built into the curriculum. Therefore, if you fall asleep in class, you’ll be dismissed from the lecture with an absence recorded.

11. It should go without saying, but bring your textbook and your basic four-function calculator to every class! Also, please bring all handouts with you throughout the semester.
12. For examinations and in-class exercises, you are required to have a pencil and a basic four-function calculator. You may not use any other calculator, including, but not limited to, scientific, financial, or those integrated with other electronic devices. If you don’t have a basic four function calculator for the exam, you will be provided with paper for your calculations, but you will have to turn these in with the exam. The instructor might have extra calculators, however, there may not be enough to go around, and they sell for around $5 at the bookstore. (I don’t recommend the cheap calculators from CVS. I have seen them break in the middle of exams.)

13. There will be one lecture that will involve baked goods. If you have food allergies, please notify the instructor at the beginning of the semester.

14. Absences due to athletic travel will only be excused if the instructor receives notification directly from the Director of Student-Athlete Academic Services. However, I do expect Student-Athletes to notify me beforehand of any expected absences and provide the letter from your coach on the first day of class.

15. This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Instructor as needed or deemed appropriate by the instructor.

A few final thoughts:

1. This course is very different from most courses you have taken so far in your college career. You cannot be successful by memorizing and regurgitating information. This course requires you to develop an understanding of the material so that you can apply it.

2. Do not try to study by making flash cards. Study by getting practice with the material. The way that you do that is by doing the homework.

3. The homework will take hours of your time in some cases. Don’t think you can get it all done an hour before class. Give yourself time to do the homework.

4. When you do the homework, think of the story which underlies each transaction, and ask yourself how it affects the financial statements. In other words, how will this particular transaction affect the story the numbers are trying to tell?

5. If you don’t attempt the homework, you will not pass this course. Trust me on this.

6. When in doubt, ask questions during the lecture. Unlike most classes you’ve taken, I expect participation. This is one class where questions are not only welcome, they are expected. If you all are silent, then I will assume that you understand the material.

7. Just because many in the Accounting profession lack people skills, and the ability to speak up, doesn’t mean you have to act like that. I want to hear from each of you, often, throughout the semester!

8. Another way to help you learn the material is by coming to class. That’s why I have my draconian attendance policy. If you don’t come to class, you will not pass, it’s that simple.

9. Try to apply what you learn to the real world. I will try to help by providing examples throughout the semester.
10. If I’m writing something on the board and I’m not writing big enough for you to see, or if you can’t see the color I’m using, stop me and let me know. I will be glad to change colors or write bigger.

11. **If you don’t understand a concept, stop me and let me know.** Don’t ever be afraid to stop me. I remember what it was like learning this stuff for the first time, and I’ve been an accountant since probably before you were born. In other words, I know this, and my job is to help you learn it.

12. Come to office hours if you have questions. That’s why I have office hours. I’m more than happy to help anyone who wants to understand this material.

13. If you’re on Instagram, be sure to follow @professorspadecofc because I’ll be posting pictures of everything I write on the whiteboards, so you can go back and see something in case you missed it in your notes.

12. Accounting is not the dull, boring subject you may expect. If you come to class, do the homework, participate in class, and come to office hours if you’re struggling, you are going to enjoy this course more than you can possibly imagine, and you’re going to master the basics of a very valuable skill which you can use regardless of your major.
ACCT 203- Financial Accounting
Schedule of Assignments to Achieve Learning Goals
Department of Accounting and Business Law
Maymester 2022

The First Exam
Chapter 1 - Business Decisions and Financial Accounting
Questions: All
Exercises: E1-1 through E1-10
(Include a Statement of Retained Earnings with E1-9 as illustrated on page 15)

Chapter 2 - The Balance Sheet
Questions: All
Exercises: E2-1 through E2-10, E2-12
Problems PA 2-2 and 2-3

Chapter 3 - The Income Statement
Questions: All
Exercises: E3-1 through E3-20

Chapter 4 - Adjustments, Financial Statements and Financial Results
Questions: All
Exercises: E4-1 through E4-13; E4-16 through E4-18
Comprehensive Problem C4-3 (page 198)

The Second Exam
Chapter 9 - Long-Lived Tangible and Intangible Assets
Questions: 1 through 9 and 14
Exercises: E9-2 through E9-9

Chapter 6 - Merchandise Operations and the Multistep Income Statement
Questions: All
Exercises: E6-3 to E6-15
Problem PA 6-3

Chapter 7 - Inventories and Cost of Goods Sold
Questions 3-7 and 9
Exercises E7-1 to 7-10, 7-13
Problem PA 7-3

The Third Exam
Appendix C - Present and Future Value Concepts
Questions: All
Exercises: EC-1 through EC-7

Chapter 10 - Liabilities
Questions 1 through 14
Exercises E10-2 through E10-10
Problems PA 10-3 and 10-4

Chapter 8 - Receivables, Bad Debt Expense, and Interest Revenue
Questions: 1, 3, 4, 5, 7-9 and 11
Exercises: E8-1, 2, 4, 7, 10 and 11
Problem PA 8-4

The Final Exam – Cumulative, including the following
Chapter 11 - Stockholders’ Equity
Questions: All
Exercises: E11-1 through E11-12
The Final Exam – Cumulative, including the following (Continued)

Chapter 12- *Statement of Cash Flows*
  Questions 1 through 14
  Exercises E12-2 through E12-7
  Problems PA 12-3 and 12-4

Chapter 5- *Fraud, Internal Control, and Cash*
  Questions: 1 through 24
  Exercises: E5-2 through 5-6 and 5-9
  Problem PA 5-2 and 5-3
  Spade will provide more about Bank Reconciliations
Acknowledgment of Syllabus and Classroom Conduct Policies

Name: ____________________________________________
(Please Print)

Academic Major: _________________________________

What year were you born? ________________________

Where do you consider home? _____________________

Why are you taking this course?
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Have you taken this course previously? ________________________________

I understand that my final exam is on __________________________ at _______________________.

I have received a copy of the Maymester 2022 syllabus for ACCT 203 (Section 01) and have read and understand his policies. In particular, I understand the attendance policy, the prohibition of any calculator other than a basic, four function calculator, and harsh penalty for the unauthorized use of electronic devices including computers, cell phones, and other such devices. I understand that my grade will be severely affected by violation of these and all classroom policies and agree that I will abide by the College of Charleston Student Code of Conduct at all times while enrolled in this course.

Also, I understand that I am required to do the assigned readings, questions and problems before class. Further, I understand that not doing the assigned work prior to class is a violation of the College of Charleston’s Classroom Code of Conduct and will result in my inability to ask questions or participate.

Signed ________________________________________________

Date: ________________________________