



# SYLLABUS

**ACCT 121 Principles of Accounting I**

202121

# ACCT 121 Principles of Accounting I

## Consortium of Adventist Colleges and Universities

### Self-Paced Full-Term Courses

This course follows a self-paced online format. You have 180 days from your selected start date to complete the course. The last day to withdraw with a full refund is 15 days after your start date.

### Instructor Contact

Please refer to the course in Learning Hub for the teacher contact information.

### Communication with the Instructor

It is important to remember that while the Internet is available 24 hours a day, your instructor is not. You can expect that your instructor will respond to e-mail messages from you within 2 *business days* during the week and may not be available to respond on weekends.

### Other Assistance

Username and password assistance	<a href="mailto:helpdesk@andrews.edu">helpdesk@andrews.edu</a>	(269) 471-6016
Enrollment and withdrawal questions	<a href="mailto:sderegister@andrews.edu">sderegister@andrews.edu</a>	(269) 471-6323
Technical assistance with online courses	<a href="mailto:dlit@andrews.edu">dlit@andrews.edu</a>	(269) 471-3960
Exam requests and online proctoring	<a href="mailto:sdeexams@andrews.edu">sdeexams@andrews.edu</a>	(269) 471-6566
Distance Student Services - any other questions	<a href="mailto:sdestudents@andrews.edu">sdestudents@andrews.edu</a>	(269) 471-6566

## Part 1: Course Information

### Course Description

Emphasis upon understanding the accounting cycle and the content and preparation of financial statements. Labs are designed to further address, through practice and implementation, the content of this course.

### Required Text/Material

Weygandt, Jerry J., Paul D. Kimmel and Donald E. Kieso. (2018). *Financial and Managerial Accounting*, 3rd ed. Hoboken: John Wiley & Sons, Inc. ISBN 13: 978-1-119-39160-9

Troy, Carmelita and LeRoy Ruhupatty. (2014). *Scriptural Foundations for Accounting*. Andrews University Press. ISBN 13: 978-1-940-98002-7.

**NOTE: Access to the WileyPLUS online learning platform *must* be purchased with the Weygandt, Kimmel, & Kieso (2018) textbook.** Textbooks for online courses may be purchased from any supplier. For financial aid in payment, contact your financial advisor at the university where you are completing your degree. Andrews University degree students who have confirmed that funds are available will then purchase the books themselves and send receipts to their financial advisor for reimbursement.

### Optional Text/Material

Pacioli, Luca. (1494) 1995. "Accounting Books and Records," in *Particularis de Computis et Scripturis*. Translated by Jeremy Cripps. Seattle: Seattle University.

<http://jeremycripps.com/docs/Summa.pdf>

### Credit Hour and Commitment

This course is offered for 3 semester credits; therefore, it is expected that you will spend 135 hours total on this course. This course has 16 modules with 15 lessons, 2 exams, 13 creative communication and discussion blogs. There are also multiple online assignments that must be completed through WileyPLUS (13 ORION assignments, 13 WileyPLUS exercises and problems, and 13 continuing cases cookie creations) Each module represents a week of a typical semester course. It is recommended that you budget 9 hours for studying and completing the activities for each module. There are suggested schedules to accomplish this work included in this syllabus.

- 1 hour 30 minutes of reading
- 1-hour ORION
- 2 hours Exercises & Problems
- 1 hour Continuing Case
- 1-hour Blog posts/1-hour Assignments
- 1 hour pursuing personal interests relating to accounting
- 1 hour reviewing the course and preparing for exams

### Student Learning Outcomes

1. Students will be able to illustrate—with examples—accounting's effect on society in general, and the mission of the Adventist movement in particular.
2. Students will be able to perform accounting activities (prepare, adjust, correct, and close entries) in T-accounts, journals, and ledgers.
3. Students will be able to prepare income statements, balance sheets, statements of owners' equity and statements of cash flows, given basic financial information and transactions.
4. Students will be able to deliver original written and oral memos explaining the preparation of the financial statements listed in Outcome 3.
5. Students will be able to apply the principles of internal control in hypothetical scenarios.

## Part 2: Course Methods and Delivery

### Methods of Instruction

Methods of instruction include (1) assigned readings from the textbook and the course material, (2) assigned videos introducing course content and elaborating on specific topics, (3) questions, problems and exercises through the WileyPLUS online learning platform, (4) interactions with the instructor and other students via discussion posts in multimedia formats (including text, audio, video, slides, and graphics), and (5) two exams. Regular participation in the course is essential to good performance.

### Course/Technical Requirements

- Internet connection (DSL, LAN, or cable connection desirable).
- Audio and video recording devices (webcams and camera phones may suffice).

### LearningHub Access

This course is delivered online through LearningHub at <http://learninghub.andrews.edu>

Your username and password are your Andrews username and password. You need to activate your username and password to access LearningHub.

Please do this online here:

<https://vault.andrews.edu/vault/pages/activation/information.jsp> if you haven't already. If you need assistance, call or email us: (296) 471-6016 or [helpdesk@andrews.edu](mailto:helpdesk@andrews.edu).

If you need technical assistance at any time during the course, or to report a problem with LearningHub, please email [dlit@andrews.edu](mailto:dlit@andrews.edu) or call (269) 471-3960.

### Part 3: Course Requirements

**Important Note:** Activity and assignment details will be explained in detail within each learning module. If you have any questions, please contact your instructor.

#### Your Schedule

In Learning Hub, you will access online lessons, course materials, and resources. This course is self-paced. You must complete the course within 180 days. This is the Consortium policy. You may have a stricter deadline imposed by graduation, financial aid, or other restrictions.

Start by creating a schedule for completion of the course.

- Determine your deadline. Do you need a transcript sent to your home institution?
- Working from your deadline, count backwards. Allow 2 weeks after you take your final exam for your final grade to be calculated. Allow another 2 weeks for the transcript to be processed and sent.
- Now use the suggested schedules to create a schedule for yourself that ensures completion 4 weeks before your deadline.

Submit your course plan to your instructor within Learning Hub AND discipline yourself to make regular progress.

#### Assessment Descriptions

##### 1. WileyPLUS ORION (10%)

- a. ORION is accessible through your WileyPLUS dashboard menu. You may begin each chapter by selecting the corresponding "Begin" button on your dashboard and completing the diagnostic, which is 20 questions. Once the chapter diagnostic is completed, return to the dashboard and continue answering questions in each learning outcome for the chapter by selecting the corresponding "Practice" button **until you have completed at least 10 questions for each available outcome, and have a proficiency level of at least 70% for each available outcome.** Please note that some outcomes do not have questions available. If ORION notifies you that no questions are available for an outcome, you may ignore that outcome.
- b. The ORION proficiency assessments are required for all chapters covered in the course—Chapters 1-13.

- c. Grading is based on an Acceptable/Unacceptable scale for each outcome, at a threshold of 70% proficiency. An unlimited number of attempts are allowed.
- d. Proficiency is *not* simply a calculation of correct answers divided by total questions attempted. ORION uses a complex algorithm that takes question difficulty, time spent, confidence level, and other factors into account, in addition to whether or not the answer is correct. For more information on how ORION assesses your proficiency, please select “Learn More” next to the “Build Your Proficiency” header in your ORION dashboard.

**2. WileyPLUS Exercises & Problems (15%)**

- a. Selected exercise and problems from the end of each chapter have been assigned through the WileyPLUS online portal. They are graded instantly when you complete each assignment, and will be reflected in your LearningHub gradebook. See the URL in the “Required Text/Material” section above.
- b. Exercises and problems consist of multiple choice/fill-in-the-blank/matching question types.

**3. WileyPLUS Continuing Case: Cookie Creations (15%)**

- a. At the end of each chapter you will find a continuing case that follows Natalie Koebel as she starts her business, named *Cookie Creations*. This assignment is woven through the entire course as an opportunity to synthesize everything covered within a single, life-like story.
- b. Question types include making various accounting entries, completing financial statements, and writing short answer responses to questions. Some answers are graded immediately by WileyPLUS, while others are graded later by the instructor.
- c. The case begins in Chapter 1 and continues until Chapter 13, where ACCT 121 ends.

**4. Blog Posts (5%)**

- a. During this course, you have an opportunity to express what you’re learning as responses to various prompts provided in LearningHub as blog posts. This exercise proves you are able to put accounting lessons into your own words, which prepares you for the work environment, where you will frequently communicate to co-workers and supervisors. More details regarding each of these assignments are available in LearningHub.

**5. Creative Assignments (5%)**

- a. There are 6 creative assignments in this course. Each assignment will give you the opportunity to reinforce the chapter’s concepts and apply the knowledge in a real accounting situation. Assignments will be visible at the start of class. You should work to familiarize yourself with the requirements and necessary knowledge before working on each chapter. Assignments type range from short written responses, short video recordings, PowerPoint presentations, Padlet and Infographics. Assignments must be completed by the due date. There are no assignment resubmissions. If you are confused by the course assignment or you have questions concerning how to accomplish the required work, please seek help prior to the due date of the assignment.

**6. Final Paper (10 %)**

- a. The last two weeks of the course, you will spend more time reading an article by Robert S. Folkenberg's titled "[Church Structure - Servant or Master?](#)" in preparation for your writing assignment. In this 4-5-page paper, you will present what you have learned about accountability and its effect on social movements. You will also identify how the development of the Adventist Church structure may have disarticulated the movement in some ways, and how it may have strengthened the movement in others. More details are available in LearningHub. Use Chicago Style, double spaced, size 12 font, 1-inch margins. Double-check spelling, grammar, and typos, and submit work through the course Dropbox.

**7. Exams (40%)**

- a. See section on exams below the following rubrics section for more information.

**Rubrics**

<b>WileyPLUS ORION</b>	
Unacceptable (0%)	Acceptable (100%)
Less than 70% proficiency all available outcomes, or fewer than 10 questions attempted for each outcome	70% proficiency on all available outcomes, at least 10 questions attempted for each outcome

<b>WileyPLUS Exercises &amp; Problems</b>
Most graded immediately on WileyPLUS.

<b>Rubric for Writing</b>				
Measure	D (60-69%)	C-range (70-79%)	B-range (80-89%)	A-range (90-100%)
Writing mechanics (25%)	Significant grammar, spelling, and punctuation mistakes that affect the legibility of the answer	Moderate grammar, spelling, and punctuation mistakes that pose potential questions as to the intended meaning of the sentence	Obvious grammar, spelling, and punctuation mistakes, but not enough to hinder easy reading	Minor or unnoticeable grammar, spelling, and punctuation mistakes
Writing style (25%)	Expresses a thought, but makes logical fallacies or uses multiple terms incorrectly	Expresses a thought, but makes leaps in logic, uses too many words, rambles, or uses vocabulary terms inappropriately	Succinctly expresses a thought, but either relies heavily on jargon, or fails to use appropriate terms when they would enhance the style	Succinctly and clearly expresses a well-framed thought using the appropriate technical terms, without becoming jargon-ey
Synthesis of material (50%)	Correctly answers only part of the question	Correctly answers the question without reference to the relevant texts, or uses inappropriate taxonomies or vocabulary	Correctly answers the question with minimal reference to relevant texts	Correctly answers the question using the best taxonomies and vocabulary from relevant texts (citation not required)

<b>Rubric for Audio, Video, and Other Creative Presentations</b>				
Measure	D (60-69%)	C-range (70-79%)	B-range (80-89%)	A-range (90-100%)
Language mechanics (10%)	Significant grammar and pronunciation mistakes that affect the meaning of the answer	Moderate grammar and pronunciation mistakes that pose potential questions as to the intended meaning of the phrase	Apparent grammar and pronunciation mistakes, but not enough to hinder easy understanding (please note that an accent is <i>not</i> a pronunciation mistake—it is only a problem if it prevents communication)	Minor or unnoticeable grammar and pronunciation mistakes
Language style (15%)	Expresses a thought, but makes logical fallacies or uses multiple terms incorrectly	Expresses a thought, but makes leaps in logic, uses too many words, rambles, or uses vocabulary terms inappropriately	Succinctly expresses a thought, but either relies heavily on jargon, or fails to use appropriate terms when they would enhance the style	Succinctly and clearly expresses a well-framed thought using the appropriate technical terms, without becoming jargon-ey
Synthesis of material (50%)	Correctly answers only part of the question	Correctly answers the question without reference to the relevant texts, or uses inappropriate taxonomies or vocabulary	Correctly answers the question with minimal reference to relevant texts	Correctly answers the question using the best taxonomies and vocabulary from relevant texts (citation not required)
Creativity & presentation (15%)	Presentation uses standard tools, but in a way that distracts from the purpose of the presentation, and audio, video, and images are of a very poor quality	Shows limited effort in preparing effective and tasteful presentations, and audio, video, and images are muddled or blurry	Uses traditional presentation styles and tools in an effective, aesthetically pleasing and enjoyable way, with mostly clear audio, video, and images	Shows initiative in preparing exceptionally unique, tasteful, and effective presentations using the most effective communication methods and tools, with clear audio, video, and images
Personal distance & compassion (10%)	Shares inappropriate personal details, comports self in an unprofessional manner, and disrespects others	Shares too many personal details, comports self in an unprofessional manner, and fails to show understanding for opposing viewpoints (when applicable)	Communicates with a professional tone, showing understanding of opposing viewpoints (when applicable)	Communicates with a warm and professional tone, showing understanding and patience for opposing viewpoints (when applicable)

## Exams

The Mid-term exam is worth 20% of your grade. You are allowed 120 minutes to complete this exam. It is a closed-book proctored exam covering chapters 1-7 with 35 multiple choice, short answer, and essay questions. The Final exam is worth 20% of your grade. You are allowed 120 minutes to complete this exam. It is a closed-book proctored cumulative exam covering chapters 1-13, with 38 multiple choice, short answer, filling the blanks, and essay questions. Both exams require proctoring.

Follow prompts in the course space to set up your exam session. In each module that contains an exam, you will find what to review and what materials are allowed (if any) during the exam. Please read the important information about taking exams and how online proctoring works at [www.andrews.edu/distance/studetns/exams.html](http://www.andrews.edu/distance/studetns/exams.html). The follow the instructions that apply to your situation on the [exam request form](#) to set up your exam session.

Please note that an exam code is never released to the student. All students must present photo identification before each exam session. Exams can only be proctored after a deadline with approval directly from the instructor to the Testing Center ([sdeexams@andrews.edu](mailto:sdeexams@andrews.edu) or 269-471-6566). No exam is returned to the student for review. The instructor, to aid studying for future exams can provide feedback on exams.

**Suggested schedule for completion in 8 weeks:**

Modules /Dates	Lessons	Readings	Assignments	Course Objectives Met	Estimated Hours on Task
Intro	Introduction & Orientation	Orientation Writing Expectations	Submit: Schedule Tell About Me Academic Honesty		
1	Accounting in Action	Kieso, Kimmel, & Weygandt, Chapter 1: Accounting in Action (pp. 1.1-1.26) Chapters 2-25 (flip-through) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 1 WileyPLUS Continuing Case Ch. 1 WileyPLUS Ch. 1 Exercises & Problems Blog Post #1	CO1, CO2, CO3, CO4, CO5	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
	The Recording Process	Kieso, Kimmel, & Weygandt, Chapter 2: The Recording Process (pp. 2.1-2.24) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 2 WileyPLUS Continuing Case Ch. 2 WileyPLUS Ch. 2 Exercises & Problems Creative Assignment #1 (Padlet)	CO2, CO3	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
2	Adjusting the Accounts	Kieso, Kimmel, & Weygandt, Chapter 3: Adjusting the Accounts (pp. 3.1-3.30) Review Chapter PPT	ORION Ch. 3 WileyPLUS Continuing Case Ch. 3 WileyPLUS Ch. 3 Exercises & Problems Blog post #2	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
	Completing the Accounting Cycle	Kieso, Kimmel, & Weygandt, Chapter 4: Completing the Accounting Cycle (pp. 4.1-4.28) Review Chapter PPT	ORION Ch. 4 WileyPLUS Continuing Case Ch. 4 WileyPLUS Ch. 4 Exercises & Problems Creative Assignment #2 (Poodle)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
3	Accounting for Merchandising Operations	Kieso, Kimmel, & Weygandt, Chapter 5: Accounting for Merchandising Operations (pp. 5.1-5.31) Review Chapter PPT	ORION Ch. 5 WileyPLUS Continuing Case Ch. 5 WileyPLUS Ch. 5 Exercises & Problems Creative Assignment #3 (Chart)	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
	Inventories	Kieso, Kimmel, & Weygandt, Chapter 6: Inventories (pp. 6.1-6.24) Review Chapter PPT	ORION Ch. 6 WileyPLUS Continuing Case Ch. 6 WileyPLUS Ch. 6 Exercises & Problems Creative Assignment #4 (Short paper)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
4	Fraud, Internal Control, and Cash	Kieso, Kimmel, & Weygandt, Chapter 7: Fraud, Internal Control, and Cash (pp. 7.1-7.28) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 7 WileyPLUS Continuing Case Ch. 7 WileyPLUS Ch. 7 Exercises & Problems Creative Assignment #5 (PowerPoint)	CO1, CO2, CO4, CO5	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
	<b>MID-TERM EXAM (Chapters 1-7)</b>				CO1, CO2, CO3, CO4, CO5
5	Accounting for Receivables	Kieso, Kimmel, & Weygandt, Chapter 8: Accounting for Receivables (pp. 8.1-8.20) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 8 WileyPLUS Continuing Case Ch. 8 WileyPLUS Ch. 8 Exercises & Problems Blog post #3	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
	Plant Assets, Natural Resources, and Intangible Assets	Kieso, Kimmel, & Weygandt, Chapter 9: Plant Assets, Natural Resources, and Intangible Assets (9.1-9.25) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 9 WileyPLUS Continuing Case Ch. 9 WileyPLUS Ch. 9 Exercises & Problems Blog Post #4	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
6	Liabilities	Kieso, Kimmel, & Weygandt, Chapter 10: Liabilities (10.1-10.29) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 10 WileyPLUS Continuing Case Ch. 10 WileyPLUS Ch. 10 Exercises & Problems Creative Assignment #6 (Infographic)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1



Modules /Dates	Lessons	Readings	Assignments	Course Objectives Met	Estimated Hours on Task
	Corporations: Organization, Stock Transactions, and Stockholders' Equity	Kieso, Kimmel, & Weygandt, Chapter 11: Corporations: Organization, Stock Transactions, and Stockholders' Equity (11.1-11.32) Review Chapter PPT	ORION Ch. 11 WileyPLUS Continuing Case Ch. 11 WileyPLUS Ch. 11 Exercises & Problems Blog Post #5	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
7	Statement of Cash Flows	Kieso, Kimmel, & Weygandt, Chapter 12: Statement of Cash Flows (12.1-12.33) Review Chapter PPT	ORION Ch. 12 WileyPLUS Continuing Case Ch. 12 WileyPLUS Ch. 12 Exercises & Problems Start working on the final paper	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 1 Final Paper: 1
	Financial Analysis: The Big Picture	Kieso, Kimmel, & Weygandt, Chapter 13: Financial Analysis: The Big Picture (13.1-13.28) Review Chapter PPT	ORION Ch. 13 WileyPLUS Continuing Case Ch. 13 WileyPLUS Ch. 13 Exercises & Problems Continue working on the final paper	CO1, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Final Paper: 1
8	Review	Kieso, Kimmel, & Weygandt, Chapter 1-13 Review PowerPoints, Chapters 1-13	Final paper is due Complete unfinished assignments	CO1, CO2, CO3, CO4, CO5	
	<b>FINAL EXAM (Chapters 1-13)</b>			CO1, CO2, CO3, CO4, CO5	Exam: 2

### Suggested schedule for completion in 16 weeks:

Modules /Dates	Lessons	Readings	Assignments	Course Objectives Met	Estimated Hours on Task
Intro	Introduction & Orientation	Orientation Writing Expectations	Submit: Schedule Tell About Me Academic Honesty		
1	Accounting in Action	Kieso, Kimmel, & Weygandt, Chapter 1: Accounting in Action (pp. 1.1-1.26) Chapters 2-25 (flip-through) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 1 WileyPLUS Continuing Case Ch. 1 WileyPLUS Ch. 1 Exercises & Problems Blog Post #1	CO1, CO2, CO3, CO4, CO5	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
2	The Recording Process	Kieso, Kimmel, & Weygandt, Chapter 2: The Recording Process (pp. 2.1-2.24) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 2 WileyPLUS Continuing Case Ch. 2 WileyPLUS Ch. 2 Exercises & Problems Creative Assignment #1 (Padlet)	CO2, CO3	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
3	Adjusting the Accounts	Kieso, Kimmel, & Weygandt, Chapter 3: Adjusting the Accounts (pp. 3.1-3.30) Review Chapter PPT	ORION Ch. 3 WileyPLUS Continuing Case Ch. 3 WileyPLUS Ch. 3 Exercises & Problems Blog post #2	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
4	Completing the Accounting Cycle	Kieso, Kimmel, & Weygandt, Chapter 4: Completing the Accounting Cycle (pp. 4.1-4.28) Review Chapter PPT	ORION Ch. 4 WileyPLUS Continuing Case Ch. 4 WileyPLUS Ch. 4 Exercises & Problems Creative Assignment #2 (Poodle)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
5	Accounting for Merchandising Operations	Kieso, Kimmel, & Weygandt, Chapter 5: Accounting for Merchandising Operations (pp. 5.1-5.31) Review Chapter PPT	ORION Ch. 5 WileyPLUS Continuing Case Ch. 5 WileyPLUS Ch. 5 Exercises & Problems Creative Assignment #3 (Chart)	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1

Modules /Dates	Lessons	Readings	Assignments	Course Objectives Met	Estimated Hours on Task
6	Inventories	Kieso, Kimmel, & Weygandt, Chapter 6: Inventories (pp. 6.1-6.24) Review Chapter PPT	ORION Ch. 6 WileyPLUS Continuing Case Ch. 6 WileyPLUS Ch. 6 Exercises & Problems Creative Assignment #4 (Short paper)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
7	Fraud, Internal Control, and Cash	Kieso, Kimmel, & Weygandt, Chapter 7: Fraud, Internal Control, and Cash (pp. 7.1-7.28) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 7 WileyPLUS Continuing Case Ch. 7 WileyPLUS Ch. 7 Exercises & Problems Creative Assignment #5 (PowerPoint)	CO1, CO2, CO4, CO5	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
8	<b>MID-TERM EXAM</b> (Chapters 1-7)			CO1, CO2, CO3, CO4, CO5	Exam: 2 hrs.
9	Accounting for Receivables	Kieso, Kimmel, & Weygandt, Chapter 8: Accounting for Receivables (pp. 8.1-8.20) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 8 WileyPLUS Continuing Case Ch. 8 WileyPLUS Ch. 8 Exercises & Problems Blog post #3	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
10	Plant Assets, Natural Resources, and Intangible Assets	Kieso, Kimmel, & Weygandt, Chapter 9: Plant Assets, Natural Resources, and Intangible Assets (9.1-9.25) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 9 WileyPLUS Continuing Case Ch. 9 WileyPLUS Ch. 9 Exercises & Problems Blog Post #4	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
11	Liabilities	Kieso, Kimmel, & Weygandt, Chapter 10: Liabilities (10.1-10.29) Troy & Ruhupatty. <i>Scriptural Foundations for Accounting</i> . Review Chapter PPT	ORION Ch. 10 WileyPLUS Continuing Case Ch. 10 WileyPLUS Ch. 10 Exercises & Problems Creative Assignment #6 (Infographic)	CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Assign.: 1
12	Corporations: Organization, Stock Transactions, and Stockholders' Equity	Kieso, Kimmel, & Weygandt, Chapter 11: Corporations: Organization, Stock Transactions, and Stockholders' Equity (11.1-11.32) Review Chapter PPT	ORION Ch. 11 WileyPLUS Continuing Case Ch. 11 WileyPLUS Ch. 11 Exercises & Problems Blog Post #5	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Blog: 1
13	Statement of Cash Flows	Kieso, Kimmel, & Weygandt, Chapter 12: Statement of Cash Flows (12.1-12.33) Review Chapter PPT	ORION Ch. 12 WileyPLUS Continuing Case Ch. 12 WileyPLUS Ch. 12 Exercises & Problems Start working on the final paper	CO1, CO2, CO3, CO4	ORION: 1 Case: 1 Ex. & Problems: 1 Final Paper: 1
14	Financial Analysis: The Big Picture	Kieso, Kimmel, & Weygandt, Chapter 13: Financial Analysis: The Big Picture (13.1-13.28) Review Chapter PPT	ORION Ch. 13 WileyPLUS Continuing Case Ch. 13 WileyPLUS Ch. 13 Exercises & Problems Continue working on the final paper	CO1, CO4	ORION: 1 Case: 1 Ex. & Problems: 2 Final Paper: 1
15	Review	Kieso, Kimmel, & Weygandt, Chapter 1-13 Review PowerPoints, Chapters 1-13	Final paper is due Complete unfinished assignments	CO1, CO2, CO3, CO4, CO5	
16	<b>FINAL EXAM</b> (Chapters 1-13)			CO1, CO2, CO3, CO4, CO5	Exam: 2

### Completing Assignments

All assignments for this course will be submitted electronically through LearningHub unless otherwise instructed. Assignments and exams must be completed **within 180 days** of course registration date. This timeframe is subject to change depending on deadlines set by your home institution.

## Part 4: Grading Policy

### Graded Course Activities

Percent %	Description
10%	WileyPLUS ORION (10 points per chapter=130 points)
15%	WileyPLUS Exercises & Problems (13 @ 10 pts each= 130 points)
15%	WileyPLUS Continuing Case (13 @ 10 pts each =130 points)
5%	Blog Posts (5 @ 10 pts each =50 points)
5%	Creative Assignments (6 @ 10 pts each=60 points)
10%	Final Paper (1 @ 100 points)
20%	Mid-term Exam (1 Midterm @ 100 points)
20%	Final Exam (1 final @ 100 points)
100%	Total Percent Possible (total points possible 800 points)

### Viewing Grades in Learning Hub

- Click into the course.
- Click on the **Grades** link in the Settings Box to the left of the main course page.

### Letter Grade Assignment

Letter Grade	Percentage
A	93-100%
A-	90-92%
B+	88-89%
B	83-87%
B-	80-82%
C+	78-79%
C	73-77%
C-	70-72%
D	60-69%
F	0-59%

## Part 5: Course Policies

### Withdrawal and Incomplete Policies

The current withdrawal policy can be found online at <https://www.andrews.edu/distance/students/gradplus/withdrawal.html>. The incomplete policy is found online at <http://www.andrews.edu/weblmsc/moodle/public/incompletes.html>.

### Maintain Professional Conduct Both in the Classroom and Online

The classroom is a professional environment where academic debate and learning take place. Your instructor will make every effort to make this environment safe for you to share your opinions, ideas, and beliefs. In return, you are expected to respect the opinions, ideas, and beliefs of other students—both in the face-to-face classroom and online communication. Students have the right and privilege to learn in the class, free from harassment and disruption.

### **Academic Accommodations**

Students who require accommodations may request an academic adjustment as follows:

1. Read the Andrews University Disability Accommodation information at <https://www.andrews.edu/services/sscenter/disability/>
2. Download and fill in the disability form at <http://www.andrews.edu/services/sscenter/disability/accommodationsreqform.pdf> . Preferably type answers. To save a digital copy, 1) print to file and save or 2) print and scan. Email the completed form and disability documentation (if any) to [success@andrews.edu](mailto:success@andrews.edu) or fax it to (269) 471-8407.
3. Email [sdestudents@andrews.edu](mailto:sdestudents@andrews.edu) to inform the School of Distance Education that a disability has been reported to Student Success.

### **Commitment to Integrity**

As a student in this course (and at this university) you are expected to maintain high degrees of professionalism, commitment to active learning and participation in this class, and integrity in your behavior in and out of the classroom.

### **Commitment to Excellence**

You deserve a standing ovation based on your decision to enroll in, and effectively complete this course. Along with your pledge of “commitment to Integrity” you are expected to adhere to a “commitment to excellence.” Andrews University has established high academic standards that will truly enhance your writing and communication skills across the disciplines and in diverse milieu with many discourse communities in the workplace.

### **Honesty**

Using the work of another student or allowing work to be used by another student jeopardizes not only the teacher-student relationship but also the student’s academic standing. Lessons may be discussed with other students, tutors may help to guide a student’s work, and textbooks, encyclopedias and other resource materials may be used for additional assistance, but the actual response must be the student’s own work.

Exams must be completed in the presence of an approved supervisor without the assistance of books, notes, devices or outside help unless otherwise specified in the exam directions. The student should have no access to the exam either before or after it is taken. A student who gives information to another student to be used in a dishonest way is equally guilty of dishonesty.

Any violation of this policy will be taken before the Higher Education Academic and Curriculum Committee for appropriate punitive action.

Copyright © 2018-2021 by Andrews University.

All rights reserved. No part of these course materials may be reproduced, stored in a retrieval system, or transmitted by any form or by any means-electronic, mechanical, photocopying, recording, or otherwise-except as may be expressly permitted by the applicable copyright statutes or in writing by Andrews University.