

A QUICK SUMMARY OF IMPORTANT THINGS FOR ACC 2301 ONLINE!
DR. TAYLOR KLETT
(THE OFFICIAL SYLLABUS BEGINS ON PAGE 4)

1. **YOU MUST READ THE SYLLABUS**- it *may* be partially tested on quiz one. This summary does NOT replace the syllabus; rather, this summary is meant to be just that- a quick summary/overview. A FAQ if you will.
2. You **MUST** watch my chapter lecture videos in Blackboard for each chapter or I assure you, you will get lost. **BIG SECRET**: Chapter 2 lectures and my materials for it are by far the most important in the entire course. It is LONG. But, spend the time on it (and the first 4 chapters) and you will probably do quite well in the course.
3. You **must** have a high speed and **reliable** internet connection. FYI, certain cell providers drop out constantly. Just sayin...
4. You **MUST** use MyAccountingLab (Pearson) online for homework and exams,. **THE GOOD NEWS IS IT FREE** (*unless* you also want to obtain a loose-leaf version of the book- which is your choice, and is NOT mandatory). But, **YOU MUST GET IT ASAP**, you CANNOT wait weeks. If you don't get it quickly, drop the course now. **There is NO excuse to not get it and start NOW since it is free. All of this is in the syllabus later.**
5. The only easy way to set up MyAccountingLab is detailed (and its extremely easy) in the syllabus on page 9. Follow the instructions and you will be fine, don't try to *not* follow instructions. Sometimes being too original results in problems. Do what I show you on page 9 and you will sign up easily.
6. Please note: MyAccountingLab is **NOT** where the *required* class **videos** and materials are, the **required videos** are **within shsu.blackboard.com**. Grades and such will be **only** on MyAccountingLab. *In summary*, the etext/ebook, homework/quizzes/exams are on MyAccountingLab, while all my required course videos and related class materials (templates and explanations) are on blackboard. It is true MyAccountingLab has some videos, but they are NOT my class videos from which you will be tested, those MyAccountingLab videos are only for extra help.
7. So, inquiring minds of my students want to know: *Why are you making us use two different services (Blackboard and MyAccountingLab) instead of merging them into Blackboard? Answer: In case one service goes down, you can still use the other service! Sometimes simpler technology is better. This crazy method has worked extremely well for 7 years, once you get used to it. And yes, I know other profs do the "merged" thing, but there are certain problems with that approach.*
8. I have set up suggested timelines for you to do things in the syllabus and these times are also noted (and controlled) in MyAccountingLab, which **include** the weekends. You are on your own as to when you do the work. However, the homework, quizzes and exam dates **MUST** be done by the due date shown on the syllabus and/or on MyAccountingLab and/or notification via my emails. MyAccountingLab will always say when things are due.
9. While the videos can be streamed if you so desire, these videos are designed to be **downloads** to allow for better detail in watching. It may take a few minutes to download if you choose to not allow it to begin playing immediately. These are .mp4 videos, which will run on only the latest video players (see next item).
10. Use the FREE and LATEST versions of either RealPlayer, QuickTime, or Microsoft Windows Media Player or whatever it is now called in Windows 10 for viewing my videos in Blackboard. In all likelihood, they will open immediately anyway. URL's are in the syllabus. Please do **NOT** use Google's Chrome

browser **or** Chromebook. There is a bug in their player, and it usually stops after about 5 minutes into the videos. Maybe it was updated and fixed recently, but I don't know. Use at your own risk.

11. I really do not recommend using larger tablets to *view* the videos, but they usually-but not always- work. But don't try to use smart phones- too small to view. Only use a tabletop or laptop PC or Apple for the homework/quizzes/ exams.
12. Exams and quizzes go away (translation: SHUT DOWN) at the **due** time. If it says due by 11:55 PM on X date, it literally STOPS and kicks you off **at that time**, whether you have started or not, and even worse, if you are working on a problem. You have to finish it before then! **IT IS YOUR RESPONSIBILITY TO CHECK THESE TIMES ON MYACCOUNTINGLAB.**
13. You can do the **homework as many times as you want and you receive the highest grade!** An occasional quiz may allow two tries; exams have only one try and of course are timed- as are the quizzes. Note: if you do the homework assignment past the due date (assuming it is still open) you will be docked a 10% penalty.
14. **READ AND UNDERSTAND:** You **MUST** do homework in chapter one before you can do the chapter 1 quiz and homework in chapter two (etc.). This will continue for many chapters until towards the end of the semester. See the syllabus.
15. **I REPEAT:** You **must** complete a substantial part of your homework for a chapter before you can do the quiz for that chapter. This only makes sense.
16. I am NOT your tech support. Please do not contact me with problems with your computer. While I am somewhat of a computer junkie, I do not and cannot diagnose your machine. I don't mind trying to help in certain cases, but you would be better served contacting the appropriate sources, which usually will be MyAccountingLab for the homework problems. **The syllabus has plenty of real life suggestions on how to do things.**
17. Please realize that this course has been offered **numerous** times in the past, using the essential core materials and techniques, and there very rarely, if ever, been any tech issues from MY side. **99.8% of the time the problem is the USER who refuses to follow my instructions and/or suggestions, uses the wrong or out of date viewer, etc.** I will **not** react to "it won't work" email, because it WILL work and HAS worked for at least 20 semesters for well over 2500+ students. Of course, servers might go down *temporarily*, we all know that.
18. Simply put: the videos **work**. If they don't for you, there is either a problem at your end or perhaps the server at blackboard is down.
19. **You may work ahead** of the "schedule"! **In fact, I highly encourage and recommend it!** I expect, but cannot guarantee, to have materials *except* quizzes and exams available well in advance of the times you will need them. Just email me and ask if they are ready.
20. **FACT:** You **MUST** have a good ISP. If you share your connection via Wi-Fi with your roommates, consider this: during critical times like quizzes and exams, please ask them to get off as it **WILL** affect your MyAccountingLab performance. Or go to another location with a good internet connection. **YOU HAVE BEEN WARNED.** This shared Wi-Fi issue is a common problem, unfortunately.
21. Once you begin your exam or quiz, you **cannot** go in and out like on your homework. Thus, if you are dropped by the internet, you may or may not be able to go back into a quiz or exam, as it is treated as a "take." The program does have a "continue" or perhaps better stated, a "resume" option, but it sometimes doesn't work. There are **NO** guarantees, unfortunately. Now you see why a good connection is essential.

22. While this all possibly sounds overwhelming, it *really* isn't- and the sooner you get started the sooner you will see how much "fun" (as any course can be!) this is. **The only difference here versus a live class is you have to be a self-starter** and perhaps be more of a computer person and know and understand the internet's limits- and often be at the internet's mercy! And in my view, the course materials and presentation are FAR superior to a live class experience. Plus, you can view it at any time as often as you wish.
23. I usually send out a daily "update" mornings to all students during the work week, including reminders about things like deadlines, but **you** are still responsible to be aware on your own of deadlines and class matters. I communicate via SHSU email, so don't check your personal (AOL, etc.) email for things from me unless that is your official email address. **YOU ARE RESPONSIBLE FOR CHECKING YOUR SHSU EMAIL ACCOUNT DAILY.**
24. Finally, please realize I will **not** be checking for emails late at night, but I will get to them early the next morning. This is often easy for students to forget as you all are up late into the night, just like I was a while back. I usually shut down my computer or tablet at my house around 8 or so- sometimes later, sometimes earlier. **If you have questions, please let me know *exactly* what chapter you are in, which question, and a reasonable description of your problem/question or issue.** And please add your name, including your last name. No offense, but with over 180 students, it does get a bit overwhelming at times.

**Remember: YOU are in the driver's seat as to your destiny in this class.
Only YOU decide when and if you do the work, I can only suggest virtually.
Do NOT fall behind, it will hurt you tremendously.
In fact, most students who do well in the class work AHEAD! Just saying.
Good luck! You CAN do it!**

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus - Fall, 2017

COURSE NUMBER: Accounting 2301 ONLINE

COURSE TITLE: Principles of Accounting

PREREQUISITES: None, other than a *realistic* and *honest* willingness to learn! **Also, from a nonacademic point of view, you MUST have a reliable and reasonably fast internet connection and access to a reasonably current computer.**

INSTRUCTOR: Dr. Taylor S. Klett, CPA, JD (an occasional computer junkie)

OFFICE: Smith Hutson (COBA) 311K, SHSU Campus

OFFICE HOURS: M 7- 9:15 (on campus) and other times to be established
Virtual hours – just send an **email**

CLASS HOURS:

Monday 9:30- 12:20 Graduate classes
Virtual Acc 2301 classes

OFFICE TELEPHONE AND EMAIL:

936 294-4977 (I do NOT check my phone messages frequently, it is **MUCH** better to email me!)

E-Mail: Klett@shsu.edu

Web page: www.shsu.edu/~klett

REQUIRED TEXT and Related Materials:

Text: *Horngren's Financial and Managerial Accounting (6th edition)* by Miller-Nobles, Mattison and Matsumaura, published by Pearson NOTICE: DO NOT BUY FROM AMAZON OR ANYWHERE as it will not include MyAccountingLab! You must use MyAccountingLab. **MORE IMPORTANTLY, THERE IS NO NEED TO BUY A BOOK UNLESS YOU WANT A LOOSELEAF VERSION.** ALL required online publisher materials are free. The Pearson materials include the online book and MyAccountingLab. You can buy a loose-leaf (hard copy) version OPTIONALLY within the program, but it is NOT required. Most students are used to online books now. Your choice.

Online Textbook, homework, quiz and test system: *MyAccountingLab* www.myaccountinglab.com This site is not within the SHSU Blackboard program- this is a separate website. It also includes the free online ebook.

Purchase options:

Online: ebook (or sometimes called etext) is **FREE**

You can, if you want, buy a loose-leaf version of the book for about \$80. It is not required, as you get the ebook free in MyAccountingLab. But, you may prefer it. Totally up to you.

SUPPLEMENTAL MATERIALS:

REQUIRED: Blackboard (shsu.blackboard.com) will obviously be required. MyAccountingLab will be used and required. You also might want to visit my old web pages www.shsu.edu/~klett, while “oldies but goodies”, the site may be useful for you.

Also Required: You simply have GOT to use and have available a RELIABLE high speed university, satellite, cable or DSL connection. The class and related activities will be *downloaded* (or streamed if so selected) lectures and materials, and a dial up connection simply will not cut it. **Be aware** if you are using satellite or cell phone internet, there are certain data usage limitations in certain consumer plans. Also, certain cell phone internet providers “drop out” more often than not, so be beware- and also have data caps. *If you share a Wi-Fi connection with your roommates, either have them quit using it during quizzes or exams, or go to another place to take the quizzes/exams, as it will “mess” with your experience. Believe it or not, this is one of the biggest problems folks have.*

Browsers: Consider using either Firefox or IE explorer for Windows OS based, and Safari for Apple (I have not tested the *Windows* version of Safari). While I personally like Chrome, **DO NOT USE IT** for the videos or MyAccountingLab. There are issues with it and its player, sad to say (this is NOT just me saying this, tech support will say it as well). Frankly, and this is just a personal opinion, you can’t beat Firefox for Windows. Just like the players, make sure you have the latest version.

IMPORTANT: UNLESS YOU ENABLE YOUR PLAYER TO ALLOW STREAMING, BE AWARE THAT THE VIDEOS DO NOT START IMMEDIATELY LIKE A STREAMED VIDEO FROM YOUTUBE. MY LECTURES (VIDEOS) IN BLACKBOARD ARE DESIGNED TO BE DOWNLOADED VIDEOS AND THIS DOWNLOAD WILL TAKE SOME TIME (usually less than 2-3 minutes). Folks think it “isn’t working “since they are used to watching almost instant play YouTube videos, so be patient.

To restate: **while the videos can be viewed immediately as they are downloaded IF you allow this option in your video player, they are designed to be downloaded and then played, so you can access them easily off of your hard drive as many times as you want without downloading again and without need for the internet (after being downloaded).** The reason is: streamed videos often do NOT have a high quality video, the downloaded version does.

ALSO: You must have for your computer the program/apps Real Player (free at www.real.com) and/or windows media player and/or Apple’s OS or Window’s version of QuickTime viewer (www.quicktime.com) . You *might* need Adobe Flash. All viewers and Flash are free, and as you probably know, there are others out there as well. And, you **must** have some form of audio, such as speakers and/or headphones. A larger screen is a nice plus if you are so lucky

Free Advice: My experience and that of prior students is to use the **free** AND most up to date versions of these viewers, with best results usually from RealPlayer and/or QuickTime And *don’t* fall for the “upgraded [i.e., cost you money] version” of the video player apps, they are **NOT** needed unless you want the features. **GET THE FREE ONE!** Point: just download the latest **free** version of the player you prefer and you shouldn’t have problems!

COURSE DESCRIPTION:

A study of the basic accounting concepts and procedures underlying the organization and reporting of financial information. Emphasis is placed on the central role of the business and economic information generated by the accounting process and how it is used in personal and business decision making.

COURSE OBJECTIVE:

In *Accounting 2301*, Principles of Accounting, you will

1. *Gain a basic knowledge of the precise terminology, procedures and techniques* used in identifying, organizing and reporting accounting information for business entities.
2. *Learn fundamental principles and concepts* underlying the valuation and disclosure of financial statement accounts.
3. *Develop a basic understanding of the economic information* contained in company financial statements and what it communicates about the business.
4. *Recognize* accounting information as essential to business decision-making.

TOPICS:

- | | |
|--|---|
| 1. Accounting and the Business Environment | 7. Internal Control, Cash |
| 2. Recording Business Transactions | 8. Receivables |
| 3. The Adjusting Process | 9. Plant Assets, Natural Resources, and Intangibles |
| 4. Completing the Accounting Cycle | 10. Investments (covered in another chapter online) |
| 5. Merchandising Operations | 11. Current Liabilities and Payroll |
| 6. Merchandise Inventories | 12. Long Term Liabilities (covered in Acc 2302) |
| | 13. Stockholders' Equity |

COURSE EVALUATION PROCESS:

The professor, based on his evaluation of the student's performance will assign the student's semester grade based on the student's earned points. The approximate point distribution for determining grades is as follows:

Four semester examinations (inc final)	500 (four exams & one required final)
Quizzes	~220
Homework	~220
Total	~940

Notice you CANNOT make more than a D (if that!) and pass the course if you only take the exams. You must do the homework and quizzes as well.

*****I also reserve the right to lower grades by at least a letter grade if I do not see viewing activity of the required blackboard videos. Be aware.*****

Letter grade equivalency: A= 90%; B= 80%, C= 70%; D= 60%; F= < 60% of the total points assigned. Thus, for an A, *assuming* 900 total potential points, the student would need at least 810 total earned points. You will easily see your earned points on blackboard. Blackboard keeps up with your earned score automatically, as you will see in your "gradebook" within Blackboard.

Please realize that you cannot understand the materials and make a good grade in the class without doing the homework! There is also a penalty built in if you are late with the homework, 10%. **Thus, if you are not willing to do the homework, **DROP NOW**. I kid you not.**

And also note: NO grades are dropped. But, bonus work will eventually be available.

As you will see- this is just like a math class, you *have* to do the homework or you most likely won't "get it." The entire semester builds upon the prior material, chapter by chapter.

→PLEASE NOTE: Homework is due the specified days shown on the schedule later in the syllabus and on MyAccountingLab (at approximately midnight.) The program clearly tells you what is due and when, and if the MyAccountingLab dates or assignments are different from the syllabus, follow what I have on MyAccountingLab. ALSO, you MUST complete the preceding chapter *before* doing the chapter quiz and moving to the next chapter's homework assignment. In other words, you have to do chapter 2 before you can even start chapter 3. You have to do chapter 3 to be able to do chapter 4, etc. ←

NOTE EVEN MORE CAREFULLY: If the homework is not completed *on time*, you get a 10% immediate penalty from your chapter homework grade assuming it is still available. But until the original homework due point, you have *unlimited time and retakes*. You will get the **HIGHEST** score of your various efforts (less any penalty). Quizzes go away, period, as of the due date/time. **THUS**, do NOT wait until the last minute. I am NOT responsible for computer foul ups and the like, you take the risk if you choose to wait. We all must learn from our choices... Remember, you MUST have completed the prior week's work to gain access to the new weeks assignment!!! That said, if some event has occurred that made it impossible for you to do the work, let me know and I *may* waive the time issue dependent upon the unique circumstances.

I fully reserve the right to implement other assignments if determined necessary by myself and/or to revise the homework policy. All homework, quizzes, and exams are through MyAccountingLab, so get used to going there as well. Quizzes will be announced online and must be finished in the time window provided, so be sure to check every day!

→ AGAIN: The Ebook/etext, Homework, Quizzes, Test and Grades will be on MyAccountingLab, **not** Blackboard. Blackboard has the required chapter videos and class materials (chapter template, helpful documents, etc.) ←

Make-up exams. Students who miss an exam will receive a zero for the exam unless the absence is prearranged with the instructor. Since this is an online environment there should be more than adequate time to work out the exam (and other materials) within the rather broad timelines and/or to contact me.

Note: You may find online a more detailed description of the following policies at: <http://www.shsu.edu/syllabus/>. These guidelines will also provide you with a link to the specific university policy or procedure.

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy 861001 provides the procedures to be followed by the student and professor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each professor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The professor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be *completed*.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex, or by calling 936 294-1720.

ATTENDANCE POLICY:

Obviously, virtual class “attendance” is a *requirement* of this course. Yes, I do monitor usage of the videos, etc. **Do *not* think you can avoid the video lectures or simply “listen” to them; you must WATCH them as well. *Some lectures are rather long but are split up to make them easier to “digest.”***

→REMEMBER: I FREQUENTLY CHECK LOGS SHOWING STUDENT ACTIVITY AND RESERVE THE RIGHT TO LOWER GRADES BY AT LEAST ONE LETTER GRADE DUE TO NON-PARTICIPATION IN VIDEOS.

BE AWARE: I ALSO RESERVE THE RIGHT TO IMPLEMENT PROCTORFREE OR SIMILAR TYPE OF PROCTORING SOFTWARE IF WARRANTED BY MYSELF. ←

OTHER:

TECHNOLOGY:

You will be obviously using technology applications as a part of this course. You will need to budget and allow for time to become comfortable with the software we will be using, be it on or off campus computers. You will need internet access, but if you do not have it at your home, it is available on campus.

1. **Blackboard- SHSU Online:** <https://shsu.blackboard.com/> *Kinda silly to enter this since you had to know this to get to the syllabus!* ☺ Enter SHSU online from the Sam homepage, sign in using your Sam user id and password, and click on the link for this course.
2. **MyAccountingLab** www.myaccountinglab.com is REQUIRED for doing homework exercises online, the quizzes and the exams, and it includes other online learning tools- as well as ***including*** an electronic text book.

You *must* register for MyAccountingLab (MAL) QUICKLY!! The later you wait- the more behind you will find yourself.

Thanks to MAL being free, there is NO excuse NOT to get going- so don't fool round, get set up NOW!

→ REGISTRATION FOR MYACCOUNTINGLAB ←

1. Go to www.myaccountinglab.com
2. On the right and under “Register Now”, select (click/tap) **Student**
3. Make sure you have the required items they ask for. Then, select **OK! Register Now**.
4. Enter the *Course ID*: **klett50046** and **Continue**
5. **If** you have ever used Pearson MYxxxLab (ie., Math, Spanish, etc) in the past, use your account username and password to sign in.
IF YOU HAVE NEVER USED PEARSON (most likely)- you need to create an account, and select CREATE and complete the required fields. **Use your legal name –not an alias or nickname- when asked for your name.**
6. Enter (just cut and paste) this *access code*:
HSCOAE-STEAD-WATCH-HAUGH-RUGBY-JADES
7. From the “You’re Done!” Page, select “Go To My Courses.”
8. On the My Courses page, select the course name **ACCT 2301-Online** to start your work.
9. To sign in later, simply go to www.myaccountinglab.com , select sign in (at the top right), enter your Pearson account username and password, and Sign In. Then, select the course name ACCT 2301-Online to start your work.

Just follow the above steps and you have it made!

IT IS FREE. There is NO excuse to not get MyAccountingLab immediately and start working!

→ PLEASE USE THE TECH SUPPORT AT THE PUBLISHER, AND DO NOT USE ME, FOR ISSUES WITH THEIR SOFTWARE. I am a computer geek but not a tech support person. ←

Computer: As noted before, be sure you have RealPlayer, windows player, and/or Apple’s QuickTime viewers. These are all free. Also, you need a reasonably fast and reliable internet connection, a reasonably decent sized monitor, and sound capability. You can use Apple O/S or Windows OS, your choice; however, I use Windows OS and thus will default to those applications. Generally speaking, if you can view YouTube videos, you probably are ok. But remember, these are not streaming videos, although they can stream as they are downloaded. And recall my earlier suggestion that it seems, based on prior experience, RealPlayer and QuickTime seem to work better IF they are the most up to date version; and Windows Media Player will work if it is up to date, but usually most problems result from using the Windows Media Player.

BE AWARE that tablets probably will work for MyAccountingLab. They appear, for the most part, to be usable to view the videos. Unless you have at least a 9” screen, don’t try to do homework with

them, and then it isn't recommended. Better to use a computer. DO NOT try to use your smart phone.

Internet: As you surely know, it seems that the internet goes down at the worst of times. Accordingly, **PLEASE do NOT wait until the last minute to do things.** Please know that I have no control when MyAccountingLab does maintenance and takes down their system, just like I cannot control when your ISP crashes, these are part of the risk of taking an online course. Work ahead, don't wait until the last minute. Normally, there is no issue, but I can almost guarantee that something will go wrong if you wait until the last minute. Just saying.

And if you don't have broadband, you cannot realistically expect to take this course unless you have access to broadband (for example, at SHSU or work).

Many students experience problems when they share Wi-Fi at their apartment with their roommates during exams and quizzes. Be warned, you cannot expect a good result if your roommates are watching YouTube videos or whatever at the same time. You MUST have a good internet connection particularly for quizzes and exams.

Hint: if you do get seemingly kicked off by MyAccountingLab or it stops responding, wait a few minutes to see if it will reconnect. Sometimes it does. Otherwise, you are charged a try, and on most quizzes and all exams, you only get one try. That said, attempts have been made by the publisher to allow you to "continue" if you get kicked out -but the timer is still running. Also, do NOT use the back arrow while taking quizzes or exams UNLESS the program tells you that you can. NO GUARANTEES.

TUTORING:

Beta Alpha Psi (the accounting honors fraternity) offers free tutoring. If you are in Huntsville, feel free to use them, but unfortunately, they do not (at least yet) offer online assistance. But, don't wait until the day before the test to use them, go see them consistently, if you need their help. I will advise you of the times later as available, plus they will have signs everywhere if you are on campus and on the third floor of COBA. NOTE CAREFULLY: there will be plenty of online materials above and beyond my presentations and exercises that will be linked and/or available to you that can easily serve as a substitute for you.

ACADEMIC HONESTY POLICY:

"Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonest in any phase of academic work will be subject to disciplinary action." Code of Student Conduct and Discipline, Section 5.3, as printed in the Guidelines. Translation: if you cheat, you FLUNK. No exception. Fair Warning: **Just because the course is on line, don't think I don't know how to find a cheater.** In many ways it is MUCH **easier** to find a cheater online!

EXAMS:

Five exams will be given, four exams during the semester **and** a cumulative **required** final. NOTE: **A student who misses more than one exam without approval from the professor will automatically receive an F in the class.** Exams will consist of multiple choice and/or "workout" type of problems workable in an online environment. You will usually have a two or three-day window from which you can take the timed exam so there should be no excuse for missing the exam! If extremely unusual circumstances exist but as determined solely by myself, please contact me before or quickly after the exam and we can make alternative arrangements, again at my sole discretion. Sometime life throws a curve.

OTHER ASSIGNMENTS:

As noted earlier, quizzes *will* be given- every chapter. There will be **no** makeup quizzes. As noted, homework is assigned, you are expected to work the assignments and it is likely you will see some permutation of the homework on an examination. You are responsible for all assignments and announcements, so check your SHSU email and SHSU online frequently.

USE OF EMAIL:

I **highly recommend** you consider corresponding with me via email on any class related matter. In addition, you should expect to receive from me various items that will relate to class activities and/or assignments. Accordingly, please check your SHSU address email. Of course, if you are “local”, feel free to drop by. **YOU MUST CHECK YOUR SHSU EMAIL**, I do NOT send out email to your personal email accounts unless I am replying to a communication from you. In other words, notices for quizzes being available or homework hints (for example) will go to your SHSU email account.

NO NEGOTIATION OF GRADES:

There will be absolutely no negotiation of grades. This does not mean I will not correct grading errors or similar such things, but don't even think about coming to me, for example, at the end of the semester and saying you are “only” 10 points short to get a B, for example. **You receive a grade based solely upon the points that you earn in taking the exams, homework, etc.**

CAVEAT:

As are most things in life, the above is subject to change at any time; however, you will be adequately notified of such changes

FINALLY:

*DO NOT rely solely on the videos, please **READ** the chapter preferably before you view the videos and attempt the homework! This is the only way to fully understand everything. Yes, this takes time!*

*Understand, of course, you **MUST** also watch the videos! And my videos may present the same material slightly different using different terminology. **Why?** Because the real world uses different approaches and terminology so you need to be exposed to the real world “vocabulary”, so to speak.*

*Please remember an online course is **not** the same as a classroom environment. **YOU MUST** take the initiative to do your work within the deadlines that are established.*

*That said, you can do the work almost at any time! You can and **SHOULD** also work ahead, I generally will have at least two chapters “ahead” and available at any one time.*

Subject to change!!!!

COURSE SCHEDULE - TENTATIVE

RULE: ALWAYS READ the text chapter before the online session in which it's introduced.

NOTICE: All assignments (homework, quizzes, bonus- if any, and exams are posted on MyAccountingLab. There is no sense in posting the questions here as what is on MyAccountingLab controls)

DATE	CH	TOPIC	Homework and quizzes Due before midnight day noted below (except final)
Aug 23- Sept 3	1	Introduction - Accounting & Business Environment <i>NOTE: Move on to Ch 2 as fast as you can as Ch 2 is the LONGEST most important Chapter</i>	Sept 4
Sept 4-10	2	Recording (Analyzing) Transactions	Sept 10
Sept 11- 17	3	The Adjusting Process	Sept 17
Sept 18-24	4	Completing the Accounting Cycle	Sept 24
Sept 25-26		Exam 1 (Chapters 1-4)	Sept 26
Sep25- Oct 8	5	Merchandising Operations (accounting)	Oct 8
Oct 9- Oct 15	6	Merchandise Inventories	Oct 15
Oct 16-17		Exam 2 (Chapters 5-6)	Oct 17
Oct 16- Oct 22	7	Internal Control and Cash	Oct 22
Oct 23- Oct 29	8	Receivables	Oct 29
Oct 30- Nov 12	9	Plant (Fixed) Assets, Natural Resources,, and Intangibles (Chapter 10 will be covered in earlier materials)	Nov 12
Nov 12-14		Exam 3 (Chapters 7,8,9)	Nov 14
Nov 12-20	11	Current Liabilities and Payroll (chapter 12 covered in Acc 2302)	Nov 20
Nov 22-26		THANKSGIVING	
Nov 20- Dec 1	13	Stockholders Equity in Corporations- Organization, Stock Transactions, and Dividends	Dec 1
Dec 2-3		Exam 4 (Chapters 11 and 13)	Dec 3
Dec 4-7		Comprehensive Final Exam	Dec 7 NOON

➔NOTE: Practice or bonus problems/exercises are also occasionally available in MyAccountingLab and will be obvious when you go there! But don't get bogged down on them...⬅

➔ MANDATORY TIMED QUIZZES will appear on MyAccountingLab a few days before the due date of the homework, so get the homework done else you will not do as well on the quizzes! They will be due on Sunday night midnight as well. Recall, you have to do the homework before you can do the quiz for that chapter!⬅ Do NOT be afraid to work ahead of these times!