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

- How to Contact Your Instructor (Page 2)
- How to Contact Distance-Learning Office (Page 2)
- Prerequisites for this Course (Page 2)
- How to Get Your Needed Materials (Page Error! Bookmark not defined.)
  - Textbook
  - Other Resources
- Course Objectives (Page 3)
- Desire to Learn (D2L) Website (Page 3)
- Emails (Page 4)
- Grading (Page 4)
  - How Grades are Calculated
  - How to View Your Grades
- Homework (Pages 4)
- Quizzes (Page 4)
- Exams (Page 5)
- Company Comparison Project (Page 5)
- Team Discussion (Page 6)
- What to Do When You Need Help (Page 6)
  - Problems with the Course Material
  - Technical Problems with D2L
  - Technical Problems with CONNECT (homework manager product)
- How to Drop the Course (Page 6)
- Class Schedule for Homework, Quizzes, Team Discussions, and Exams (Page 7)
- Proctor-U and Testing Centers (Page 8)

Other Important Items
- When Instructor is an Idiot (Page 8)
- Academic Integrity Policy (Page 9)
- Students with Disabilities (Page 9)
- Syllabus Attachment (Page 8)
- Guidelines on Email Etiquette (Page 10)
- School of Accounting Student Code of Conduct (Page 10)
FACULTY

<table>
<thead>
<tr>
<th>Name:</th>
<th>Dr. Carol Johnson</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Details:</td>
<td>Accounting 5183—MBA Financial Accounting and Analysis</td>
</tr>
<tr>
<td></td>
<td>o Sections 503 and 513 Distance Learning</td>
</tr>
<tr>
<td>Office Number:</td>
<td>201 Business Building</td>
</tr>
<tr>
<td>Phone:</td>
<td>Office number is (405) 744-7627 (can leave messages).</td>
</tr>
<tr>
<td>Email Address:</td>
<td><a href="mailto:carol.johnson@okstate.edu">carol.johnson@okstate.edu</a></td>
</tr>
<tr>
<td>Web Site:</td>
<td>oc.okstate.edu</td>
</tr>
</tbody>
</table>

TECHNICAL AND ADMINISTRATIVE SUPPORT

For technical or administrative assistance, contact the SSB Distance Learning Office:

Location:  108 Gundersen
Phone:  (866)-678-3933 or (405) 744-4048
Email:  spearsdistance@okstate.edu
Online assistance with video lectures:  http://cepdsupport.wikispaces.com

PREREQUISITES

Admission to a graduate program in the Spears School of Business or consent of the MBA director. Please keep in mind that students from several graduate programs may be admitted to this course. Some of these programs have lower admission standards than the MBA program. However, the performance standard expected in this class will be that of the MBA program.

In order to take the distance-learning version of ACCT-5183, you will need the following two items:

1. **Textbook.** Libby, Libby, and Short, *Financial Accounting, 8th edition*. This book comes in several forms, which include hard-back, looseleaf, or digital. The digital versions can be either portable (can be used without Internet access) or non-portable. In addition, it’s possible to either buy or rent most versions. There are significant cost differences.

2. **A subscription to either CONNECT or CONNECT-Plus for this textbook.** You can purchase an access card bundled with your book or purchase the subscription directly online. CONNECT provides access to the homework website, which is required. CONNECT-Plus is significantly more expensive than CONNECT and also provides access to a digital copy of the textbook. This particular digital copy is non-portable (i.e., can only be used while you have Internet access).

Please read the details below carefully BEFORE you make a purchase decision:

- The ISBN for the bundle that includes Connect Plus is 9781259127922 and was priced for me at $225. You may be able to buy better unbundled.
- Connect is the homework version that does not include a digital textbook. I think it normally costs around $50. Connect Plus includes a digital, non-portable textbook and costs more like $120 or $125. If you are buying either of these unbundled, it is much better to purchase them directly from McGraw-Hill, because there is no vendor mark-up.
- If you would like a digital copy of the textbook that is portable (can be used without Internet access), you can purchase that from www.coursesmart.com. I believe you can also rent versions of it.

**Warning:** I encourage you to stay away from anything from a fly-by-night seller or anything marked “International Version.” Those marked “International Version” are typically knock-offs that are often missing pages or entire chapters and have various other problems. Be safe and use a reputable vendor.

To purchase and/or register CONNECT or CONNECT-Plus online:

- On December 29 or after, open your web browser and go to http://connect.mheducation.com/class/c-johnson-spring-2015. You should see ACCT-5183 and my name (Johnson) displayed in the middle of the screen. If you
do not see that information, you are on the wrong web page. It’s a good idea to **bookmark this page,** since you will need to return to it regularly to complete your homework and quizzes.

- If you purchased a CONNECT access code with your textbook, then click in the lower, left-hand corner, where it says, “How to register with an access code.” Follow the instructions.
- If you did not buy an access code and want to purchase directly from McGraw-Hill, click in the lower, right-hand corner, where it says “How to buy access online.” To purchase online, you will need a valid credit or debit card number. If you don’t have a credit or debit card, you can use cash to purchase a prepaid credit card at Wal-Mart or other retail stores. Follow the instructions to complete purchase and registration.

**AVAILABLE RESOURCES**

My website at oc.okstate.edu includes:

- Copy of course syllabus and assignment schedule
- Video lectures
- Quizzes and tests
- A discussion board for you to discuss problems with classmates and work with your team
- Other class materials, TBA

**COURSE OBJECTIVES**

Accounting has been described as the language of business. Managers use accounting rules and principles to record the impact of most business-related economic events. The accounting numbers are periodically summarized and presented to the firm’s stakeholders in the form of financial statements. The firm’s stakeholders include current and potential investors, creditors, regulators, employees, customers, suppliers, and competitors.

Most of the numbers that we encounter in our role as manager or stakeholder are accounting numbers. We need to understand where these numbers come from before we can use them appropriately in decision-making. In this course, we will study the rules and principles that are used to record accounting information. We will learn how financial transactions are recorded and how financial statements are prepared. Finally, we will learn how to read and analyze financial statements.

<table>
<thead>
<tr>
<th>Course Objectives</th>
<th>Program Learning Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students should understand basic financial reporting principles and be able to record accounting transactions and prepare financial statements.</td>
<td>Decision analyses</td>
</tr>
<tr>
<td>Students should be able to use financial accounting data for evaluating firm performance and making business decisions.</td>
<td>Decision analyses Critical thinking</td>
</tr>
<tr>
<td>Students should be able to integrate financial accounting knowledge with knowledge of other business disciplines.</td>
<td>Decision analyses Critical thinking</td>
</tr>
<tr>
<td>Students should be able to effectively communicate their analysis of accounting data.</td>
<td>Communication Critical thinking</td>
</tr>
<tr>
<td>Students should be able to identify the ethical implications of financial reporting choices.</td>
<td>Ethical decision making</td>
</tr>
<tr>
<td><strong>Additional Section Objective</strong> Students should be able to interact well in teams to make ethical decisions and build on ideas.</td>
<td>Teamwork &amp; leadership Ethical decision making</td>
</tr>
</tbody>
</table>

**Caveats:** Some students in this course have had prior financial accounting course(s), while most (75-90%) have no accounting background whatsoever. For those with some prior exposure, many components of this course will be review but should help get you refreshed and ready for subsequent MBA courses. **If you are taking this course to accumulate enough accounting hours to sit for the CPA exam, please be aware that this course will not count toward that effort** since it repeats requirements that accounting majors should have already completed for CPA eligibility. Note that you should be able to get this course waived if you have previously had Intermediate Financial Accounting with a grade of B or better.

**THE WEBSITE**

We will be using Desire2Learn (D2L). The URL for the website is oc.okstate.edu. Your ID for this website is your OSU email address, and your password is your O-Key password. This website contains the syllabus, the course videos, the discussion board, and the official gradebook for the class.
**EMAILS**

I encourage you to email me with personal issues, grading issues, or questions about how to get started. 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 5183 question.” Be sure to let me know what class you are in, because I may have three courses going at once. Identifying your class for me typically means I can respond to your question more quickly.

If you have questions about assignments or quiz questions that you don’t understand how to complete, please post those questions on the D2L discussion board.

**COURSE GRADING**

Your grade will consist of the following components:

<table>
<thead>
<tr>
<th>Item</th>
<th>Percent of Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Exam</td>
<td>35%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>35%</td>
</tr>
<tr>
<td>Online homework</td>
<td>10%</td>
</tr>
<tr>
<td>Team discussion</td>
<td>5%</td>
</tr>
<tr>
<td>Company Project</td>
<td>10%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>5%</td>
</tr>
</tbody>
</table>

**TOTAL POSSIBLE** 100.0%

The grading scale will be a 90-80-70-60 scale, but I will look for natural cut-offs.

**ONLINE HOMEWORK**

Online homework will be completed via the CONNECT homework manager program. Instructions for purchasing, registering, and using CONNECT are provided in the [Required Resources](#) section of this syllabus.

I use a weighted gradebook on D2L. That gradebook is set up to make homework count for 15% of your final grade. You will have 12 homework assignments during the semester. By the end of the semester, the gradebook will be configured to drop your four lowest scores, average the remaining assignments, and make that average count for 10% of your grade.

If you’re having problems with the homework, I recommend posting your questions on the D2L discussion board opened for that chapter. I will not provide solutions to homework prior to the due date. (If I did that, it would be my homework rather than yours.) However, if you will provide information on what you did or tried to do, I or one of my graduate assistants will try to help you. If you don’t show your work, we won’t be able to provide help. You are also welcome to help each other out as much as you want. After the due date, I will be glad to answer any questions in detail. The top score earned by a student on the homework will be the 100% grade. Other grades are calculated as a percent of that amount. For example, if the top score is a 98%, the person who earned the 98% will be awarded a grade of 100%. If another student has a score of 90, their score will be recorded in the gradebook as 91.8% (90/98 x 100). (Some questions may be marked by CONNECT as hand-graded. When that happens, the top score you can earn before this adjustment will be something less than 100%, since CONNECT won’t grade the “hand-graded” item.)

There will not be any extensions on the homework. The four drops are intended to accommodate any personal issues you may have due to illness, deaths in the family, work-related issues, etc.

Unless otherwise specified, homework assignments are due at 11:55 p.m. Central Standard Time (CST) on the final Sunday of the week they are assigned.

**QUIZZES**

Five percent of your grade will be based on quizzes for each of the chapters (except Chapter 13). You may take your quizzes with open book and notes. I will drop your four 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 and should be taken according to the assignment schedule. All quizzes are due by 11:55 p.m. on their respective due date. 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. So you should feel free to practice a lot with the quizzes, and I encourage you to do so. Mastering the quizzes in each chapter is one of the best things you can do to prepare for the exams. If you didn’t internalize that sentence, please go back and read it again. It’s a very important sentence.

Unless otherwise specified, quizzes are due at 11:55 p.m. Central Standard Time (CST) on the final Sunday of the week they are assigned.

If you miss points on a quiz because you misspell a word or some trivial matter like that, I typically do not go back and give you points. These mistakes occur often, and I could make a full-time job out of going back and giving credit for them. If they were material, I’d do that; however, a typical quiz question counts for about 1/20 of 1% of your overall grade, and you’re allowed to take the quiz as many times as you want up until the due date. So I simply don’t make these adjustments because it doesn’t matter. However, if a similar problem occurs on an exam, please do let me know, and I’ll fix your grade.

EXAMS

- Where do I take them?
  - 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).
  - See the explanation of these options on page 8 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.
  - 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?
  - There will be two exams. The first is a mid-term exam covering Chapters 1-7. The second is a final exam covering the remaining chapters. See the Schedule of Activities on page 7 of this syllabus for exam dates.
  - If you are using a testing center, be sure to find out what hours your testing center is open and schedule your exams accordingly.

- What should I bring to the exam?
  - Books and notes are not allowed during the exams. Bring pencils, erasers, and a calculator. You may use a programmable calculator; however, you may not use any device that has Internet or phone access. You are permitted to access Microsoft Excel during the exam, but no other applications or websites. If you are using a testing center, be sure to ask whether they have Microsoft Excel available on their computers.
  - During the exam, cell phones and MP3 players should be turned off and stored. 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 the instructor and testing center ahead of time.

- What will be the format of the exams?
  - The exams will be taken online on a computer.
  - Problems will have a variety of formats, which may include problems, multiple-choice, matching, arithmetic answers, fill-in-the-blank, short answer, and possibly other formats. They are typically drawn from the same bank used to draw quiz questions; so the more practice you get with your quizzes, the better you are likely to perform on exams. Read that last sentence again.

COMPANY COMPARISON PROJECT

Your company comparison project makes up 10% of your grade. For this project, you will be asked to develop financial ratios for two companies and compare the companies as potential investments.

I will provide a video that shows you how to access the financial data you will need for this project from the SEC website and further instructions. The due date for this project is 11:45 p.m. (CST) on Sunday, April 24, and it should be submitted through the D2L drop box.
TEAM DISCUSSION
Each of you will be assigned to a team. We will discuss primarily ethics topics on the discussion board. No discussion postings will be expected during exam periods, the period before an exam, or the period that your company comparison project is due. Students are expected to contribute with one to three posts per topic. Because of deployments and other issues that may make you periodically unavailable, I recognize that you may not be able to post for every topic. This discussion will constitute 5% of your grade. Peer evaluations will make up a significant portion of most grades on this component; but I have the prerogative to override those evaluations. It is critical that you notify your team in advance if you will not be available for a discussion.

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.
  - If you can’t access your D2L account at all (e.g., you let your password expire), go to help.okstate.edu for instructions on the numerous ways and hours to get assistance from OSU IT.
- **Technical problems with CONNECT or problem accessing account**
  - Contact McGraw-Hill product support:
    - On the Internet, go to www.mhhe.com/support. Click on Contact Us to send an e-message 24 hours a day, 7 days a week.
    - Call 1-800-331-5094. Hours are:
      - Monday-Thursday, 8 a.m. – 11 p.m. CT
      - Friday, 8 a.m. – 6 p.m. CT
      - Saturday, 10 a.m. – 4 p.m. CT
      - Sunday, 6 p.m. – 11 p.m. CT

DROPPING THE COURSE: 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). In many instances, you may need to contact your academic advisor before you can drop.
<table>
<thead>
<tr>
<th>Week</th>
<th>Material Covered and Activities to be Completed</th>
<th>(Unless Stated Otherwise, All Items Are Due by 11:45 p.m. Central Standard Time on Sundays)</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 12-18</td>
<td>Read Chapter 1; complete homework and quiz (due by 11:55 p.m. on Sun., 8/24)</td>
<td></td>
</tr>
</tbody>
</table>
| January 19-25               | Read Chapter 2; complete Chapter 2 homework and quiz  
**Tuesday, January 20, is last day to drop with 100% refund.**  
**Friday, January 23, is last day to drop with partial refund.** |
| January 26-February 1       | Read Chapter 3; complete Chapter 3 homework and quiz.  
Post to Discussion Board Topic 1. |
| February 2-8                | Read Chapter 4; complete Chapter 4 homework and quiz.  
Post to Discussion Board Topic 2. |
| February 9-15               | Read Chapter 5; complete Chapter 5 homework and quiz.  
Post to Discussion Board Topic 3. |
| February 16-22              | Read Chapter 6; complete Chapter 6 homework and quiz.  
Post to Discussion Board Topic 4. |
| February 23-March 1         | Make appointment with ProctorU or your testing center for midterm exam next week.  
Read Chapter 7; complete Chapter 7 homework and quiz.  
Study quizzes and practice test for exam. |
| March 2-8                   | **Mid-term Exam** – take with ProctorU or at your testing center during window from Sat., 2/28 to Sunday, 3/8 |
| March 9-15                  | Read Chapter 8; complete Chapter 8 homework and quiz.  
Post to Discussion Board Topic 5. |
| March 16-22                 | **OSU Spring Break**                               |
| March 23-29                 | Read Chapter 9; complete Chapter 9 homework and quiz.  
Post to Discussion Board Topic 6. |
| March 30-April 5            | Read Chapter 10; complete Chapter 10 homework and quiz.  
Post to Discussion Board Topic 7. |
| April 6-12                  | Read Chapter 11; complete Chapter 11 homework and quiz.  
Post to Discussion Board Topic 8.  
**Friday, April 10, is last day to withdraw with automatic W.**  
*(For all practical purposes, this is your last chance to withdraw without risking impact on your grade.)* |
| April 13-19                 | Read Chapter 12; complete Chapter 12 homework and quiz.  
Post to Discussion Board Topic 9. |
| April 20-26                 | Read Chapter 13. The company comparison paper is your homework for Ch. 13. There is no other homework for this chapter and no quiz.  
Complete the peer evaluation (check your OKSTATE email for the evaluation). Pick out companies for your company comparison project, and get started on that project. It is due by 11:45 p.m. on Sunday, April 26.  
**Friday, April 24, is last day to withdraw from all courses with assigned grade of W/F.** |
| April 27-May 3              | Dead Week – Prepare for Final Exam |
| May 4-8                     | **FINAL EXAM—Chapters 8-13**  
**TAKE THIS EXAM ANYTIME IN WINDOW FROM SAT., 12/6 – FRI., 12/12** |
PROCTOR-U AND TESTING CENTERS
This semester, tests in ACCT-5183 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 Proctor U 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](http://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.

**I MAKE MISTAKES!!**
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 it is a problem with the server, no big deal—I still want you to let me know!

**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.

**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: [http://academicaffairs.okstate.edu/faculty-a-staff](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 (OR ACCOUNTING COURSES, IN THIS CASE)
I recognize that students in this class are not accounting majors; but I expect compliance with this code in any accounting course taught at OSU.

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.
• Refrain from actively or passively subverting the attainment of legitimate and ethical objectives of the School of Accounting.

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

- Attribution
  - 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.
  - 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).