

Assignment Schedule

Illinois Institute of Technology
BUS 210
Financial and Managerial Accounting
Fall 2011

Instructor: Dr. Charles T. Hamilton
Downtown Office: 448 Downtown Center
Phone: 312-906-6528
Main Campus Office: Bldg. Tech Park-Central Building Room: 4A3-1
Main Campus Office Hours: Monday & Wednesday 11:30 p.m. – 2:30 p.m.
Phone: 7-5005
Office E-Mail: hamilton@stuart.iit.edu

Class Time: 10:00-11:15 p.m. Monday & Wednesday
Building: Tech Park-Central Building
Class Room: 4B2-1

Course Objective: This course is intended to provide the business minor student with:

1. A knowledge and understanding of basic accounting principles and concepts.
2. A mastery of the basic technical aspects of accounting (the procedures) which allow the implementation of accounting principles and concepts.
3. The foundation for additional coursework in a MBA program.

The course deals with the basic financial and managerial accounting fundamentals, concepts, and problems.

Course Procedures: The format of the course is lecture and discussion. Assigned readings and questions should be completed before the class in which they are assigned. Failure to demonstrate adequate preparation in class can lead to an unfavorable effect on grades in borderline situations.

Textbook: Accounting, Ninth Edition, Horngren, Harrison, and Oliver, Prentice Hall, 2012

Grading: Exams will be scheduled during class time on the days indicated. They will consist of problems, short answer, and multiple choice questions. The exams will be weighted as follows:

First Hourly Exam	25%
Second Hourly Exam	25%
Final Examination	50%

Assignment Schedule

Class Meeting				Homework
Date	Day	Lecture Topic	Reading	Problems
8/22	Mon	Accounting and the Business Environment Recording Business Transactions	Chapter 1 Chapter 2	
8/24	Wed			P1-42B, P1-44B, E2-17 E2-25, P2-30A
8/29	Mon	The Adjusting Process	Chapter 3	P2-35A
8/31	Wed			E3-17, E3-19, P3-33A, P3-37A
9/05	Mon	Labor Day Holiday		
9/07	Wed	Completing the Accounting Cycle	Chapter 4	E4-18, E4-23, P4-28A
9/12	Mon	Merchandising Operations	Chapter 5	P5-36B
9/14	Wed	Merchandising Inventory	Chapter 6	
9/19	Mon			P5-40B, E6-23, P6-33A, P6-37B, P6-42B
9/21	Wed	First Hourly Exam		
9/26	Mon	Review Exam		
9/28	Wed	Internal Control and Cash	Chapter 7	
10/03	Mon			P7-26A, P7-27A, P7-30A, P7-32A
10/05	Wed	Receivables	Chapter 8	
10/10	Mon	Fall Break		
10/12	Wed	Plant Assets and Intangibles	Chapter 9	
10/17	Mon			P8-27A, P8-31A, P9-27A, P9-28A, P9-30A
10/19	Wed	Long-Term Liabilities	Chapter 11	

(Do not worry about Appendix 11A or 11B)

Assignment Schedule

10/24	Mon	Corporations - Paid in Capital - Retained Earnings	Chapter 12 Chapter 13	
10/26	Wed			P10-19B, P11-29B, P11-30B
10/31	Mon			E12-15, P12-26A, P12-29A, P13-24A, P13-26A
11/02	Wed	Second Hourly Exam		
11/07	Mon	Review Exam		
11/09	Wed	Statement of Cash Flows	Chapter 14	
		-I am more concerned with the Direct Method presented in Appendix 14A (pages 701-706) read the Indirect Method section in the chapter, but don't too much about it.		
11/14	Mon			E14A-5, E14A-9, P14A-12A, P14A-15A
11/16	Wed	Introduction to Management Acct.	Chapter 16	P16-26A, P16-29B
11/21	Mon	Job Order and Process Costing	Chapter 17	P17-28A
		-Do not worry about process costing (Appendix 17A)		
11/23	Wed	<u>Thanksgiving Break Begins</u>		
11/28	Mon	Cost Volume Profit (Break-Even)	Chapter 19	P19-24A
11/30	Wed	Special Decisions & Capital Budgeting	Chapter 20 & 21	P20-21A, P21-31B
12/05 to 12/09 Final Exam Week				

Reasonable accommodations will be made for students with documented disabilities. In order to receive accommodations, students must obtain a letter of accommodation from the Center for Disability Resources and make an appointment to speak with me as soon as possible. My office hours are listed on the first page of the syllabus. The Center for Disability Resources is located in the Life Sciences Building, room 218, 312-567-5744 or disabilities@iit.edu.

Assignment Schedule

Copyright/Plagiarism/Academic Integrity

Rules on Plagiarism and Academic Integrity

Plagiarism and other violations of academic integrity are strictly prohibited and subject to penalty as defined by the University. Information about the IIT academic requirements for graduate students can be found at:

http://www.iit.edu/graduate_admission/admitted_students/orientation/pdfs/Graduate_Student_Handbook.pdf

The academic integrity material in the handbook is found at page 31 in the IIT student handbook. Other parts of the handbook also contain material and rules that apply to graduate students. Students will be expected to conform to the rules and procedures set forth in the handbook.

The code of conduct governing writing by students at IIT requires original writing, prohibits plagiarism and provides severe sanctions for plagiarism. Original writing consists of thinking through ideas and expressing them in your own way. If the ideas are from other sources, use footnotes or other citation methods to indicate the source of the ideas. Plagiarism is the act of passing off someone else's work or ideas as your own. The sanctions include, but are not limited to, expulsion and the imposition of a punitive grade of 'E'.

What is Plagiarism?

Often there is some confusion as to what constitutes plagiarism. Plagiarism is the act of passing off someone else's work as your own. To assist in providing an understanding of the types of writing that constitute plagiarism, three types of are each discussed below. Also discussed below is the problem of "string citations." String citations are not plagiarism, but many professors will reject string citations because they are not the student's original work.

Word for Word copying: The use of any phrase or excerpt from another source requires the use of quotation marks around the copied material, or if the material is more than a few lines, the copied material should be placed in its own indented paragraph. A citation in proper form is always required to identify the source.

Plagiarizing by Paraphrase: When a writer uses a source, substitutes words and sentences, or even changes the order but keeps the meaning of the original, a citation is required. In the example given below, the original is on the left. The paraphrase in the right box constitutes plagiarism.

<u>Original:</u> It is not generally recognized that at the same time when women are making their way into every corner of our work-world, only one percent of the professional engineers in the nation are female. A generation ago, this statistic would have raised no eyebrows, but today, it is hard to believe.	<u>Paraphrase:</u> Few people realize now that women are finding jobs in all fields, that a tiny percentage of the country's engineers are female. Years ago this would have surprised no one, but now it seems incredible.
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The writer could avoid plagiarism here by acknowledging the source and providing a proper citation.

Mosaic Plagiarism: Here the writer lifts phrases and terms from the source and embeds them in his own prose. An example follows in which the lifted phrases are underlined:

The pressure is on to get more women into engineering. The engineering schools and major corporations have opened wide their gates and are recruiting women zealously. Practically all women engineering graduates can find attractive jobs. Nevertheless, at the moment, only one percent of the professional engineers in the country are female.

Assignment Schedule

Mosaic plagiarism is sometimes caused by careless note taking. However, it looks dishonest and is judged as such. The use of quotation marks around the original wording and citation avoid the problem of plagiarism. Often a better approach is to use paraphrase or to quote directly (with appropriate citations).

Plagiarism can be avoided by providing citations for the sources of any material, including *ideas, phrases, or sentences* that you have used in your paper. A number of different systems are available for providing citations. The key to all of them is that the writer must clearly identify for the reader the sources of all material (including ideas) that have come from somewhere else.

String Quotation Problem: Sometimes a student will write a paper consisting of a string of quotations. It is usually much better for a student to provide his or her own analysis and write the paper in his or her own words. Many professors will reject a paper consisting primarily of material quoted from other sources because they do not view such a paper as the student's own work. You should understand your professor's view with respect to string quotations prior to writing your paper.