Follow the links below to get information on the following topics:

**Should I Take This Course** (Page 2)
**How to Contact Your Instructor** (Page 2)
**How to Contact Distance-Learning Office (CEPD)** (Page 2)
**How to Get Your Needed Materials** (Page 2)
  - Textbook
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**Grading** (Page 4)
  - How Grades are Calculated
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**Reading the Book** (Page 4)
**Homework** (Page 4)
  - Why You Need to Do It
  - How to Access It
  - Due Dates for Homework
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  - Where do I take them?
  - When do I take them?
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**How to Drop the Course** (Page 7)
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Other Important Items
  - **Academic Integrity Policy** (Page 9)
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  - **Syllabus Attachment** (Page 10)
  - **Guidelines on Email Etiquette** (Page 11)
  - **School of Accounting Student Code of Conduct** (Page 10)
SHOULD I TAKE THIS COURSE
Before you decide whether to enroll in ACCT-2103 via distance learning, you should be aware that ACCT-2103 is a challenging and rigorous course. In a normal, 15-week semester, I recommend that in-class students who want an A or a B in the course prepare to study an absolute minimum of 3-5 hours per week in addition to any time spent in class (i.e., viewing videos). Taking this course via online learning will not make it easier. Taking it in an 8-week period means double the effort!

HOW TO CONTACT YOUR INSTRUCTOR
Hello, I’m Dr. Carol Johnson, the instructor for this course. Following are some ways you can get ahold of me:

- The recommended approach if you have personal issues or grading issues is to email me at carol.johnson@okstate.edu. Email does not require that we both be available at the same time, and it allows you to contact me on evenings and weekends. As a rule of thumb, I do not open an email if I am not sure who is sending it. Consequently, please include subject lines in your emails that communicate to me that you are in my class, e.g., “Accounting 2103 question.” Please specify “ACCT-2103,” as I have several online classes. If I have to take time to figure out which class you’re in, it slows the response. (Note the section on email etiquette near the end of this syllabus.)
- If you’re having problems with course material, post a question on the D2L discussion board. D2L is located at oc.okstate.edu. You can sign in using your OKEY ID and password. Once you click on your course, you’ll find a tab labeled Discussions. You may post your questions there.
- My office phone is (405) 744-5064, but as a rule of thumb, email will result in quicker turnaround.
- If you need help and don’t know who to contact, go to page 7 of this syllabus for instructions.

HOW TO CONTACT THE DISTANCE-LEARNING OFFICE
For technical or administrative assistance, contact the Spears Distance Learning Office
Location: 108 Gundersen
Phone: (866)-678-3933 or (405) 744-4048
Email: spearsdistance@okstate.edu
Online assistance with video lectures: http://cepdboldistance.wikispaces.com

HOW TO GET YOUR NEEDED MATERIALS
We will be using the MyAccountingLab homework software for the Financial Accounting textbook (10th Edition) by Harrison, Horngren, and Thomas. This textbook is published by Pearson and it looks like this:

Please read the instructions below very carefully.

To Purchase the Required Software
Go to www.pearsonmylab.com. Click on the Student link on the right-hand side (see where red arrow points below).
In order to register, you will need your email address, the course ID (which is johnson97205), and a credit card number. If you do not have a credit card, you can buy a prepaid card at WalMart or other retail establishments.

The cost of the homework software (MyAccountingLab) is $55. **When you purchase the software subscription, you’ll also have an option to purchase access to the eText for an additional $50. I strongly recommend that you purchase this access, as it should help you significantly in completing your homework. You can also purchase a loose-leaf, printed copy of the book at this time for $55, and Pearson will ship it to you for no shipping charge.**

If you prefer to purchase a book other than the eText that can be purchased with the software or the loose-leaf printed copy, there are a variety of ways to do that:

**Printed book prices:**
- Purchase new from Amazon - $226.78
- Purchase used from Amazon - $197.50
- Rent from Amazon - $53.00

**E-Book prices - other than the version that can be purchased with the software:**
- You can purchase an eTextbook from Amazon for $197.75
- You can rent a digital textbook from www.coursesmart.com that is portable (i.e., can be used while you don’t have Internet access) and can be highlighted for $149.32. You can print pages from this eTextbook.

Other resources are located at the OSU D2L website at oc.okstate.edu. Your ID for the D2L website is your OSU email address, and your password is your O-Key password. The resources available on D2L include the following, most of which are located on the “Content” tab.
- Copy of course syllabus and assignment schedule
- Link to online homework assignments
- Video lectures
- Other class materials
COURSE OBJECTIVES
This course has three major objectives that fit within two of the undergraduate program learning goals.

<table>
<thead>
<tr>
<th>Course Objective</th>
<th>Program Learning Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students should recognize and be able to apply techniques and practices</td>
<td>• Business Knowledge &amp;</td>
</tr>
<tr>
<td>employed in financial accounting as applied to business entities.</td>
<td>Competency</td>
</tr>
<tr>
<td>Students should be able to prepare basic financial accounting information and</td>
<td>• Business Knowledge &amp;</td>
</tr>
<tr>
<td>reports.</td>
<td>Competency</td>
</tr>
<tr>
<td>Students should be able to use financial accounting data for making business</td>
<td>• Business Knowledge &amp;</td>
</tr>
<tr>
<td>decisions.</td>
<td>Competency • Critical Thinking</td>
</tr>
</tbody>
</table>

GRADING
Your grade will consist of the following components:

<table>
<thead>
<tr>
<th>Item</th>
<th>% of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>80%</td>
</tr>
<tr>
<td>Online Quizzes</td>
<td>10</td>
</tr>
<tr>
<td>Online Homework</td>
<td>10</td>
</tr>
</tbody>
</table>

Grades will be determined based on the student’s earned percentage of possible points, as follows:
- A = 90 – 100%
- B = 80 – 89.99%
- C = 65 – 79.99%
- D = 50 – 64.99%
- F = Less than 50%

Important:
- **This is a challenging and rigorous course.** In a normal, 15-week semester, I recommend that in-class students who want an A or a B in the course be prepared to study an absolute minimum of 5 hours per week in addition to any time spent in class. **Taking this course via online learning will not make it easier.**

How to view your grades:
- Exam, homework, and quiz grades will be posted on the D2L website.

READING THE BOOK
I have created videos for each chapter; but no video is as comprehensive as a book. At the same time, I realize that a lot of students don’t read the textbook; but that won’t stop me from recommending it. I recommend that you read and study each chapter once and then use your remaining available time working problems. Keep in mind, however, that “read and study” is different than “skim.” You will learn the material if you take the time, as you read, to make sure you understand each example and self-study quiz. Understand how each number was derived and why a particular account is debited or credited. If you do not understand, then please post a question on the discussion board. Do not be afraid to ask questions. If you don’t understand something in the textbook, you are not alone. It is not all easy. However, your success depends on getting answers to your questions quickly. So, ask the question and hit that “send” key. Remember, however, I can answer specific questions. Unfortunately, I can’t help you with questions like, “I just don’t understand any of this.”

HOMEWORK
- **Why do you need to do homework?** There are two reasons:
  - First, it counts for 10% of your grade (i.e., one letter grade).
  - Second, accounting is a topic that you learn primarily by doing. My general advice to students is to read the chapter once very thoroughly and then work as many problems as you possibly can. When you watch me do something in lecture (or video), you may think you understand it and can do it. The reality is that most people can’t do it without practice. You wouldn’t try to learn to play the piano by just watching someone else do it, so why try it with accounting?
• How do you access the homework?
  o You can access your homework assignments by going to www.pearsonmylab.com and then signing in using
    the email address you used to register and the password you created when you registered. Consider
    bookmarking this website on your computer so that it will be easy to get there.

• Due dates for homework:
  o Problems and exercises will be assigned weekly for each chapter. To earn credit, the homework must be
    complete (and accurate) by 5 p.m. Central Time on the Sunday shown on the class assignment schedule
    at the end of this syllabus. PearsonMyLab tracks all time as Central Standard Time (CST) for this course, so
    if you live or are traveling outside the Central time zone when completing your homework, take this time
    difference into account.

• Extensions on homework:
  o No extensions will be allowed on homework. The homework software does not readily accommodate any
    extensions without messing up assignments for all other students. Nor do I have a crystal ball that allows me
    to determine which students have good/bad reasons for extensions. I will drop your three lowest homework
    grades for the semester. Consequently, those drops can be used to cover problems such as illness, funerals,
    Internet problems, etc. However, when the drops are used up, there are no more. So please don’t blow off
    your homework early on, because you may not have those drops later when you need them for something
    important.

• Help on homework:
  o Homework is something you should do—not something I should do for you. Some students are inclined to
    become overly dependent on the instructor, tutors, or others to help them with homework and
    consequently don’t learn to do it themselves. Students who don’t struggle through solving problems tend to
    do poorly on exams. Consequently, I will provide you with homework help AFTER the due date for
    homework; but will only provide limited help before the due date. To request homework help, post your
    questions on the D2L discussion board topic related to the particular chapter. I will provide help ONLY if you
    tell me what your answer was and how you did your calculation. If you tried several things and none of them
    worked, show me at least one of them. Otherwise, you’re putting me in a position where you’re asking me
    to do your homework for you. So give it your best effort and don’t be afraid to make mistakes. We all learn
    more from our mistakes than our successes. You are welcome to help each other out on the discussion
    board; and I hope you do.

• I make mistakes, too—So don’t wait to contact me!
  o It would be nice if I didn’t, but I do make mistakes. In particular, when setting up assignments online, it is
    easy to miss one little “switch” that has to be set, and the assignment won’t be available to you when it’s
    supposed to be. At any point that you run into a glitch, please email me right away. Don’t assume it’s a
    problem with the server that will be fixed in a few hours. The sooner I’m aware of a problem, the sooner I
    can get you back up and running. And if there is a problem with the server—I still want you to let me know!
    By the way, if the homework isn’t available when it should be, please email me rather than posting it on the
    discussion board.

As an additional note, and I really don’t intend to be mean about this: I often have students tell me at the
end of the semester that they didn’t understand how to do x, y, and z during the course. I ask them, “Why
didn’t you post a question on the discussion board?” They respond that it’s too embarrassing to ask
questions. If you feel that way (and many do), please give it all you can to get over it. You don’t stand a
chance of survival in the world of work if you won’t ask questions when you’re confused or can’t ask a
question in front of a group of your peers. So please, screw up some courage and do this.

Note that if your problem is that you can’t see a video, that’s a problem the Distance Learning office will
need to solve. You can email me, and I’ll email them; however, you’ll get it fixed a whole lot quicker if you
send your email directly to them at spearsdistance@okstate.edu.

QUIZZES
Ten percent of your grade will be based on quizzes. While you have homework for 11 chapters, you will have quizzes for 12 chapters. (Chapter 13 is the “quiz only” chapter.) You may take your quizzes with open book and notes. However, keep in
mind that your exams will not be open-book or open-note. I will drop your three lowest quiz scores. You will have a time
deadline for each quiz—typically about 20 minutes.

Quizzes will be available on the Quizzes tab of D2L (oc.okstate.edu) and should be taken according to the assignment
schedule. All quizzes are due by 11:55 p.m. on their respective Sunday due dates. You have an unlimited number of attempts
at each quiz up until the quiz due date, and I will use your highest score from these attempts.

Quiz questions are drawn randomly from a bank of questions and I will draw randomly from that same bank of questions for
your exam questions; so the more you practice with the quizzes, the better you are likely to do with your exams.

EXAMS
• Where do I take them?
  o All tests must be taken under one of three conditions:
    ▪ Proctored by ProctorU (preferred) – a remote proctoring service;
    ▪ Taken in a certified testing center on the OSU Stillwater or Tulsa campus; or
    ▪ Taken in a military testing center (military students only).
  o See the explanation of these options on page 9 of this syllabus to help you make a decision as to which
testing option you will choose. You can contact our Distance Learning Office at spearsdistance@okstate.edu
for help with a testing arrangement.
  o At the beginning of the semester, you should complete a Student Information Form, on which you will
indicate your choice of testing situation. If you need to change your testing situation mid-semester, please
file a new proctor form with the Distance Learning Office as soon as possible.
• When do I take exams?
  o See the class schedule on page 8 of this syllabus for the dates for Exam Nos. 1, 2, and 3.
• What if I miss an exam?
  o You have three scheduled exams dates. However, I will treat these items as four separate exams for grading
purposes:
    ▪ MIDTERM EXAM: Chapters 1-4
    ▪ MIDTERM EXAM: Chapters 5-8
    ▪ FINAL EXAM: Chapters 9, 10, and 12
    ▪ FINAL EXAM: Comprehensive (taken at same time as above)
  o I will plan to drop your lowest exam score from these four components. So if, for example, you miss the first
midterm exam or the second midterm exam, the score for the missed exam will be recorded as a zero and
will be the exam score that gets dropped. If you miss a second exam, that score will be zero and will NOT get
dropped. You MUST take the final exam, but if your lowest score for the semester occurs on one of the two
parts of that exam and you haven’t missed any midterm exams, then the half of your final exam with the
lowest score will be dropped.
• What should I bring to the exam?
  o Bring pencils, erasers, and a nonprogrammable calculator. A nonprogrammable calculator is a calculator
that does not have all the letters of the alphabet and cannot store text or functions that you create or
upload. You may not use a calculator that has access to the Internet or cell phone functions.
  o During the exam, cell phones and MP3 players should be turned off and stored in backpacks, purses, or
pockets. If a cell phone is taken out during the exam, the student will receive a zero on the exam. If you
have an unusual personal circumstance that might make it important for you to receive a call during the
exam, please discuss your situation with your instructor and testing center ahead of time.
• What will be the format of the exams?
  o If you are taking your exam in a testing center, then the exam will be taken on a computer with a lockdown
browser.
  o Problems will have a variety of formats, which may include multiple-choice, matching, arithmetic answers,
fill-in-the-blank, and short answer. Your exam questions will be drawn from the same bank of questions
from which I draw your quiz questions. Therefore, your very best approach to studying will be to ensure you
understand your quizzes and to practice with them as much as possible.
• Is there a curve?
  o As a rule of thumb, no. However, as described above, there is a provision to drop an exam component.
WHAT TO DO WHEN YOU NEED HELP

- Help with the accounting course material, e.g., understanding a concept or why you missed an answer on a particular problem
  - For questions about homework or quiz problems, post your question on the D2L discussion board for the relevant topics. Remember these guidelines:
    ▪ If you want help understanding a concept, please ask a specific question. I can’t do anything with a statement like, “I just don’t understand anything about Chapter 2.”
    ▪ If you want help with homework, show me your work. If you tried several things and none of them worked, show me at least one of them. I won’t do the homework for you, but I’ll help show you where your issues are if you show me what you did. The same thing is true for quizzes.
  - For personal issues or any questions about grades, email your instructor at carol.johnson@okstate.edu.
- Technical problems with the D2L website, e.g., problems accessing a video
  - If you have video issues, be sure to view this website first for help: http://cepdsupport.wikispaces.com
  - For unresolved technical issues with D2L, contact the Distance Learning office at (405) 744-4048 or email spearsdistance@okstate.edu.
- Technical problems with MyAccountingLab or problem accessing account
  - Go to the www.pearsonmylab.com website, and click on Students ➔ Support at the bottom center of the web page. They provide 24/7 technical assistance. When you are prompted for your “product,” be sure to indicate “MyAccountingLab.”

HOW TO DROP THE COURSE:
I hope you don’t need to drop this course; but we all have semesters when things don’t go as planned, and it may be necessary. Information about university drop policy and dates is provided at http://registrar.okstate.edu/ . Click on class schedules and short, internet, and outreach courses. To drop this course, contact the Registrar’s office, (405) 744-6876, or drop through Student Information Services (SIS). Depending on your situation, you may be required to visit with your academic advisor before dropping.
<table>
<thead>
<tr>
<th>Week</th>
<th>Homework, Quizzes, and Exams</th>
</tr>
</thead>
</table>
| January 12-18      | Complete administrative activities on “Things to Do – Week 1” list (located on Content tab of D2L)  
Do ungraded (optional) homework assignment on how to enter answers |
| January 19-25      | Tuesday, January 20, is last day to drop with 100% refund.  
Friday, January 23, is last day to drop with 50% refund.  
Chapter 1 homework due 5 p.m., Sun., 1/25  
Chapter 1 quiz due 11:55 p.m., Sun., 1/25 |
| January 26-February 1 | Chapter 2 homework due 5 p.m., Sun.  
Chapter 2 quiz due 11:55 p.m., Sun. |
| February 2-8       | Chapter 3 homework due 5 p.m., Sun.  
Chapter 3 quiz due 11:55 p.m., Sun. |
| February 9-15      | Chapter 4 homework due 5 p.m., Sun.  
Chapter 4 quiz due 11:55 p.m., Sun. |
| February 16-22     | EXAM 1 - CHAPTERS 1-4  
TAKE THIS EXAM ANYTIME IN 3-DAY WINDOW FROM TUES., 2/17, TO THURS., 2/19 |
| February 23-March 1 | Chapter 5 homework due 5 p.m., Sun.  
Chapter 5 quiz due 11:55 p.m., Sun. |
| March 2-8          | Chapter 6 homework due 5 p.m., Sun.  
Chapter 6 quiz due 11:55 p.m., Sun. |
| March 9-15         | Chapter 7 homework due 5 p.m., Sun.  
Chapter 7 quiz due 11:55 p.m., Sun. |
| March 16-22        | OSU Spring Break |
| March 23-29        | For Chapter 8, you only need to read pages 449-457  
Chapter 8 homework due 5 p.m., Sun.  
Chapter 8 quiz due 11:55 p.m., Sun. |
| March 30-April 5   | EXAM 2 - CHAPTERS 5-8  
TAKE THIS EXAM ANYTIME IN 3-DAY WINDOW FROM TUES., 3/31, TO THURS., 4/2 |
| April 6-12         | Friday, April 10, is last day to withdraw with automatic W.  
Chapter 9 homework due 5 p.m., Sun.  
Chapter 9 quiz due 11:55 p.m., Sun. |
| April 13-19        | Chapter 10 homework due 5 p.m., Sun.  
Chapter 10 quiz due 11:55 p.m., Sun. |
| April 20-26        | Friday, April 24, is last day to withdraw from all courses with assigned grade of W/F.  
Chapter 12 homework due 5 p.m., Sun.  
Chapter 12 quiz due 11:55 p.m., Sun. |
| April 27-May 3     | No homework due this week  
Chapter 13 quiz due 11:55 p.m., Sun. |
| May 4-8            | FINAL EXAM— Chapters 9, 10, & 12 and Comprehensive  
TAKE THIS EXAM ANYTIME IN WINDOW FROM MON., 5/4/15 – THURS., 5/7/15 |
PROCTOR-U AND TESTING CENTERS:
This semester, tests in ACCT-2103 should be taken under one of three conditions:

1. Proctored by ProctorU (the proctor situation of choice);
2. Taken in a certified testing center on the OSU Stillwater or Tulsa campus; or
3. Taken in a military testing center (military students only).

If you have an unusual situation that may require an exception, please discuss with Christy Story (Christy.Story@okstate.edu) in the Distance Learning Office.

Differences Between ProctorU and Testing Centers
1. ProctorU allows you to take your exam in the privacy of your own home or office on your own computer anytime 24/7 during the allowed testing period. There are some hardware, software, and Internet requirements that you must be able to meet in order to use ProctorU (will be discussed below). The cost of each test will be $25 as long as you make an appointment at least 72 hours in advance. Appointments can be made online. Please read detailed information about ProctorU below.

2. Alternately, you may use one of the following testing centers: (a) OSU University Assessment and Testing; (b) OSU Wes Watkins Center; (c) OSU-Tulsa; or (d) military testing centers (for military students only). You will be limited to taking the exam during normal university or military testing center hours and to available time slots. If you wait too late to make your appointment, there may not be available slots. The cost will probably not exceed $15 per test and may be free in some instances.

USING ProctorU:

Will ProctorU Work for You?
ProctorU is a remote proctoring service that allows you to take your exam any time of day or night during the testing period. You may take the test in the privacy of your own home (usually needs to be private surroundings). Most hardware and software will work with ProctorU; however, there are some limitations. To determine whether you have an appropriate configuration to use ProctorU, please go to the following website:

http://www.proctoru.com/tech.php

On the right side of the screen, click on the Click Here to Test Your Equipment link (see red arrow below) to ascertain whether there are any problems with the use of ProctorU with your hardware, software, and Internet configuration. This test will check your web camera, microphone, ports, bandwidth, flash software, and operating system. It’s also a good idea to scroll down on the test page and at least scan the list of frequently asked questions.

For purposes of testing with ProctorU, you will need the items or conditions listed below:
• Your computer needs to be in working order; and your webcam, microphone, and speakers should be installed and working correctly.
• You need your photo ID at the time you test.
• You will need a mirror. In a pinch, you can use a CD or DVD disk with a reflective surface.
• You will need a well-lit, quiet, private room in which to take the test. The lighting must be of daylight quality. Overhead lighting is preferred. If you are not using overhead lighting, your light source cannot be directly behind you.

Exam Costs Using ProctorU
The cost will be $25 per exam. If you do not make your appointment at least 3 days (72 hours) in advance, there will be an extra $5 charge. If you must take the exam immediately because you didn’t make an appointment, there is an extra charge of $8.75 that applies instead of the $5 charge.

You will pay with a credit or debit card when you make your exam appointment. If you do not have a credit card, you should purchase a prepaid card at WalMart or some other local retailer.

Getting Set up and Making Exam Appointments in ProctorU
In order to set up an account for ProctorU, you should navigate to www.proctoru.com and complete a profile. Once you have completed your profile, your subsequent logins will take you to a My Exams page. Tests that are available to be scheduled will appear on this page. If no tests appear, click on Schedule New Exam; and you will have menus to indicate the institution (Oklahoma State University), the exam term, and the specific exam.

Using Testing Centers
Students who live in the Stillwater area can schedule exams with the Wes Watkins Testing Center (405-744-6390) or University Testing Services (405-744-5958). If you live in the Tulsa vicinity, you can take your exam at the testing center at OSU-Tulsa (918-594-8232). Exams will be taken on D2L using the same tab that you use to take your quizzes. You will need to use the lockdown browser if you take your test in a testing center.

ACADEMIC INTEGRITY POLICY
Oklahoma State University is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Participating in a behavior that violates academic integrity (e.g., unauthorized collaboration, plagiarism, multiple submissions, cheating on examinations, fabricating information, helping another person cheat, unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records) will result in your being sanctioned. Violations may subject you to disciplinary action including the following: receiving a failing grade on an assignment, examination or course, receiving a notation of a violation of academic integrity on your transcript, and being suspended from the University. You have the right to appeal the charge. Contact the Office of Academic Affairs, 101 Whitehurst, 405-744-5627, academicintegrity.okstate.edu.

Please be aware that a student who receives an F! in an accounting class will be prohibited from being an accounting major or expelled from the major and will not be allowed to receive accounting scholarships.

STUDENTS WITH DISABILITIES
If you believe that you have a physical, emotional, or psychological disability and need accommodations of any nature, I will work with you and the university Office of Student Disability Services (SU 315, 744-7116 v/t) to provide reasonable accommodations to ensure that you have a fair opportunity to perform in this class. Please advise me of such disability and the accommodations as soon as possible. You will need to also contact the Student Disability Services office in order to receive accommodations. No accommodations will be made without prior notification.

SYLLABUS ATTACHMENT
The following website has important date information for the semester including the Provost’s syllabus attachment: http://academicaffairs.okstate.edu/faculty-a-staff
EMAIL ETIQUETTE
This class is a business course and a good place to practice using professional business communications. In keeping with that objective, here are some expectations about the emails you exchange with your professors this semester and with your colleagues, supervisors, and potential employers in the future:

- Use a subject line to explain the purpose of your communication. If your recipient is one of your instructors, be sure to indicate the class and section in which you are enrolled.
- Include a salutation in your communication, and use the highest level of courtesy in addressing the individual. Examples: “Hello, Mr. Smithers;” “Dear Ms. Simpson;” or “Hi, Dr. Flanders.” Hint: Avoid, “Yo, Lisa!” Pay attention to their response. If your recipient says, “call me Ned” or if he signs his emails to you as “Ned,” that response is a clue that you may call him “Ned.”
- Don’t assume a position of informality in your business email. Time and relationship-building efforts can guide when you may “informalize” your business relationships. In some cases, it may never happen.
- Provide relevant information and actionable items. Think about what you want the receiver to do after receiving your message? Do not just vent or express concern; instead, communicate information and request an action. Put yourself on the other side of the communication and think about how you would like to be approached.
- Use common courtesies, e.g., be sure to thank your recipient for his/her consideration to your request when you are asking for anything.
- Pay attention to your grammar, spelling, and punctuation.
- Avoid using all capital letters; in an email, all capital letters can be perceived as SHOUTING!
- Avoid texting language. Exceptions are understandable but should be rare. If you’re sending your professor an email from a battlefield in Afghanistan, we’ll cope with some texting.
- Include a clear signature block with your full name and any contact information the individual will need to reach you. If it’s a business communication to an employer or prospective employer, also include your snail mail address.
- Be careful about including quotations and sayings in your signature block. Think about the impression your message sends to someone who doesn’t know you, and be judicious. In most instances, save the quotations for your emails with friends on your personal email account.
- Sign off on your emails with “Sincerely,” “Best regards,” etc.
- Basic questions to ask yourself before you hit “Send:” Would I write this email if I was trying to impress my boss? If I were the recipient of this email, would the email cause me to feel angry, annoyed, or cooperative? (Hint: Aim for cooperative.)

CODE OF ETHICS FOR ACCOUNTING MAJORS
The purpose of this code is to foster an atmosphere of honesty and integrity within the OSU School of Accounting (SOA) and to create a shared expectation as to the minimum standards of ethical conduct by students within the School.

- Compliance
  - Comply with laws and regulations, as well as all OSU, SSB, and SOA standards, regulations, and policies.
- Competence
  - Convey accurate information about your experience, qualifications, grades, and other attributes to prospective employers, scholarship committees, and other parties.
- Confidentiality
  - Students employed by the SOA should refrain from disclosing confidential information acquired in the course of work responsibilities.
- Integrity
  - Adhere to guidelines provided by instructors for assignments.
  - Report honestly on the conduct of assignments, reasons for absences, and other matters that can affect either class or job evaluations.
  - Refrain from any form of cheating on exams or assignments, including providing or receiving unauthorized assistance or obtaining any form of advance access to exam questions and/or answers.
  - Refrain from submitting substantial portions of the same academic work for credit on more than one assignment without instructor permission.
  - Refrain from offering gifts that are intended to influence or might appear to influence instructors, administrators, or others who make decisions about your grades, scholarships, admission into programs, etc.
o Refrain from actively or passively subverting the attainment of legitimate and ethical objectives of the School of Accounting.

- Objectivity
  o Maintain the highest standards of fairness and refrain from bias or appearances of bias in performing peer evaluations on the work of other students or in evaluating the performance of instructors.
    ▪ In this context, “bias” refers to consideration of characteristics that are legally prohibited from consideration (e.g., race or gender) as well as other factors that should be unrelated to performance of the job or assignment.

- Interactions
  o Whether agreeing or disagreeing, demonstrate respect for other individuals.

- Attribution
  o Ensure that assignments (whether papers, problems, computer programs, etc.) that are submitted for grading reflect your own work and are not copied from others (including other students).
    ▪ This provision prohibits, among other actions, the use of solutions manuals or case solutions to which the student may obtain access (legally or otherwise).
    ▪ Students should recognize that ideas taken from publications, websites, etc., should be given proper attribution. When quoted verbatim (even partial sentences), these excerpts should be included in quotes and cited.
  o In formal writings and public talks, credit others (including those with whom you collaborate) for the work they have done. When engaged in informal discussions, refrain from claiming credit for work done by someone else, e.g., a group member.

**Consequences:** The accounting profession cannot function without a high degree of integrity (both real and perceived). Students who cannot adhere to high standards of integrity should not pursue a career in accounting. Consequently, violations of the Code of Ethics for accounting majors may lead to loss of School of Accounting scholarships and may extend to expulsion from the accounting major (either undergraduate or graduate).