
Syllabus
Instructor: Darla Kay Karnes

Contact information for this course (emails should be directed to the following addresses):
Program Manager (Ann Pearson): oprogmgr@business.siu.edu  Phone: 618.453.7901
Course e-mail: oacct220@business.siu.edu
TA Office Hours: See course homepage

See the “My Home” page on the program site for various resource links (FAQ, Textbook information, Orientation videos, remote exam information, on-campus exam registration, etc.).

Required Text
Title: Fundamentals of Financial Accounting
Author: Libby, Libby Phillips
Publisher: McGraw-Hill
Edition/Year: 4th Edition

Other materials
- External USB webcam for oACCT, BNAD, and off-campus students
- On-campus students will register for on-campus exams
- Refer to the orientation videos if you have questions about viewing the online lectures.
- Refer to the Student Program Agreement as needed
<table>
<thead>
<tr>
<th>Module</th>
<th>Dates</th>
<th>Lecture</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tuesday, Jan 19 to Sunday, Jan 24</td>
<td>Business Decisions &amp; Financial Accounting&lt;br&gt;The Balance Sheet</td>
<td>Ch. 1 HW Quiz and Ch. 1 Quiz&lt;br&gt;Ch. 2 HW Quiz and Ch. 2 Quiz&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm</td>
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<tr>
<td>2</td>
<td>Monday, Jan 25 to Sunday, Jan 31</td>
<td>The Income Statement&lt;br&gt;Adjustments &amp; Financial Statements</td>
<td>Ch. 3 HW Quiz and Ch. 3 Quiz&lt;br&gt;Ch. 4 HW Quiz and Ch. 4 Quiz&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm</td>
</tr>
<tr>
<td>3</td>
<td>Monday, Feb 1 to Sunday, Feb 7</td>
<td>Exam 1 - Chapters 1, 2, 3 &amp; 4</td>
<td>Review Quiz for Exam 1&lt;br&gt;Quiz Due Sunday @ 11:59 pm&lt;br&gt;Exam 1 Due Sunday @ 11:59 pm</td>
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<tr>
<td>4</td>
<td>Monday, Feb 8 to Sunday, Feb 14</td>
<td>Merchandise Sales&lt;br&gt;Inventories</td>
<td>Ch. 6 HW Quiz and Ch. 6 Quiz&lt;br&gt;Ch. 7 HW Quiz and Ch. 7 Quiz&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm</td>
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<tr>
<td>5</td>
<td>Monday, Feb 15 to Sunday, Feb 21</td>
<td>Receivables&lt;br&gt;Long Term Assets</td>
<td>Ch. 8 HW Quiz and Ch. 8 Quiz&lt;br&gt;Ch. 9 HW Quiz and Ch. 9 Quiz&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm</td>
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<tr>
<td>6</td>
<td>Monday, Feb 22 to Sunday, Feb 28</td>
<td>Liabilities&lt;br&gt;Exam 2 – Chapters 6, 7, 8 &amp; 9</td>
<td>Ch. 10 HW Quiz and Ch. 10 Quiz&lt;br&gt;Review Quiz for Exam 2&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm&lt;br&gt;Exam 2 Due Sunday @ 11:59 pm</td>
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<tr>
<td>7</td>
<td>Monday, Feb 29 to Sunday, Mar 6</td>
<td>Statement of Stockholders Equity&lt;br&gt;Statement of Cash Flows</td>
<td>Ch. 11 HW Quiz and Ch. 11 Quiz&lt;br&gt;Ch. 12 HW Quiz and Ch. 12 Quiz&lt;br&gt;Quizzes Due by Sunday @ 11:59 pm</td>
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<tr>
<td>8</td>
<td>Monday, Mar 7 to Friday, Mar 11</td>
<td>Financial Statement Analysis&lt;br&gt;Exam 3 – Chapters 10, 11, 12 &amp; 13</td>
<td>Ch. 13 HW Quiz and Ch. 13 Quiz&lt;br&gt;Review Quiz for Exam 3&lt;br&gt;Quizzes Due by Wednesday @ 11:59 pm&lt;br&gt;Exam 3 Due Friday @ 11:59 pm</td>
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## Grading

<table>
<thead>
<tr>
<th>Activity</th>
<th>Total Points</th>
<th>Day Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction of yourself optional</td>
<td>5 Bonus</td>
<td>By Sunday of Module 1</td>
</tr>
<tr>
<td>Homework Quizzes – 20 Points Each</td>
<td>200</td>
<td>By Sunday of Modules 1 – 7</td>
</tr>
<tr>
<td>Chapter and Exam Review Quizzes – 20 Points Each</td>
<td>200</td>
<td>By Sunday of Modules 1 – 7</td>
</tr>
<tr>
<td>Exam 1 – Chapters 1, 2, 3 &amp; 4</td>
<td>200</td>
<td>Available Thursday to Sunday of Module 3 – 90 minutes</td>
</tr>
<tr>
<td>Exam 2 – Chapters 6, 7, 8 &amp; 9</td>
<td>200</td>
<td>Available Thursday to Sunday of Module 6 – 90 minutes</td>
</tr>
<tr>
<td>Exam 3 – Chapters 10, 11, 12 &amp; 13</td>
<td>200</td>
<td>Available Thursday and Friday of Module 8 – 90 minutes</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>1,000 Points</strong></td>
<td></td>
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*Assignments can be submitted before the due date and are due at 11:59 pm.  
** Exams are proctored and due by 11:59 pm.

## Grade/Points

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>%</th>
<th>Point Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90% - 100%</td>
<td>895 points – 1,000 points</td>
</tr>
<tr>
<td>B</td>
<td>80% - 89%</td>
<td>795 points – 894 points</td>
</tr>
<tr>
<td>C</td>
<td>70% - 79%</td>
<td>695 points – 794 points</td>
</tr>
<tr>
<td>D</td>
<td>60% - 69%</td>
<td>595 points – 694 points</td>
</tr>
<tr>
<td>F</td>
<td>59% or below</td>
<td>594 points and below</td>
</tr>
</tbody>
</table>

## Course Activities

In addition to materials available through the publisher of the textbook, I have provided chapter lecture slides, recorded lectures over each chapter, recorded lectures over homework assignments, recorded lectures to review for the exams, homework templates, homework solutions and exam review slides which are available on the course website within each Module content page.

Following each Module you are required to complete chapter quizzes and homework quizzes. All chapter quizzes and homework quizzes are due by Sunday at 11:59 pm except for Module 8 due by Wednesday at 11:59 pm. There are 3 exams each covering 4 chapters. Exam 1 and Exam 2 open Thursday at 12:01 am and close Sunday at 11:59 pm. Exam 3 opens Thursday at 12:01 am and closes Friday at 11:59 pm. All
exams are proctored, closed book and closed notes. All chapter quizzes and homework quizzes are not proctored so notes and the textbook are allowed.

### Ask/Answer

The Ask/Answer discussion board is available for you to ask questions of the TA or other students. It is recommended, but not required. Postings are monitored but not graded.

### Lectures

Lecture slides, for each chapter, are posted on the course website within each Module content page and have been designed to provide an interactive experience similar to the classroom. I have designed the slides to both summarize each chapter and to provide additional examples to assist you in completing homework. Before viewing a lecture, you need to print the slides and have them available during the time you view each lecture so you can take notes. Also, make sure to have a calculator on hand to work out problems during the lecture presentation.

### Chapter Quizzes and Exam Review Quizzes

Each quiz is worth 20 points. There will be a 12 chapter quizzes and 3 exam review quizzes for a total of 15 quizzes to earn a maximum of 200 points.

Each quiz will contain approximately 10 questions in both true/false and multiple-choice format. You will have one attempt and 30 minutes to complete each quiz. Quizzes are not proctored so you may use your textbook, notes or other materials. Examples of quiz questions can be found in the lectures. All quizzes for Modules 1 – 7 are due by Sunday at 11:59 pm. The quizzes for Module 8 are due by Wednesday at 11:59 pm.

### Homework Quizzes

Before completing each homework quiz you need to complete the homework assigned for that specific chapter which is noted within each Module content page. The information/questions for each homework assignment are located in your textbook at the end of each chapter. You will use the information provided in the textbook to then enter your answers on the homework templates available in each Module content page. I’ve designed homework templates, for each chapter, to assist with your homework. The majority of templates will provide an example or check figure that serve to guide you in organizing and successfully completing your homework. You will complete only the assignments noted on the course website and also noted below. Once you have completed the homework you will then use your answers to complete each chapter homework quiz.

There will be a total of 12 homework quizzes to earn a maximum of 200 points. Each homework quiz will contain approximately 10 questions in both true/false and multiple-choice format. You will have one attempt and 30 minutes to complete each quiz. Homework quizzes are not proctored so you may use your textbook, notes or other materials. Homework quizzes for Modules 1 – 7 are due by Sunday at 11:59 pm. The homework quiz for Module 8 is due by Wednesday at 11:59 pm.

The homework solutions, for each chapter, will be posted on the course website on the Monday following the Sunday submission deadline. It is up to you to compare the homework solutions you have completed
to the solutions posted on the course website. I have also prepared review lectures to go over homework assignments. Those are also available on the Monday following the Sunday submission deadline.

**MAKE NOTE:** You **DO NOT** submit your completed homework. **Homework points are earned by successfully answering questions contained in each homework quiz.**

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### Exams

There will be 3 exams each worth 200 points. Each exam will cover four (4) chapters and you will have one (1) attempt and 90 minutes to complete each exam. The exams are closed-notes, closed-book and the exams are proctored. Each exam will include a combination of 50 multiple choice and true/false questions. You may use a calculator and begin each exam with one (1) sheet of blank paper to assist you with computations.

Exam review questions and exam review lecture videos will be available on the course website to assist you in preparing for each exam.

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### Feedback

You can expect feedback on your course activities within 48 hours. Grades will be posted to the grade book (Grades menu item). Each Sunday evening, you will receive an email from your TA. Please read these and all emails from your TA or program manager.
Policy Statement
Spring 2016

IMPORTANT DATES for the online undergraduate programs offered in the College of Business

First 8 week courses:
Course begins: Monday, 1/19/2016
Last day to add class (without instructor permission): Sunday, 1/24/2016
Last Day to withdraw completely and be eligible to receive refund: Sunday, 1/31/2016
Last day to drop a course using SalukiNet (no refund; results in W grade): Sunday, 2/21/2016
Regular deadline to file diploma application ($50 fee): Friday, 2/12/2016
Last diploma application deadline ($75 fee): Friday, 3/11/2016
Final exams: 3/10-3/11/2016

Second 8 week courses:
Course begins: Monday, 3/21/2016
Last day to add class (without instructor permission): Monday, 3/21/2016
Last Day to withdraw completely and be eligible to receive refund: Sunday, 4/3/2016
Last day to drop a course using SalukiNet (no refund; results in W grade): Sunday, 4/24/2016
Regular deadline to file diploma application ($50 fee): Friday, 2/12/2016
Last diploma application deadline ($75 fee): Friday, 3/11/2016
Final exams: 5/12-5/13/2016

COMMENCEMENT: Saturday, 5/14/2016

SPRING SEMESTER HOLIDAYS
Martin Luther King, Jr.'s Birthday Holiday 01/18/2016
Spring Break 03/12-03/20/2016

WITHDRAWAL POLICY ~ Undergraduate only
Students who officially register for a session may not withdraw merely by the stopping of attendance. An official withdrawal form needs to be initiated by the student and processed by the University. For the proper procedures to follow when dropping courses and when withdrawing from the University, please visit http://registrar.siu.edu/pdf/ugradcatalog1314.pdf

INCOMPLETE POLICY ~ Undergraduate only
An INC is assigned when, for reasons beyond their control, students engaged in passing work are unable to complete all class assignments. An INC must be changed to a completed grade within one semester following the term in which the course was taken, or graduation, whichever occurs first. Should the student fail to complete the course within the time period designated, that is, by no later than the end of the semester following the term in which the course was taken, or graduation, whichever occurs first, the incomplete will be converted to a grade of F and the grade will be computed in the student's grade point average. For more information please visit: http://registrar.siu.edu/grades/incomplete.html

REPEAT POLICY
An undergraduate student may, for the purpose of raising a grade, enroll in a course for credit no more than two times (two total enrollments) unless otherwise noted in the course description. For students receiving a letter grade of A, B, C, D, or F, the course repetition must occur at Southern Illinois University Carbondale. Only the most recent (last) grade will be calculated in the overall GPA and count toward hours earned. See full policy at http://registrar.siu.edu/pdf/ugradcatalog1314.pdf

DISABILITY POLICY
Disability Support Services provides the required academic and programmatic sup-port services to students with permanent and temporary disabilities. DSS provides centralized coordination and referral services. To utilize DSS services, students must come to the DSS to open cases. The process involves interviews, reviews of student-supplied documentation, and completion of Disability Accommodation Agreements. http://disabilityservices.siu.edu/

PLAGIARISM
Student Conduct Code http://srr.siu.edu/student_conduct_code/

MORRIS LIBRARY HOURS
http://www.lib.siu.edu/about
SAFETY AWARENESS FACTS AND EDUCATION
Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here: http://safe.siu.edu

SALUKI CARES
The purpose of Saluki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and their families that they are an important part of the community. For Information on Saluki Cares: (618) 453-5714, or siucares@siu.edu, http://salukicares.siu.edu/index.html

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well an essential preparation for any career. For more information please visit: http://www.inclusiveexcellence.siu.edu/

LEARNING AND SUPPORT SERVICES
Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:
Tutoring: http://tutoring.siu.edu/
Math Labs: http://tutoring.siu.edu/math_tutoring/index.html

WRITING CENTER
The Writing Center offers free tutoring services to all SIU students and faculty. To find a Center or Schedule an appointment please visit http://write.siu.edu/

AFFIRMATIVE ACTION & EQUAL OPPORTUNITY
Our office’s main focus is to ensure that the university complies with federal and state equity policies and handles reporting and investigating of discrimination cases. For more information visit: http://diversity.siu.edu/

Additional Resources Available:
SALUKINET: https://salukinet.siu.edu/cp/home/displaylogin
Program site: http://online.business.siu.edu