BUS 205 FINANCIAL ACCOUNTING CYCLES

Monday, Tuesday, Wednesday & Thursday
Section 101
12:40 - 1:40 PM
January 30 – March 16, Spring Semester 2012

COURSE TITLE  BUS 205  Financial Accounting Cycles
ROOM  Sage Hall 3224
INSTRUCTOR  Lisa Spanbauer
OFFICE  Sage Hall 1455
PHONE  424-2091
E-MAIL  Spanbaul@uwosh.edu
OFFICE HOURS  Monday, Tuesday, Wednesday, Thursday 1:40 – 2:40
Additional office hours by appointment (Please e-mail me to set up an appointment)

Irwin, 2011

Perry Edwards and Keith Weidkamp,  Gold Run Snowmobile, Inc. On-Line
Business Simulation (Registration codes available through University Book &
More or through on-line purchase)

COURSE DESCRIPTION  This course deals with the use of microcomputers and accounting software in
the context of learning more about financial accounting. The impact that
computers are having in the business world requires that students have more
knowledge and skills in dealing with computerized accounting systems and
accounting software.  Prerequisite: Business 204 or 206 or concurrent
enrollment.

COURSE OBJECTIVES  To provide students with a knowledge of: how computerized accounting
systems function; accounting software dealing with financial accounting
functions such as receivables, payables, inventories; and the foundation for
exploring, using, and designing computerized accounting systems. Also to
provide students with a solid foundation for achieving success in Business 301,
Business 303, and finance-related courses.

DROP DATE  Last day to drop without late drop request form February 14, 2012.

WEBSITE  All course related information including grade updates will be posted regularly on
the Desire2Learn website set up for this course. It is extremely important that
you become familiar with the use of this website and visit it on a regular basis.
https://uwosh.courses.wisconsin.edu/
**Grading Criteria**

**Evaluation:**
- Homework Assignments 10%
- Internal Control Memo 10%
- 4 Computer Simulation Projects 15%
- 2 Computer Simulation Exams 10%
- End of Chapter Quizzes 15%
- Midterm Exam 15%
- Final Exam (cumulative) 20%

**Total** 100%

**Scale**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage of Points</th>
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<tbody>
<tr>
<td>A</td>
<td>93 - 100</td>
</tr>
<tr>
<td>A-</td>
<td>90 - &lt;93</td>
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<tr>
<td>B+</td>
<td>87 - &lt;90</td>
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<tr>
<td>B</td>
<td>83 - &lt;87</td>
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<tr>
<td>B-</td>
<td>80 - &lt;83</td>
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<tr>
<td>C+</td>
<td>77 - &lt;80</td>
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<td>C</td>
<td>72 - &lt;77</td>
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<td>C-</td>
<td>70 - &lt;72</td>
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<tr>
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<td>D</td>
<td>63 - &lt;65</td>
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<tr>
<td>D-</td>
<td>60 - &lt;63</td>
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<tr>
<td>F</td>
<td>Below 60</td>
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**Homework**

You are responsible for preparing answers to the assigned questions, exercises, and problems for each class meeting. **To understand accounting and to do well on the exams, it is critical that you prepare answers to the assigned homework -- by the day it is due.**

Most homework will be completed using the McGraw Hill Connect homework manager. Assignments will be posted with their associated due date. You will have one chance to complete the homework and submit it to me by the due date. The system will automatically submit your assignment at the point you are at on the due date. Practice problems that relate to the homework are provided and are available at any time and for you to complete as often as you like. To obtain a more favorable homework grade, these practice problems should be utilized first, then complete the homework assignment for grading. The two lowest homework grades will be dropped in the final grading process; therefore no points will be given for late assignments, even if accompanied by an excused absence. Homework assigned using “paper and pencil”, will be “checked” in on a daily basis by the instructor.
**Quizzes**

Quizzes totaling 15% of the course grade will be given intermittently throughout the course. Each quiz will be announced in the class prior to its delivery. All quizzes are “closed book” and will consist of multiple choice and short calculation questions. Quizzes must be taken on the day and time scheduled. The lowest quiz score will be dropped in the final grade calculation; therefore, no make-up quizzes will be granted even in the event of an excused absence.

**Computer Simulation Projects**

Based on the schedule in the syllabus, the students will complete assignments utilizing a computer-base simulation package. Resulting Trial Balances will be collected and graded for correctness at the beginning of class on the due dates listed on the syllabus. *No late work will be accepted!*

**Computer Simulation Exams**

Twice during the course the students will complete evaluations based on the results of their individual computer simulation results. The exam policies stated in the section below for Theory & Application Exams, also hold for the Computer Simulation Exams.

Exams will consist of multiple choice, problems and possibly short answer to be completed during the allotted class time. **If for any reason you must miss a class on which one of the class exams is scheduled, arrangement to make up the exams must be made in advance.** If arrangements are not made in advance, a grade of “F” will be granted for that exam. Students may contact the instructor through the central switchboard, the instructor’s office phone or via email. The instructor retains the right to lower the ultimate exam grade by a reasonable number of points depending on the excuse given for missing the exam.

**Theory & Application Exams**

**Internal Control Memo**

Details of this project, including the due date will be given at a later date.

**Miscellaneous**

**Cheating** - Any student involved in a cheating incident during an in-class exercise will fail the class and have disciplinary charges filed against them. Assignments must be your own independent, original work. If you want full credit for your assignment, do not use work from another course, another’s work and do not share your own. If you have questions about acceptable levels of cooperation or have problems understanding the assignments, please see me.

If you are not sure something you are doing is acceptable, it is your responsibility to seek permission before doing it. Lack of understanding is not an excuse with regard to cheating or plagiarism. Students are encouraged to review the procedures related to violations of academic integrity as explained in the current edition of the University of Wisconsin Oshkosh Student Discipline Code. This document can be found on the Dean of Students website at [www.uwosh.edu/dean/conduct.htm](http://www.uwosh.edu/dean/conduct.htm).
Special arrangements - If you have a need for test-taking or note-taking accommodations, please see me. If you need to make arrangements due to a religious holiday, discuss it with me in advance.

Cell phones — The use of a cell phone in any manner (i.e. talking, texting, playing games, etc.) will result in an automatic deduction of 5 percentage points off of your exam grade.

**Modifications to the Syllabus:**

The instructor and the College reserve the right to modify, amend, or change the syllabus (schedule, requirements, grading policy, etc.) as the curriculum and/or program require(s).