
Syllabus
Instructor: Dr. Marc Ortegren

Contact information for this course (emails should be directed to the following addresses):
Program Manager: Ann M. Pearson oprogmgr@business.siu.edu Phone: 618.453.7901
Course e-mail: oacct321@business.siu.edu
TA Office Hours: See course homepage
TA Phone Number: 618.453.7999
See the “My Home” page on the program site for various resource links (FAQ, Textbook information, Orientation videos, remote proctoring information, on-campus exam registration, etc.).

Required Text

Title: Intermediate Accounting
Author: Spiceland, Sepe, and Nelson
Publisher: McGraw-Hill
Edition/Year: 7th
ISBN: 9781259822841

ALEKS software – see pages 6-8 of this document
ISBN: 9781259233968

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>Environment &amp; Theoretical Structure</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Review of the Accounting Process</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Monday, Jan 25 to Sunday, Jan 31</td>
<td>Balance Sheet &amp; Disclosures</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>Monday, Feb 1 to Sunday, Feb 7</td>
<td>Income Statement, Comprehensive Income, and the Statement of Cash Flows</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Income Measurement &amp; Profitability Analysis</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>Monday, Feb 8 to Sunday, Feb 14</td>
<td>Time Value of Money</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>Monday, Feb 15 to Sunday, Feb 21</td>
<td>Cash and Receivables</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Inventories: Measurement</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>Monday, Feb 22 to Sunday, Feb 28</td>
<td>Inventories: Additional Issues</td>
<td>9</td>
</tr>
<tr>
<td>7</td>
<td>Monday, Feb 29 to Sunday, Mar 6</td>
<td>Property, Plant, &amp; Equipment and Intangible Assets: Acquisition and Disposition</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Property, Plant, &amp; Equipment and Intangible Assets: Utilization and Impairment</td>
<td>11</td>
</tr>
<tr>
<td>8</td>
<td>Monday, Mar 7 to Friday, Mar 11</td>
<td>Review for last exam</td>
<td></td>
</tr>
</tbody>
</table>
## Grading

<table>
<thead>
<tr>
<th>Activity</th>
<th>Total Points</th>
<th>Day Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALEKS – last page for more information (no partial credit for partial completion)</td>
<td>50</td>
<td>Sunday of Module 3 at 11:59 pm</td>
</tr>
<tr>
<td>Chapter Homework (Connect) (11 chances to earn 100 points)</td>
<td>100 max</td>
<td>By Sunday for Modules 1, 3, 5, &amp; 7* By Thursday for Modules 2, 4, &amp; 6*</td>
</tr>
<tr>
<td>Chapter Quizzes (11 chances to earn 100 points)</td>
<td>100 max</td>
<td>By Sunday for Modules 1, 3, 5, &amp; 7* By Thursday for Modules 2, 4, &amp; 6*</td>
</tr>
<tr>
<td>Exam 1 – Chapters 1, 2 &amp; 3</td>
<td>100</td>
<td>Available Friday 12:01am to Sunday 11:59pm of Module 2; 90 minutes</td>
</tr>
<tr>
<td>Exam 2 – Chapters 4, 5 &amp; 6</td>
<td>100</td>
<td>Available Friday 12:01am to Sunday 11:59pm of Module 4; 90 minutes</td>
</tr>
<tr>
<td>Exam 3 – Chapters 7, 8 &amp; 9</td>
<td>100</td>
<td>Available Friday 12:01am to Sunday 11:59pm of Module 6; 90 minutes</td>
</tr>
<tr>
<td>Exam 4 – Chapters 10 &amp; 11</td>
<td>100</td>
<td>Available Friday 12:01am to Friday 11:59pm of Module 8; 90 minutes</td>
</tr>
<tr>
<td>Total</td>
<td>650 Points</td>
<td></td>
</tr>
</tbody>
</table>

*Assignments can be submitted before the due date at 11:59 pm.

**Exams will be proctored

<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>585 points – 650 points</td>
</tr>
<tr>
<td>B</td>
<td>80% - 89%</td>
<td>520 points – 584 points</td>
</tr>
<tr>
<td>C</td>
<td>70% - 79%</td>
<td>455 points – 519 points</td>
</tr>
<tr>
<td>D</td>
<td>60% - 69%</td>
<td>390 points – 454 points</td>
</tr>
<tr>
<td>F</td>
<td>59% or below</td>
<td>389 points and below</td>
</tr>
</tbody>
</table>

The instructor may, at his discretion, adjust (curve) scores for individual assignments or exams as well as final grades as necessary for an equitable distribution of letter grades.
Course Activities

The course generally covers two chapters per Module or one chapter and one exam per Module. In addition to materials available through the publisher of the textbook, I have provided chapter lecture outlines, recorded lectures over each chapter, and exam review materials. You will complete chapter homework through McGraw-Hill Connect.

Ask/Answer

The Ask/Answer Discussion 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 outlines, for each chapter, are posted on the course website and have been designed to provide an interactive experience similar to the classroom. I have designed the outlines 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 outline and have it 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. Throughout each lecture I have included examples and calculations that will be similar to the ones you will see on the homework as well as the exams.

Submissions/Homework and Quizzes

If you already have a Connect account set up from a prior semester: To access Connect, direct your web browser to the section url (http://connect.mheducation.com/class/a-321-acct-321-940-spring-2016). On this page, you’ll see the details for your section (ACCT 321: Intermediate Accounting I Section 940 – Spring 2016), along with an image of your textbook. Below the textbook image, there will be a button that says “Register Now.” Click “Register Now”. On the next screen you’ll be asked to enter your email address. Connect should recognize your email address and direct you to the next screen, where you will enter the registration code that came with your textbook. Once you enter your registration code, you’ll be directed to the page for this course. All of your homework will be listed there, along with the due dates. You will have one chance to complete each chapter homework assignment. Once your assignment has been submitted, you will be provided with feedback, including the solutions to the questions. You may use your textbook, notes, or other materials as the homework are not proctored.

If you DO NOT already have a Connect account set up from a prior semester: To access Connect, direct your web browser to the section url (http://connect.mheducation.com/class/a-321-acct-321-940-spring-2016). On this page, you’ll see the details for your section (ACCT 321: Intermediate Accounting I Section 940 – Spring 2016), along with an image of your textbook. Below the textbook image, there will be a button that says “Register Now.” Click “Register Now”. On the next screen you’ll be asked to enter your email address. Connect will not recognize your email address and you will be asked to register for the site. Once you are registered, you will be directed to a screen where you will enter the registration code that came with your textbook. Once you enter your registration code, you’ll be directed to the page for this course. All of your homework will be listed there, along with the due dates. You will have one chance to complete each chapter homework assignment. Once your assignment has been submitted, you will be
provided with feedback, including the solutions to the questions. You may use your textbook, notes, or other materials as the homework are not proctored.

You will complete 11 chapter homework assignments, and you can earn a maximum of 100 homework points. In other words, you’ve got 11 chances to earn a total of 100 homework points. Additionally, if you earn a minimum of 8.5 out of 10 points on any homework assignment, you will receive the full credit of 10 points. The goal of the 100 point cap and the 8.5 point minimum allowance is to accommodate any technological issues you may encounter while completing an assignment.

You will complete 11 chapter quizzes. Each quiz is worth 10 points and the maximum you can earn for the quiz portion of your grade is 100 points. In other words, you’ve got 11 chances to earn a total of 100 quiz points. Each quiz will contain 5 - 10 questions; a combination of multiple choice and true/false. You will have one attempt and 30 minutes to complete each quiz and you may use your textbook, notes or other materials as the quizzes are not proctored.

Exams

There will be 4 exams; each worth 100 points. Exams 1, 2 and 3 will cover three (3) chapters or 2 modules each. Exam 4 will cover two (2) chapters. Each exam will contain a combination of multiple choice and true/false question as well as problems. You will have one attempt and 90 minutes to complete each exam. Present/Future value tables will be provided within the exam as needed.

The exams are closed-notes, closed-book. Exam review materials will be available on the course website to assist you in preparing for each exam. Viewing the exam review materials is not a requirement of the course; however, it is strongly encouraged.

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.
ALEKS

About ALEKS
ALEKS is a web-based, artificially intelligent assessment and learning system. ALEKS uses adaptive questioning to quickly and accurately determine exactly what you know and don’t know in particular Accounting subjects, and then provides instruction on the topics you are most ready to learn. Students who show a high level of mastery in ALEKS will possess the foundation to be successful in the overall course. Each of you will have a password-protected account in ALEKS. Since all records of your work are kept on the ALEKS servers, you can access your account from any computer connected to the Internet. In this course, you will be required to use ALEKS and it will constitute 50 points of your final grade in the course. You must complete ALEKS to earn the 50 points- no partial credit will be awarded for completing part of ALEKS.

Anyone completing less than 100% of ALEKS will receive zero points.

ALEKS is to be completed by Sunday midnight of Module 3.

Assessment in ALEKS
In ALEKS, you will be guided in your learning based on your knowledge. At any given time during your use of ALEKS, you will be able to access a certain limited set of topics, based on your readiness. As you progress, new topics will continually become available to you.

Do not use the "I don't know" button unless you really do not know the topic. Obviously, you should not get help of any kind on assessments; doing so may cause inaccurate results and make it harder for you to progress. Do not use any reference materials or aids other than those provided through ALEKS.

There is no partial credit on the initial course assessment. Take the time to be sure that you have entered your answer correctly. Enter only the final answer. Have a pencil and scratch paper ready to use.

Registration
1. Go to www.aleks.com
2. Click on the link marked “New User? Sign Up Now!” on left corner of the page.
3. Under “Using ALEKS with a Class,” enter the 10-character course code given by your Instructor into the boxes provided, and click “Continue.” Verify the course information and click on “Continue.” “Welcome to ALEKS” select option 1 or 2 “Have you used ALEKS before” and click “Continue”. THE 10-CHARACTER COURSE CODE FOR YOUR COURSE IS EUNKF-96CTE

4. Answer the questions on the “Personal Information” page to complete your registration.
5. During the registration process, you will be given a login name and password. You will have the opportunity to change your password if you wish. Write down your login name and password, and keep them in a safe place. You will need them to access your ALEKS account in the future.
6. If you do not have a current plug-in for ALEKS, one will be installed automatically at this time. The plug-in is a small software component needed by ALEKS and provided free of charge to all ALEKS users. Normally, installation is fully automatic and requires only a minute or so. If there is any difficulty with installation, please contact ALEKS Customer Support at http://support.aleks.com

When the installation is complete, please be sure to close all of your browser windows and then restart your browser.
7. Go to www.aleks.com and enter your ALEKS login name and password in the Registered Users area and click on “LOGIN.” You will now be in your ALEKS student account and will begin with the ALEKS Answer
Editor Tutorial. Next, you will take a course assessment, receive your ALEKS Pie Chart, and enter the ALEKS Learning Mode.

**ALEKS Tutorial**

After Registration you will take a brief "Tutorial," or introduction to the ALEKS interface. It shows you how to enter the various kinds of answers you may be called on to give in ALEKS. Please note that you can always return to particular parts of the Tutorial by using the “Help” button in ALEKS (see below).

**ALEKS Assessment**

Following the Tutorial, you will be assessed to determine the correct starting point for your work in the course content. As you make progress, your ALEKS Pie will begin to fill out.

**ALEKS Pie Chart**

The results of your assessment are shown in a color-keyed pie chart. The pie chart itself represents the course curriculum and its various parts; each slice of the pie chart represents a part of the curriculum, and is filled in with solid color (from the center outward) to show the extent of your current mastery in that part of the curriculum. If you move your mouse pointer around the slices, they will pop out and display lists of items that you are currently ready to work on. Click on any one of these items to begin working in the Learning Mode.

Your goal is to fill in the slices of the pie chart, demonstrating your mastery of the course curriculum.

**ALEKS Learning Mode**

Most of your time in ALEKS will be spent in Learning Mode, working practice problems. ALEKS can provide a nearly unlimited variety of practice problems, but in most cases you will do only a few problems per topic in order to establish your grasp of the concept. Every time you do a problem, ALEKS will give you immediate feedback on your answer and tell you how many more problems you need to do for that topic. Note that if you make mistakes, ALEKS requires a little extra practice, but it doesn’t start you over; you always get credit for the problems that you have answered correctly.

**Timing Out**

ALEKS will automatically terminate your session after 10 minutes if there has been no activity in your account. There is no warning message before the session is terminated. If this occurs, simply log back on. ALEKS will bring you back exactly to where you left off.

**ALEKS Buttons**

The following is a brief summary of the main buttons you will need in ALEKS, and what they do.

- **Explain.** This button leads to an explanation and solution of the given practice problem. If you choose to view the solution, you will not get the same problem back again for practice, but rather a different problem of the same type.
- **Dictionary.** This button leads to an online dictionary of terms. Terms appearing in the Learning Mode are also hyperlinked to corresponding entries in the Dictionary.
- **Help.** This button leads to a selection of Tutorial pages that you can access if you don’t know how to enter your answer.
- **Next.** This button submits your answer to the problem.

**Browser Buttons**

Please do not use the “Back” and “Forward” buttons on your browser while logged on to ALEKS. They may produce undesired results, and all necessary navigation features are built into ALEKS itself.

**Support**

If you have questions or registration/system issues with ALEKS at any point during the term, please contact ALEKS customer support at [http://support.aleks.com](http://support.aleks.com).
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

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: 5/12/2016-5/13/2016

COMMENCEMENT: Saturday 5/14/2016

SPRING SEMESTER HOLIDAYS
Martin Luther King, Jr.’s Birthday Holiday 01/18/2016
Spring Break 03/12/2016 - 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](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](http://salukicares.siu.edu/index.html)

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and subcultures, 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/](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/](http://tutoring.siu.edu/)
- **Math Labs**: [http://tutoring.siu.edu/math_tutoring/index.html](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/](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/#](http://diversity.siu.edu/#)

Additional Resources Available:
- **SALUKINET**: [https://salukinet.siu.edu/cp/home/displaylogin](https://salukinet.siu.edu/cp/home/displaylogin)
- **Program site**: [http://online.business.siu.edu](http://online.business.siu.edu)