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NOV 13 2013

Course Information

Date Submitted: 6/26/2013

Current Prefix and Number: B&E - Business and Economics , B&E 221 - ACCOUNTING FUNDAMENTALS I

OFFICE OF THE
STUDENT COUNCIL

Other Course:

Proposed Prefix and Number: B&E 221

What type of change is being proposed?

Major – Add Distance Learning

Should this course be a UK Core Course? No

1. General Information

a. Submitted by the College of: College of Business and Economics

b. Department/Division: MBA Program

c. Is there a change in 'ownership' of the course? No

If YES, what college/department will offer the course instead: Select...

e. Contact Person

Name: John Smigla

Email: johnsmigla@uky.edu

Phone: 323-9683

Responsible Faculty ID (if different from Contact)

Name:

Email:

Phone:

f. Requested Effective Date

Semester Following Approval: Yes OR Effective Semester:

2. Designation and Description of Proposed Course

a. Current Distance Learning (DL) Status: Please Add

b. Full Title: ACCOUNTING FUNDAMENTALS I

Proposed Title: Accounting Fundamentals I

c. Current Transcript Title: ACCOUNTING FUNDAMENTALS I

Proposed Transcript Title: ACCOUNTING FUNDAMENTALS I

d. Current Cross-listing: none

Proposed – ADD Cross-listing :

Proposed – REMOVE Cross-listing:

e. Current Meeting Patterns

LECTURE: 2

Proposed Meeting Patterns

LECTURE: 2

f. Current Grading System: ABC Letter Grade Scale

Proposed Grading System: PropGradingSys

g. Current number of credit hours: 2

Proposed number of credit hours: 2

h. Currently, is this course repeatable for additional credit? No

Proposed to be repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester? No

2i. Current Course Description for Bulletin: Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.

Proposed Course Description for Bulletin: Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.

2j. Current Prerequisites, if any: Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

Proposed Prerequisites, if any: Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

2k. Current Supplementary Teaching Component:

Proposed Supplementary Teaching Component: No Change

3. Currently, is this course taught off campus? No

Proposed to be taught off campus? No

If YES, enter the off campus address:

4. Are significant changes in content/student learning outcomes of the course being proposed? No

If YES, explain and offer brief rationale:

5a. Are there other depts. and/or pgms that could be affected by the proposed change? No

If YES, identify the depts. and/or pgms:

5b. Will modifying this course result in a new requirement of ANY program? No

If YES, list the program(s) here:

6. Check box if changed to 400G or 500: No

Distance Learning Form

Instructor Name: John Smigla

Instructor Email: johnsmigla@uky.edu

Internet/Web-based: Yes

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations? Students are permitted to email, call, or visit the professor with any questions they may have. Yes, the syllabus conforms to all University Senate Syllabus Guidelines including

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc. The same material will be covered. Learning outcomes are the same and the point distribution with regard to exams, cases, and homework have not changed.

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc. To ensure that students have learned the material, the exams must be taken in person and will be proctored by the instructor.

4. Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above? This course is currently only being used to fulfill the accounting prerequisite requirement for the MBA program and will not satisfy ANY undergraduate degree requirement.

If yes, which percentage, and which program(s)? NA

5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting? Students will have access to services provided by Distance Learning Programs as well as IT. Also, the students will have full access to the instructor by email, phone, and office visits.

6. How do course requirements ensure that students make appropriate use of learning resources? Some of the Financial Statement Analysis cases will require students to use library facilities and other resources such as Dunn and Bradstreet or Standard and Poors data bases.

7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program. Not Applicable to this course

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)? The syllabus provides contact information for obtaining technical assistance.

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? YES

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology. NA

10. Does the syllabus contain all the required components? YES

11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name: John Smigla

SIGNATURE|JMETT2|Joanie Ett-Mims|B&E 221 CHANGE Undergrad Council Review|20131113

SIGNATURE|SKELLEY|Scott W Kelley|B&E 221 CHANGE College Review|20130913

Courses | **Request Tracking**

Course Change Form

<https://myuk.uky.edu/sap/bc/soap/rfc?services=>

[Open in full window to print or save](#)

Generate PDF

Attachments:

Upload File

ID	Attachment
Delete 2567	B&E 221 - Accounting Fundamentals I Online Syllabus

Select saved project to retrieve...

Get New

NOTE: Start form entry by choosing the Current Prefix and Number
(*denotes required fields)

Current Prefix and Number:	B&E - Business and Economics B&E 221 - ACCOUNTING FUNDAMENTALS I	Proposed Prefix & Number:	B&E 221
* What type of change is being proposed?		<input type="checkbox"/> Major Change <input checked="" type="checkbox"/> Major - Add Distance Learning <input type="checkbox"/> Minor - change in number within the same hundred series, exception for same "hundred series" <input type="checkbox"/> Minor - editorial change in course title or description which does not imply content or emphasis <input type="checkbox"/> Minor - a change in prerequisite(s) which does not imply a change in content or emphasis, or which is made necessary by the elimination or significant a prerequisite(s) <input type="checkbox"/> Minor - a cross listing of a course as described above	
Should this course be a UK Core Course? <input type="radio"/> Yes <input checked="" type="radio"/> No			
If YES, check the areas that apply:			
<input type="checkbox"/> Inquiry - Arts & Creativity <input type="checkbox"/> Composition & Communications - II <input type="checkbox"/> Inquiry - Humanities <input type="checkbox"/> Quantitative Foundations <input type="checkbox"/> Inquiry - Nat/Math/Phys Sci <input type="checkbox"/> Statistical Inferential Reasoning <input type="checkbox"/> Inquiry - Social Sciences <input type="checkbox"/> U.S. Citizenship, Community, Diversity <input type="checkbox"/> Composition & Communications - I <input type="checkbox"/> Global Dynamics			
1. General Information			
a. Submitted by the College of:		College of Business and Economics	
		Submission Date: 6/26/2013	
b. Department/Division:		MBA Program	
c.* Is there a change in "ownership" of the course?			
<input type="radio"/> Yes <input checked="" type="radio"/> No If YES, what college/department will offer the course instead? Select...			
e.* * Contact Person Name:		John Smigla	Email: johnsmigla@uky.edu Phone: 323-9683
* Responsible Faculty ID (if different from Contact):			Email: Phone:
f.* Requested Effective Date:		<input checked="" type="checkbox"/> Semester Following Approval	OR Specific Term: 2
2. Designation and Description of Proposed Course.			
a. Current Distance Learning (DL) Status:		<input type="radio"/> N/A <input type="radio"/> Already approved for DL* <input checked="" type="radio"/> Please Add <input type="radio"/> Please Drop	
*If already approved for DL, the Distance Learning Form must also be submitted <u>unless</u> the department affirms (by checking this box) that proposed changes do not affect DL delivery.			
b. Full Title:		ACCOUNTING FUNDAMENTALS I	Proposed Title: * Accounting Fundamentals I
c. Current Transcript Title (if full title is more than 40 characters):		ACCOUNTING FUNDAMENTALS I	

c. Proposed Transcript Title (if full title is more than 40 characters):		ACCOUNTING FUNDAMENTALS I			
d. Current Cross-listing:	<input checked="" type="checkbox"/> N/A	OR	Currently ³ Cross-listed with (Prefix & Number):	NONE	
Proposed – ADD ¹ Cross-listing (Prefix & Number):					
Proposed – REMOVE ^{2d} Cross-listing (Prefix & Number):					
e. Courses must be described by at least one of the meeting patterns below. Include number of actual contact hours ⁵ for each meeting pattern type.					
Current:	Lecture 2	Laboratory ⁵	Recitation	Discussion	Indep. Study
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other	Please explain:	
Proposed: *	Lecture 2	Laboratory ⁵	Recitation	Discussion	Indep. Study
	Clinical	Colloquium	Practicum	Research	Residency
	Seminar	Studio	Other	Please explain:	
f. Current Grading System:	ABC Letter Grade Scale				
Proposed Grading System:*	<input checked="" type="radio"/> Letter (A, B, C, etc.) <input type="radio"/> Pass/Fail <input type="radio"/> Medicine Numeric Grade (Non-medical students will receive a letter grade) <input type="radio"/> Graduate School Grade Scale				
g. Current number of credit hours:	2	Proposed number of credit hours:*	2		
h.* Currently, is this course repeatable for additional credit?					<input type="radio"/> Yes <input checked="" type="radio"/> No
* Proposed to be repeatable for additional credit?					<input type="radio"/> Yes <input checked="" type="radio"/> No
If YES:	Maximum number of credit hours:				
If YES:	Will this course allow multiple registrations during the same semester?				<input type="radio"/> Yes <input checked="" type="radio"/> No
i. Current Course Description for Bulletin:	Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.				
* Proposed Course Description for Bulletin:	Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement.				
j. Current Prerequisites, if any:	Prereq: Acceptance into MBA program, other graduate program or consent of instructor.				
* Proposed Prerequisites, if any:	Prereq: Acceptance into MBA program, other graduate program or consent of instructor.				
k. Current Supplementary Teaching Component, if any:	<input type="checkbox"/> Community-Based Experience				

	<input type="radio"/> Service Learning <input type="radio"/> Both
<i>Proposed Supplementary Teaching Component:</i>	<input type="radio"/> Community-Based Experience <input type="radio"/> Service Learning <input type="radio"/> Both <input checked="" type="radio"/> No Change
3. Currently, is this course taught off campus?	<input type="radio"/> Yes <input checked="" type="radio"/> No
* Proposed to be taught off campus?	<input type="radio"/> Yes <input checked="" type="radio"/> No
If YES, enter the off campus address:	
4.* Are significant changes in content/student learning outcomes of the course being proposed?	<input type="radio"/> Yes <input checked="" type="radio"/> No
If YES, explain and offer brief rationale:	
5. Course Relationship to Program(s).	
a.* Are there other depts and/or pgms that could be affected by the proposed change?	<input type="radio"/> Yes <input checked="" type="radio"/> No
If YES, identify the depts. and/or pgms:	
b.* Will modifying this course result in a new requirement² for ANY program?	<input type="radio"/> Yes <input checked="" type="radio"/> No
If YES ² , list the program(s) here:	
6. Information to be Placed on Syllabus.	
a. <input type="checkbox"/> Check box if changed to 400G or 500.	If changed to 400G- or 500-level course you must send in a syllabus and you must include the different between undergraduate and graduate students by: (i) requiring additional assignments by the graduate and/or (ii) establishing different grading criteria in the course for graduate students. (See SR 3.1.4.)

Distance Learning Form

This form must accompany every submission of a new/change course form that requests distance learning delivery. This form may be required when changing a course already approved for I fields are required!

Introduction/Definition: For the purposes of the Commission on Colleges Southern Association of Colleges and Schools accreditation review, *distance learning* is defined as educational process in which the majority of the instruction (interaction between students and instructors and among students) in a course occurs when students and instructor are not in the same place. Instruction may be synchronous or asynchronous. A distance learning (DL) course may employ correspondence study, or audio, video, or computer technology.

A number of specific requirements are listed for DL courses. **The department proposing the change in delivery method is responsible for ensuring that the requirements are satisfied at the individual course level.** It is the responsibility of the instructor to have read and understood the university-level assurances regarding an equivalent e students utilizing DL (available at <http://www.uky.edu/USC/New/forms.htm>).

Course Number and Prefix: B&E 221	Date: 6/20/2013
Instructor Name: John Smigla	Instructor Email: johnsmigla@uky.edu
Check the method below that best reflects how the majority of the course content will be delivered.	
Internet/Web-based <input checked="" type="checkbox"/>	Interactive Video <input type="checkbox"/>
Hybrid <input type="checkbox"/>	

Curriculum and Instruction

- How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Syllabus Guidelines, specifically the Distance Learning Considerations?
 Students are permitted to email, call, or visit the professor with any questions they may have. Yes, the syllabus conforms to all University Senate Syllabus Guidelines including

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goal assessment of student learning outcomes, etc.
The same material will be covered. Learning outcomes are the same and the point distribution with regard to exams, cases, and homework have not changed.
3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic policy; etc.
To ensure that students have learned the material, the exams must be taken in person and will be proctored by the instructor.
4. Will offering this course via DL result in at least 25% or at least 50%* (based on total credit hours required for completion) of a degree program being offered via an as defined above?
This course is currently only being used to fulfill the accounting prerequisite requirement for the MBA program and will not satisfy ANY undergraduate degree requirement.
Which percentage, and which program(s)?
NA
*As a general rule, if approval of a course for DL delivery results in 50% or more of a program being delivered through DL, the effective date of the course's DL delivery is 12 months from the date of approval.
5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting? Students will have access to services provided by Distance Learning Programs as well as IT. Also, the students will have full access to the instructor by email, phone, and office visits.

Library and Learning Resources

6. How do course requirements ensure that students make appropriate use of learning resources?
Some of the Financial Statement Analysis cases will require students to use library facilities and other resources such as Dunn and Bradstreet or Standard and Poors data bases.
7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.
Not Applicable to this course

Student Services

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)?
The syllabus provides contact information for obtaining technical assistance.
9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)?
 Yes
 No
If no, explain how students enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.
NA
10. Does the syllabus contain all the required components, below? Yes
- Instructor's *virtual* office hours, if any.
 - The technological requirements for the course.
 - Contact information for Distance Learning programs (<http://www.uky.edu/DistanceLearning>) and Information Technology Customer Service Center (<http://www.uky.edu/UKIT/Help/>; 859-218-HELP).
 - Procedure for resolving technical complaints.
 - Preferred method for reaching instructor, e.g. email, phone, text message.
 - Maximum timeframe for responding to student communications.
 - Language pertaining academic accommodations:
 - "If you have a documented disability that requires academic accommodations in this course, please make your request to the University Disability Resource Center. The Center will require current disability documentation. When accommodations are approved, the Center will provide me with a Letter of Accommodation detailing the recommended accommodations. Contact the Disability Resource Center, Jake Karnes, Director at 859-257-2754 or jkarnes@email.uky.edu."
 - Information on Distance Learning Library Services (<http://www.uky.edu/Libraries/DLIS>)
 - Carla Cantagallo, DL Librarian
 - Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
 - Email: dlservice@email.uky.edu
 - DL Interlibrary Loan Service: http://www.uky.edu/Libraries/libpage.php?web_id=253&lib_id=16
11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name:

John Smigla

Revised
8/09

- ^[1] See comment description regarding minor course change. *Minor changes are sent directly from dean's office to Senate Council Chair. If Chair deems the change as "r form will be sent to appropriate academic Council for normal processing and contact person is informed.*
- ^[2] Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.
- ^[3] Signature of the chair of the cross-listing department is required on the Signature Routing Log.
- ^[4] Removing a cross-listing does not drop the other course – it merely unlinks the two courses.
- ^[5] Generally, undergrad courses are developed such that one semester hr of credit represents 1 hr of classroom meeting per wk for a semester, exclusive of any lab meeting generally represents at least two hrs per wk for a semester for 1 credit hour. (See *SR 5.2.1.*)
- ^[6] You must also submit the Distance Learning Form in order for the course to be considered for DL delivery.
- ^[7] In order to change a program, a program change form must also be submitted.

Submit as New Proposal Save Current Changes

B&E 221-Accounting Fundamentals I (Distance Learning Format)

TEXT: Financial Accounting-A Business Process Approach, Jane Reimers, 3rd Edition, Pearson, and access to 'MyAccountingLab'
ISBN: 978-0-13-611529-8 or 0-13-611529-2

PROFESSOR: John Smigla

OFFICE: Gatton College of Business and Economics-Room 350A

EMAIL: johnsmigla@uky.edu

PHONE: 859-323-9683

OFFICE HRS: Tuesday and Thursday: 9:30-11:30 am
You can also contact me by email or phone and I will respond within 12 hours during the regular semester.

COURSE DESCRIPTION:

Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement. Prerequisite: Acceptance into MBA program, other graduate program or consent of instructor.

COURSE RATIONALE:

This pre-MBA course will provide you with the basic financial accounting knowledge you will need to enter the MBA program. Emphasis will be placed on the use of financial accounting information in decision making by individuals in business, government, and other organizations, and will not focus on the needs of one group over another. Given that this course is preparing you for graduate studies, detailed accounting procedures and the language of debits and credits will not be covered. At the conclusion of this course, you will be able to understand and interpret the financial statements. This course will also establish the framework for further study in accounting and finance throughout your graduate studies since a strong foundation in these disciplines is necessary in the business decision making process. The accounting environment is examined along with the basic principles and concepts which govern the recording and reporting of accounting data. The study of accrual accounting and the impact business transactions have on the financial statements are covered with emphasis on how these statements are utilized by decision makers. Accounting for current and long-term assets and liabilities is introduced along with the study of contributed capital, retained earnings and the non-operating components of income. The course concludes with interpreting the cash flow statement and basic financial statement analysis for decision making purposes.

STUDENT LEARNING OUTCOMES:

- Define accounting terminology and concepts.
- Distinguish and differentiate generally accepted accounting principles in the reporting of assets, liabilities and stockholders' equity.
- Distinguish the pros and cons of various accounting methods.
- Apply the revenue recognition principle and the matching of revenues and expenses.
- Analyze how business transactions affect the financial statements.
- Analyze the financial statements.
- Assess the various ethical issues in accounting.

METHOD OF INSTRUCTION:

All lectures and homework problems assigned will be covered step by step with explanations on Blackboard. Since you will work at your own pace in this course, we will not have any Blackboard discussions however, we will use 'MyAccountinLab' a homework manager system through your textbook publisher. I will assign algorithmic versions of the homework problems I cover in lecture and you will be required to solve similar problems for your class participation component of your grade. You will also be required to post your solutions to the Financial Statement Analysis Cases on blackboard. These cases will require you to answer a series of questions and/or solve various problems after reviewing and analyzing the information presented in an actual annual report. These activities will assist you in achieving the learning objectives of interpreting the financial statements and making basic decisions or judgments using accounting data. Some cases will also focus on ethics which will achieve the learning outcome: "Make value judgments concerning the various legal and ethical issues in business". **These assignments are to be worked by each individual student with no communication with other students or anyone else.** (See next section)

HONOR CODE:

The UKY Honor Code applies to all aspects of this course. Per university policy, students shall not plagiarize, cheat, or falsify or misuse academic records. Students are expected to adhere to University policy on cheating and plagiarism in all courses. The minimum penalty for a first offense is a zero on the assignment on which the offense occurred. If the offense is considered severe or the student has other academic offenses on their record, more serious penalties, up to suspension from the university may be imposed. Any violation is considered unacceptable and I will pursue the required and necessary actions. For a copy of the rules of the University Senate governing academic misconduct, see section 6.3 on the following web page:
<http://www.uky.edu/StudentAffairs/Code/part2.htm>.

REQUIRED TECHNOLOGY AND RESOURCES:

- The latest version of Java
- The latest version of Adobe Flash
- The latest version of Adobe Acrobat Reader
- Microsoft Office (Available free to students through <http://download.uky.edu>)

If you have any questions or need assistance, the UKIT Service Desk is available for all

supported student technology needs.

<http://www.uky.edu/ukit/Help/>

Phone: 859-218-HELP(4357)

Toll-Free: 1-877-481-UKIT(8548)

Email: helpdesk@uky.edu

Contact information for Distance Learning Programs is:

(<http://www.uky.edu/DistanceLearning>)

Contact Information on Distance Learning Library Services

(<http://www.uky.edu/Libraries/DLLS>)

- Carla Cantagallo, DL Librarian
- Local phone number: 859 257-0500, ext. 2171; long-distance phone number: (800) 828-0439 (option #6)
- Email: dllservice@email.uky.edu
- DL Interlibrary Loan Service:
http://www.uky.edu/Libraries/libpage.php?lweb_id=253&llob_id=16

GRADE ASSESSMENT:

Your final grade will be based upon the following point distribution:

Midterm Exam	200 points
Final Exam	200
MyAccountingLab	50
Financial Statement Analysis Cases	<u>50</u>
Total Points	<u>500</u> points

The grading scale is as follows:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
E	59% or lower

The mid-term and final exams must be taken in person on any Wednesday during the regular semester from 2-7 pm. You will need to contact me a week before you plan to take either exam and I will inform you what room the exam will be held in.

MISSED EXAMS:

If you are unable to take a scheduled exam, you must notify me by email no later than 5 pm the day before the exam to avoid any point penalty. For later notifications or no shows, you will need to provide a medical emergency excuse or other evidence indicating that you were unable to make the exam and notify me. If you fail to provide this evidence, you will be penalized 20 points.

ACADEMIC ACCOMMODATION:

If you have a documented disability that requires academic accommodations, please contact me as soon as possible. In order to receive accommodations in this course, you must provide me with a Letter of Accommodation from the Disability Resource Center (Room 2, Alumni Gym, 257-2754, jkarnes@uky.edu) for coordination of campus disability services available to students with disabilities.

COURSE CALENDAR:

Lecture and Discussion Topics

Assignment Due

Business: What's It All About? (Chap. 1)	SE 1-2, SE1-3, SE1-4, E1-19A, E1-22A P1-46A, P1-50A Financial Statement Analysis FSA1-1 & FSA1-2
Qualities of Accounting Information (Chap. 2)	SE2-1, SE2-2 E2-23A, P2-39A, P2-40A
Accruals and Deferrals: Timing is Everything (Chap. 3)	E3-25A, E3-26A, E3-27A E3-28A, E3-30A, E3-37A, P3-57A Financial Statement Analysis FSA3-3
Cash and Accounts Receivable (Chap. 4)	SE4-6A, E4-26A, E4-27A, E4-28A, E4-29A P4-47A Financial Statement Analysis FSA4-1 Critical Thinking Problem-Risk & Control p.199
The Purchase and Sale of Inventory (Chap. 5)	SE5-10, E5-21A, E5-23A, E5-24A, E5-27A E5A-4B (Appendix A, page 264) Critical Thinking Problems-Ethics, page 260
Acquisition and Use of Long-Term Assets (Chap. 6)	E6-39A, E6-46A, E6-47A, P6-70A, P6-73A Financial Statement Analysis FSA6-1

Mid-term Exam (200 points), Chapters 1-6. You must schedule one week in advance and take in person.

Accounting for Liabilities (Chap. 7)	Homework exercises for Chapter 7 are posted under 'Assignments' on Blackboard
Accounting for Stockholders' Equity (Chap. 8)	E8-27A, E8-30A, E8-37A, E8-38A Financial Statement Analysis FSA8-1
Interpreting and Analyzing the Cash Flow Statement (Chap. 9)	E9-20A, E9-26A, E9-29A, E9-32A, P9-49A Financial Statement Analysis FSA9-3
Using Financial Statement Analysis (Chap. 10)	E10-24A, E10-25A, E10-26A, E10-27A, E10B-3A (Appendix B, page 409)
Quality of Earnings, Corporate Governance & IFRS (Chap. 11)	Multiple Choice-page 425 SE11-1, SE11-2, SE 11-3, SE11-6, SE11-7, SE11-9

Final Exam (200 points), Chapters 7-11. You must schedule one week in advance and take in person.
