Syllabus - Summer 2014
Alternative Summer Session 1: May 27 - July 3

Excluding materials for purchase, syllabus information may be subject to change. The most up-to-date syllabus is located within the course in HuskyCT.

Course and Instructor Information

Course Title: Principles of Financial Accounting (ACCT 2001)
Credits: 3
Format: online
Prerequisites: none

Special Note: There are two required proctored exams. Exams will be proctored using an online proctoring service. More information will be available the first day of class.

Professor: A. Paul Ramunni, CPA
Email: ramunni@comcast.net
After the first day of classes, students registered in the course should send messages to the instructor via HuskyCT Messages.

Office Hours/Availability: Unless otherwise noted, I will check into the course every weekday to monitor discussions and respond to HuskyCT Messages. Messages will be responded within 24 hours during weekdays and up to 48 during the weekends. If I expect to be away due to illness, travel or family obligations, I will make every attempt to notify you in advance.

Course Materials

Required course materials should be obtained before the first day of class.

Texts are available through a local or online bookstore. The UConn Co-op carries many materials that can be shipped via its online Textbooks To Go service. For more information, see Textbooks and Materials on our Enrolled Students page.

Required Material:

Additional course readings and media are available within HuskyCT, through either an Internet link or Library Resources Tool.

Course Description

The study of the generation and interpretation of accounting information as a basis for financial statement analysis and management decision-making.
By the end of the semester, students should be able to:

1. Identify the various components and mechanisms of an accounting information system.
2. Identify the various financial statement formats and levels of information contained in each.
3. Develop an accounting information system that will produce a complete set of financial statements.
4. Interpret the information in a company's financial statement using formulas, ratios and other financial tools for an identified time period.
5. Evaluate, from an investment perspective, the financial health of a particular for profit business or venture.

Module 1: Using Financial Accounting Information and Careers in Accounting
Module 2: Internal Control and Income Measurement Issues
Module 3: Financing and Investing Issues
Module 4: Financial Reporting and Analysis Issues

<table>
<thead>
<tr>
<th>Course Components</th>
<th>Weight</th>
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</thead>
<tbody>
<tr>
<td>Midterm Exam (Introduction Chapter - Chapter 6)</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam (Chapter 7 - Chapter 16)</td>
<td>25%</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>25%</td>
</tr>
<tr>
<td>Homework</td>
<td>15%</td>
</tr>
<tr>
<td>Discussions</td>
<td>10%</td>
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</tbody>
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Midterm Exam
The midterm exam will be proctored using an online proctoring service. It will consist of multiple choice type questions covering the Introduction Chapter through Chapter 6. The exam will be graded out of 100 points and must be completed by the due date.

Final Exam
The final exam will be proctored using an online proctoring service. It will consist of multiple choice type questions covering Chapter 7 through Chapter 16. The exam will be graded out of 100 points and must be completed by the due date.

Chapter Quizzes
Each chapter will have a multiple choice quiz. Quizzes are individual assessments that should be completed without the assistance of others. Each quiz is graded out of 100 points and must be completed by the due date for credit.

Homework
Homework should be completed without the assistance of others. It is an opportunity to receive individual feedback from the instructor. Each assignment is graded out of 100 points and must be submitted by the due date for full credit.
Discussions
Discussions are an opportunity for you to: (1) ask questions about assigned practice problems, (2) share how you went about fixing your own approach to a problem, and/or (3) help other students with their confusion. The instructor is also available to clarify issues and problems. You are not assessed on being correct; rather, you are assessed on whether you contribute in a meaningful manner. Each discussion is graded out of 100 points and must be engaged with by the due date to receive credit.

Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Letter Grade</th>
<th>GPA</th>
</tr>
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<tbody>
<tr>
<td>93-100</td>
<td>A</td>
<td>4.0</td>
</tr>
<tr>
<td>90-92</td>
<td>A-</td>
<td>3.7</td>
</tr>
<tr>
<td>87-89</td>
<td>B+</td>
<td>3.3</td>
</tr>
<tr>
<td>83-86</td>
<td>B</td>
<td>3.0</td>
</tr>
<tr>
<td>80-82</td>
<td>B-</td>
<td>2.7</td>
</tr>
<tr>
<td>77-79</td>
<td>C+</td>
<td>2.3</td>
</tr>
<tr>
<td>73-76</td>
<td>C</td>
<td>2.0</td>
</tr>
<tr>
<td>70-72</td>
<td>C-</td>
<td>1.7</td>
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<tr>
<td>67-69</td>
<td>D+</td>
<td>1.3</td>
</tr>
<tr>
<td>63-66</td>
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<tr>
<td>60-62</td>
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<tr>
<td>&lt;60</td>
<td>F</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Due Dates and Late Policy

All course due dates are identified in the Course Schedule within HuskyCT. Deadlines are based on Eastern Standard Time; if you are in a different time zone, please adjust your submittal times accordingly. The instructor reserves the right to change dates accordingly as the semester progresses. All changes will be communicated.

This course is delivered in a condensed timeframe (six weeks). Due dates and times are firm. If extenuating or unforeseen circumstances interfere with your work for this course, contact the instructor as soon as possible.

Feedback and Grades

I will make every effort to provide feedback and grade as soon as possible. To keep track of your performance in the course, refer to My Grades in HuskyCT.

Student Responsibilities and Resources

As a member of the University of Connecticut student community, you are held to certain standards and academic policies. In addition, there are numerous resources available to help you succeed in your academic work. This section provides a brief overview to important standards, policies and resources.

Student Code

You are responsible for acting in accordance with the University of Connecticut's Student Code. Review and become familiar with these expectations. In particular, make sure you have read the section that applies to you on Academic Integrity:
Cheating and plagiarism are taken very seriously at the University of Connecticut. As a student, it is your responsibility to avoid plagiarism. If you need more information about the subject of plagiarism, use the following resources:

- Plagiarism: How to Recognize it and How to Avoid It
- Instructional Module about Plagiarism
- University of Connecticut Libraries' Student Instruction (includes research, citing and writing resources)

Copyright

Copyrighted materials within the course are only for the use of students enrolled in the course for purposes associated with this course and may not be retained or further disseminated.

Netiquette and Communication

At all times, course communication with fellow students and the instructor are to be professional and courteous. It is expected that you proofread all your written communication, including discussion posts, assignment submissions, and mail messages. If you are new to online learning or need a netiquette refresher, please look at this guide titled, The Core Rules of Netiquette.

Adding or Dropping a Course

If you should decide to add or drop a course, there are official procedures to follow:

- Matriculated students should add or drop a course through Peoplesoft.
- Non-degree students should refer to Non-Degree Add/Drop Information located on the registrar’s website.

You must officially drop a course to avoid receiving an "F" on your permanent transcript. Simply discontinuing class or informing the instructor you want to drop does not constitute an official drop of the course. For more information, refer to the:

- Undergraduate Catalog
- Graduate Catalog

Academic Calendar

The University's Academic Calendar contains important semester dates.

Academic Support Resources

Technology and Academic Help provides a guide to technical and academic assistance.

Students with Disabilities

Students needing special accommodations should work with the University's Center for Students with Disabilities (CSD). You may contact CSD by calling (860) 486-2020 or by emailing csd@uconn.edu. If your request for accommodation is approved, CSD will send an accommodation letter directly to your instructor(s) so that special arrangements can be made. (Note: Student requests for accommodation must be filed each semester.)

Blackboard measures and evaluates accessibility using two sets of standards: the WCAG 2.0 standards issued by the World Wide Web Consortium (W3C) and Section 508 of the Rehabilitation Act issued in the United States federal government." (Retrieved March 24, 2013 from http://www.blackboard.com/Platforms/Learn/Resources/Accessibility.aspx)
Software Requirements and Technical Help

- Word processing software
- Adobe Acrobat Reader
- Internet access

This course is completely facilitated online using the learning management platform, HuskyCT. If you have difficulty accessing HuskyCT, online students have access to the in person/live person support options available during regular business hours in the Digital Learning Center (www.dlc.uconn.edu). Students also have 24x7 access to live chat, phone and support documents through www.ecampus24x7.uconn.edu.

Minimum Technical Skills

To be successful in this course, you will need the following technical skills:

- Use electronic mail with attachments.
- Save files in commonly used word processing program formats.
- Copy and paste text, graphics or hyperlinks.
- Work within two or more browser windows simultaneously.
- Open and access PDF files.

University students are expected to demonstrate competency in Computer Technology. Explore the Computer Technology Competencies page for more information.

Evaluation of the Course

Students will be provided an opportunity to evaluate instruction in this course using the University's standard procedures, which are administered by the Office of Institutional Research and Effectiveness (OIRE).

Additional informal formative surveys may also be administered within the course as an optional evaluation tool.