Principles of Financial Accounting  
ACCT 201-003 – Spring 2019  
Syllabus

G. Suzanne Owens, Associate Professor of Accounting  
Off. Hours:  
M 11:00a - 1:00p  
W 11:00a – 12:00p  
R 10:00a - 11:00a  
F 12:00a – 1:00p

Office:  
DH 210B  
Telephone:  
970.248.1573  
Email:  
sowens@coloradomesa.edu  
Class Meets:  
003: MWF 10:00a - 10:50a

Textbooks, etc.  
Required:  

Course Description  
A basic course that introduces the concepts of bookkeeping, generally accepted accounting principles, and financial statements. ACCT 201 is a web-enhanced course.

Course Student Learning Outcomes  
Upon completion of this course, the student will be able to: (1) describe basic accounting principles and terminology, (2) analyze and record basic accounting transactions, (3) classify and prepare financial statements, and (4) use financial statements for decision-making.

All above-listed course student learning outcomes support the Department of Business' and CMU’s student learning outcomes. Upon completion of this course the student should be able to demonstrate critical thinking/problem solving skills, and ethical awareness. Examinations and assignments in this course will assess problem solving skills and ethical awareness.

Department of Business Mission Statement  
As a student-focused teaching and research department, Colorado Mesa University’s Business Department prepares students to be sound decision makers and serves businesses in the Rocky Mountain region, the nation, and the world. We strive to develop prepared students who demonstrate strong ethical principles, superior critical thinking, effective communication, and robust business acumen.

Department of Business Student Learning Outcomes  
Upon completion of their business degree, a business student will be able to:

SLO #1: Critical Thinking/Problem Solving Skills:  
• 1.1 - Apply business knowledge and skills in appropriate business contexts  
• 1.2 - Transfer knowledge and skills to new business situations.  
• 1.3 - Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions.  
• 1.4 - Analyze business data critically, reason logically, and apply qualitative analysis methods correctly to develop appropriate business conclusions.

SLO #2: Effective Communication Skills  
• 2.1 - Communicate clearly, appropriately, and persuasively to the audience in writing.  
• 2.2 - Communicate clearly, appropriately, and persuasively to the audience orally

SLO #3: Teamwork
• 3.1 - Demonstrate an understanding of the role of teams in organizations
• 3.2 - Demonstrate behaviors consistent with effective teamwork

**SLO #4: Ethical Awareness**
• 4.1 – Analyze an issue within an ethical framework
• 4.2 – Recommend a solution based on an ethical framework

**CMU Student Learning Outcomes**
The CMU baccalaureate degree graduate will be able to:
• construct a summative project, paper or practiced-based performance that draws on current research, scholarship and/or techniques, and specialized knowledge in the discipline (Applied Learning/Specialized Knowledge);
• analyze data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate conclusions (Quantitative Fluency);
• make and defend assertions about a specialized topic in an extended well-organized document and an oral presentation that is appropriate to the discipline (Intellectual Skills: Communication Fluency); and
• identify assumptions, evaluate hypotheses or alternative views, articulate implications, and formulate conclusions (Critical Thinking).

**Readings, Videos, Tutorials, Quizzes & Homework**
Successful completion of the course requires a thorough understanding of the course readings (see Course Schedule). Readings are found in the course textbook and on-line in MyAccountingLab (MAL), and are due by the start of the initial class in which the chapter will be discussed. Multiple videos, flash cards, and tutorials are available for each chapter (see Multimedia Library in MAL).

Graded work will be returned to you not later than one week after it is turned in. However, in most cases, I will return graded work at the next class period.

**Homework** will consist primarily of MyAccountingLab problems and multiple choice quizzes. You will also complete written work in class (for points) nearly every class period.
1. Each chapter will have a corresponding assignment in MyAccountingLab (MAL). They are designed to reinforce your study and the class discussions before we move on to another chapter. **Late MAL homework (no matter the reason) is worth a maximum of 50% of the original points possible.**

   **MAL ID:**
   003: owens83772

2. There may occasionally be a five-question quiz, usually given at the start of randomly selected class periods over the assigned materials. The dates of these quizzes will NOT be announced. If you are late for class, you will not receive additional time to complete the quiz. If you miss a quiz, you may not make it up. You will receive one point for being in class and turning in the quiz.
3. You will have in class assignments for points throughout the semester. If you are not present, you may not make up these points. Attendance is expected, not optional.

**Late Homework will NOT BE ACCEPTED.** An assignment is considered late if you do not turn it in when I collect it from the entire class. In most cases, I will collect work at the start of the class period. If you are going to miss a class when homework must be turned in, email the assignment to slay@coloradomesa.edu no later than the beginning of your class period on the due date. MyAccountingLab homework must be completed online by the due date with no exceptions or the student will receive a 50% penalty for late MAL work.

**Exams:** Test dates are posted on the schedule, but are subject to change if we move faster or slower through the material than planned. You learn better if you keep current rather than trying to study all night preceding an announced test. There will be no make-ups of missed tests unless prior arrangements are made. If it is necessary for you to miss class, call me at...
248 - 1573. If I'm not there, leave a message on the voice-mail system or e-mail me at slay@coloradomesa.edu. **If we do not discuss the absence prior to the start of your class period, you will receive a 0.** Makeups must be completed prior to the next class period.

**Attendance and Time Requirement:** Attendance at each class period is expected! An undergraduate student should expect to spend on this course a minimum of two hours outside the classroom for every hour in the classroom. The outside hours may vary depending on the number of credit hours or type of course. More details are available from the faculty member or department office and in CMU’s *Curriculum Policies and Procedures Manual.*

**Course Downloads and Notifications**
All class notifications and course downloads can be found in our D2L course.

**E-mail**
All email correspondence from the business department with students will be through the student’s CMU account. Students are responsible for any information conveyed by the business department and instructors through the student’s CMU e-mail address. Students are expected to check their campus e-mail at least twice daily. Requests for assistance to my CMU e-mail address will typically receive a prompt response and should normally be expected within 24 hours except on weekends and holidays.

**Instructional Methods**
This course will use the “flipped” method of learning. You will watch videos and read assignments at home to prepare for class. In class, we will have discussions and work in groups and individually to solve accounting problems.

**Grades**
Total points in the course are available as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>In class activities and Monopoly</td>
<td>130</td>
</tr>
<tr>
<td>Exams (4 @ 100 Pts. each)</td>
<td>400</td>
</tr>
<tr>
<td>Homework and MC Quizzes</td>
<td>320</td>
</tr>
<tr>
<td>Final Exam*</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>950</td>
</tr>
</tbody>
</table>

*If you have an average of 93% (without rounding) overall in the course and have had no make-up exams or missing quizzes, you will be excused from the final exam.*

**NOTE:** I generally do not believe in extra credit. I would rather you spend your energy on the work that I assign throughout the term rather than trying to make up for poor grades at the end of the semester. If extra credit is given, it will be given to the whole class – for example an extra credit “quiz” to students present on a particular day. I do not provide extra credit to any individual student.

Your final grade will be based on the percentage of total points earned relative to the total available points in the course (no rounding (period)), and assigned according to the following schedule:

- $\geq 90\%$  **A**
- $\geq 80\%$ but $< 90\%$  **B**
- $\geq 70\%$ but $< 80\%$  **C**
- $\geq 60\%$ but $< 70\%$  **D**
- $< 60\%$  **F**

Incomplete grades are strongly discouraged and will only be awarded under extraordinary circumstances if the student's grade is passing.
Graded work will be returned to you not later than one week after it is turned in. However, in most cases, I will return graded work at the next class period.

**Classroom Behavior**
Rest room visits and cell phone use (e.g., text messaging) are extremely disruptive to the class and should be done before class or deferred until after the day's class completed. Please set cell phones to vibrate only or turn them off. This is especially important during exams!

Students who disrupt class will receive one warning. Disruptions include, but are not limited to, talking while an instructor is talking or while another student is addressing the class and any other intentional obstruction or disruption of class. Upon the second occurrence of a disruptive activity (first occurrence if serious), the professor will initiate an instructor withdrawal for disciplinary reasons. The student may appeal such a withdrawal to the professor, then to the department head, then to the VP for Academic & Student Affairs. Instructor withdrawal for disciplinary reasons may occur at any time during the semester.

**Plagiarism and Academic Integrity**
Academic dishonesty is the intentional act of fraud, in which an individual seeks to claim credit for the work and efforts of another or uses unauthorized material or fabricated information in any academic exercise. Academic dishonesty also includes but is not limited to: (1) Forgery/fabrication/falsification/plagiarism of academic documents; (2) Intentionally impeding or damaging the academic work of others; (3) Assisting others in acts of academic dishonesty; (4) Cheating in the classroom; (5) Unauthorized attendance; (6) Multiple submissions; and (7) Unauthorized collaboration. Any academic misconduct may be reported to the Department Head and Office of Academic Affairs and may result in a failing grade, suspension, or dismissal.

Department of Business faculty precisely follows University policies for academic integrity, which is published at http://www.coloradomesa.edu/academics/policies/academic_integrity.html.

- All students should familiarize themselves thoroughly with those policies.
- All graded work in Department of Business classes is intended to be individual effort unless specifically stated in the course syllabus.
- There are three forms of plagiarism considered by the Department of Business:

1. Dictionary.com (2011) defines “plagiarism” as “the unauthorized use or close imitation of the language and thoughts of another author and the representation of them as one's own original work, as by not crediting the author” (Retrieved Aug 16, 2011 from http://dictionary.reference.com/browse/plagiarism).
   The best way to avoid accusation of this traditional form of plagiarism is to clearly and liberally cite the works from which the material is drawn.
   On assignments that require research of any source external to the student, the student must give credit to the original source using a formal citation. That includes text, images, sound, video or any other media copied from the web sites.
   The instructor has several methods to determine if plagiarism exists, including specialized software such as Turnitin.

2. Plagiarism includes “self-plagiarism,” which is reusing the same work completed for another class without the instructor’s specific approval.

3. The Business Department also defines plagiarism to include copying some or all of another student’s computer-generated assignment, with or without slight or major modifications, and submitting such assignment for a grade. If the originator of the file gives permission to the copier, both students have committed plagiarism.

- Colorado Mesa University sanctions for violating academic integrity policy “include a reduced or failing grade for course assignments or tests or the entire course. Faculty may also withdraw a student from a course at any time.”
• The Department of Business has a zero-tolerance policy in all department courses: Each violation of academic integrity will be reported to the Department Head who may report the student(s) to the Vice President for Academic Affairs. The student(s) will be administratively withdrawn from the course and a grade of F will be recorded for the student(s) in that course.
**Netiquette**

“Netiquette” refers to the etiquette by which you should abide when using online services for your classes and campus communications. This includes email, social media, online chat, blogs, online discussions or message boards, instant messages, etc. Although you are participating in course activities and using course materials online, the CMU Student Code of Conduct (http://www.coloradomesa.edu/studentservices/conduct.html) still applies. Online participants are expected to behave in a respectful manner that is supportive to other learners, participants, and faculty.

Online behavior should foster an environment that is productive and thoughtful. Netiquette provides guidelines for facilitating this positive atmosphere. Some basic principles of netiquette include:

- **Be respectful.** Remember that you are communicating with actual people. Be courteous and show respect, even if you have differences of opinion. Remember to treat others as you’d like to be treated. Good manners apply online as well as in the traditional classroom.

- **Think before you post.** Follow posting directions and examples. Be aware of who may be able to view your posting, and how your post may be interpreted. Try to maintain a fair and objective tone.

- **Stay on topic.** Make sure your communication is related to the subject and does not wander off-topic. Ask questions that are appropriate and relevant to the topic. Keep academic discussions free of “chit-chat”.

- **Write clearly.** Even though the online environment may seem more informal than your face-to-face class, you are still in an academic course and mature communication is expected. Correct spelling and grammar are required. Proper sentence structure and punctuation should be used. Avoid abbreviations and “text speak.”

- **Use appropriate language and style.** Profanity or offensive wording is not acceptable. ALL CAPS and repeated punctuation (???? or !!!!) is considered rude and should be avoided. While it is okay to have robust discussions and differences of opinion, avoid inflammatory wording ‘flaming’ that might start arguments. To disagree, use language that encourages intelligent discourse and discussion. Ignore statements by others that appear inflammatory.

- **Be considerate of others.** Do not make derogatory, condescending, or harassing remarks. Communication should be well-intentioned and well-articulated. It should foster a positive learning environment. Be aware of how sarcasm may be misinterpreted by your readers. Bullying, threatening, or abusive language will not be tolerated.

- **Allow for misunderstandings.** Keep in mind that writing can often convey the incorrect tone or intention. Make allowances for unintended rudeness or misunderstanding.

- **Cite your sources.** If you post work that is not your own or contains work that is not your own, be sure to reference your sources.

- **When in doubt, do not send or post.**

**Technology & Technology Skill Requirements**

You will need basic computer skills and should be comfortable using a word processing program, browsing for files, and copying and pasting between programs. You will need a computer that connects to the Internet. Your username and password are required for access. If you do not own a computer or if your computer malfunctions during the term, you will be expected to identify a computer to use. Technology issues are not an excuse for missed or late work.

ACCT 201 requires a high-speed Internet connection. Dial-up or other low-speed connections will slow your completion of on-line assignments. If you do not have a high-speed Internet connection available at home, on-line assignments can be completed in a CMU computer lab.

**Technical Help**

If you experience a technical problem, call the Help Desk at (970) 249-2111 to receive technical support in the following areas:

- Usernames and passwords
- Desire2Learn
- MavZone
- Microsoft Office products
- Connecting to the wireless network
• Desktop computer hardware installation and troubleshooting
• Desktop software installation and troubleshooting
• Network file storage

For more information, visit the CMU Help Desk website at: http://coloradomesa.edu/it/helpdesk.html

If you have difficulty accessing MAL, contact Pearson Support at: https://support.pearson.com/getsupport/s/?tabset-dd12d=1

For questions concerning the completion of assignments or grading contact me at slay@coloradomesa.edu

Withdrawal Statement
Regular class attendance is expected. CMU is required by law to verify the enrollment of students who participate in Federal Title IV student aid programs and/or who receive educational benefits through other funding sources. CMU is responsible for identifying students who have not attended or logged into a class for which they are registered. At the conclusion of the first week of a semester, instructors will report any registered students who have "Never Attended" a class so that those reported students will be administratively withdrawn from that class. However, it is the student's responsibility to withdraw, using the appropriate CMU form, from any class which she/he is no longer attending or risk receiving a failing grade in that class. Student's wishing to withdraw must complete and submit the appropriate CMU form by the established withdrawal deadline.

Educational Access Services: In coordination with Educational Access Services, reasonable accommodations will be provided for qualified students with disabilities. Students must register with the EAS office to receive assistance. Please meet with the instructor the first week of class for information and/or contact Barry J. Rochford, the Coordinator of Educational Access Services, directly by phone at 248-1826, or in person in Houston Hall, Suite 108.

• The Tutorial Learning Center (TLC) is a FREE academic service for all Colorado Mesa University students. Tutors are available on a walk-in basis for many courses. Do you have a quick question? Do you need homework clarification or feedback on a paper? Are you reviewing for a test? Help is available at the TLC!

At the main campus, come to Houston Hall 113 to meet with one of our friendly peer tutors. We are open on Monday through Thursday from 8am-6pm and Fridays from 8am-5pm. We are also open Sundays from 1pm-6pm! Tutoring at branch campuses and distance tutoring is also available. Check out the website for schedules and locations at www.coloradomesa.edu/tutoring or call (970) 248-1392 with any questions.

• Research Assistance at the Tomlinson Library:
CMU’s professional librarians are an excellent resource for helping you to find the best research to support your academic work, evaluate articles and electronic information, and cite the articles and images that you use in your papers. We are here for you!

Find us in the Library at the Research Help Desk Mon-Thurs 8am-9pm, Fri 8am-5pm, Sat 10am-5pm, and Sun 1-9pm; via online chat 24/7 at coloradomesa.edu/library; by email at library@coloradomesa.edu; or by calling 970.248.1860.

• Student Services: The Office of Student Services works to support CMU students in all aspects of college life, by offering a vast array of services, resources and programs that make each student's time at Colorado Mesa University as exciting and successful as possible. Student Services works collaboratively with faculty, students, and staff to create a campus community that fosters the growth of students as strong individuals and productive citizens. To learn more, go to http://www.coloradomesa.edu/studentservices.

• Financial Aid: Financial aid staff is dedicated to assisting you in sorting through the various forms of student financial aid. We believe that by helping you take advantage of a variety of available resources, you will find an education at Colorado Mesa University is attainable. Our office is located in the lower level of Lowell Heiny Hall,
Room 116. Our phone number is (970)248-1396, or you may contact us via email at financialaid@coloradomesa.edu

- **Advising Center:** Advisors can assist students with course selection and registration, major exploration, and identifying strategies for academic success. The Advising Center is committed to promoting academic success and in facilitating students to attain their educational goals. We are located in Lowell Heiny Hall, on the lower level, room 127. Our phone number is (970)248-1177, or toll free at 1-800-982-6372 (option #7 or extension 1177). Our FAX number is (970)248-1267. You can also reach us via email at advising@coloradomesa.edu. Appointments are scheduled from 9:00 to 4:00, Monday through Friday. Please call a week or two in advance of your desired appointment date to schedule. Bring your picture ID, as failure to do so may result in a rescheduled appointment.

- **Business and Financial Services Office:** The Business and Financial Services Office is located in the lower level of Lowell Heiny Hall. Our staff is available to assist you Monday through Friday from 8:00 am to 5:00 pm, MST. Our phone number is (970)248-1567, our FAX number is (970)248-1136, or you may contact us via email at businessoffice@coloradomesa.edu

**Course Disclaimer**
Information contained in this syllabus was, to the best knowledge of the course instructor, considered correct and complete when distributed for use at the beginning of the semester. However, this syllabus should not be considered a contract between Colorado Mesa University and any student. The instructor reserves the right, acting within the policies and procedure of CMU, to make changes in course content or instructional technique without notice or obligation.

### Acct 201 Financial Accounting
**Schedule – Spring 2019**

<table>
<thead>
<tr>
<th>DATE</th>
<th>FLIP-Watch Video/Reading BEFORE class</th>
<th>In Class Work</th>
<th>MyAccountingLab Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td><strong>23 W</strong> Introductions, Syllabus</td>
<td></td>
<td>Begin MAL Registration</td>
</tr>
<tr>
<td></td>
<td><strong>25 F</strong> Read Ch 1, Watch “Real World Accounting: David Hitchner, Alphabet City Beer” and Ch 1 LO2 videos</td>
<td>E1-20</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>28 M</strong> Ch 1 LO3 and Ch 1 LO4 videos</td>
<td>E1-23, E1-26, E1-27</td>
<td>MAL Ch 1 due</td>
</tr>
<tr>
<td></td>
<td><strong>30 W</strong> Ch 1 LO5 and Ch 1 LO6 videos</td>
<td>E1-31, E1-32, E1-33</td>
<td></td>
</tr>
<tr>
<td>Feb</td>
<td><strong>1 F</strong> Read Ch 2, Ch 2 LO1 and 2 videos</td>
<td>E2-10, E2-12</td>
<td>MAL Ch 2 due</td>
</tr>
<tr>
<td></td>
<td><strong>4 M</strong> Ch 2 LO3 videos</td>
<td>E2-16, E2-18</td>
<td></td>
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<tr>
<td></td>
<td><strong>6 W</strong> Ch 2 LO4</td>
<td>E2-17</td>
<td></td>
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<tr>
<td></td>
<td><strong>8 F</strong> Read Ch 3, Ch 3 LO1 Ch 3 LO3</td>
<td>E3-21, E3-22</td>
<td>MAL Ch 3 due</td>
</tr>
<tr>
<td></td>
<td><strong>11 M</strong> Ch 3 LO4 -7 videos</td>
<td>E3-24</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>13 W</strong> TEST REVIEW</td>
<td></td>
<td>Online MC Quiz</td>
</tr>
<tr>
<td></td>
<td><strong>15 F</strong> TEST 1</td>
<td>Over Ch1,2,3 Problems only</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Day</td>
<td>Activity</td>
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</tbody>
</table>
| 18 M | Read Ch 4  
Ch 4 “Closing Entries”  
Ch 4 LO3 videos | E4-25 |
| 20 W | Ch 4 “Intro to Financial Statements” and LO4 – 7 videos | E4-18 |
| 22 F | Read Ch 5  
Ch 5 LO 1 - LO3 videos | E5-20 |
| 25 M | Ch 5 LO4 - LO5 videos | E5-21, E5-22 |
| 27 W | Ch 5 LO 6 – LO8 videos | E5-25 |

**Mar**

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 F</td>
<td>PRE-TEST</td>
<td>MAL Ch 5 due</td>
</tr>
<tr>
<td>4 M</td>
<td>TEST 2</td>
<td>Over Ch 4-5 Problems only</td>
</tr>
<tr>
<td>6 W</td>
<td>Monopoly</td>
<td>Online MC Quiz</td>
</tr>
<tr>
<td>8 F</td>
<td>Monopoly</td>
<td></td>
</tr>
<tr>
<td>11 M</td>
<td>Monopoly</td>
<td></td>
</tr>
<tr>
<td>13 W</td>
<td>Monopoly</td>
<td></td>
</tr>
</tbody>
</table>
| 15 F | Read Ch 6,  
“Concepts of Inventory”, Ch 6 LO2, Parts 1-4 videos | E6-15 |
| 18 M | Spring Break | Monopoly due |
| 20 W | Spring Break | |
| 22 F | Spring Break | |
| 25 M | Ch 6 LO4, Ch 6 LO5, Ch 6 LO 6 videos | E6-21, E6-25 |
| 27 W | Read Ch 8, “Concepts of Allowance for Bad Debts”  
Ch 8 LO1-2 videos | E8-18, E8-19, E8-20 |
| 29 F | Ch 8 LO3 -LO4 videos | E8-24 |

**Apr**

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 M</td>
<td>Ch 8 LO5 videos</td>
<td></td>
</tr>
</tbody>
</table>
| 3 W  | Read Ch 9, “Fixed Assets and Depreciation”  
Ch 9 LO1 videos | E9-17, E9-18, E9-19 |
| 5 F  | “Depreciation Methods”  
Ch 9 LO2, Ch 9 LO3 videos | S9-4, E9-20, E9-23 |
<p>| 8 M  | Ch 9 LO4 – LO7 videos | E9-24, E9-26 |
| 10 W | PRE-TEST | MAL Ch 9 due |
| 12 F | TEST 3 | Over Ch 6, 8, 9 Problems only |
| 15 M | Read Ch 12, Ch 12 LO1 videos | E12-19, E12-24 |
| 17 W | Ch 12 LO2 - 3 videos | E12-24 |
| 19 F | Read Ch 13, Ch 13 LO1 – 2 videos | E13-19, E13-24 |
|      |      | MAL Ch 12 due |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Activity/Assignment</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 M</td>
<td>Ch 13 LO3, Ch 13 LO4, Ch 13 LO6 videos</td>
<td>E13-25, S13-7</td>
<td></td>
</tr>
<tr>
<td>24 W</td>
<td>Read Ch 14, “Operating Activities and Their Impact on the Accounting Equation” Ch 14 LO1 videos</td>
<td>S14-2, S14-3, E14-16</td>
<td></td>
</tr>
<tr>
<td>26 F</td>
<td>MAL Ch 13 due</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29 M</td>
<td>“Financing and Investing Activities and Their Impact on the Accounting Equation”, Ch 14 LO2 videos</td>
<td>E14-18, E14-19</td>
<td></td>
</tr>
<tr>
<td>May 1 W</td>
<td>Ch 14 LO3 - 4 videos</td>
<td>E14-21, S14-10</td>
<td></td>
</tr>
<tr>
<td>3 F</td>
<td>Cash Flow Statement</td>
<td>P14-33A, P14-34A</td>
<td></td>
</tr>
<tr>
<td>6 M</td>
<td>PRE-TEST 4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 W</td>
<td>TEST 4</td>
<td>Over Ch. 12,13,14</td>
<td></td>
</tr>
<tr>
<td>10 F</td>
<td>REVIEW FOR FINAL in D2L</td>
<td>Online MC Quiz</td>
<td></td>
</tr>
<tr>
<td>13 M</td>
<td>FINAL EXAM</td>
<td>10:00-11:50</td>
<td></td>
</tr>
</tbody>
</table>

*Bring scantron form*
YOUR SUCCESS AT COLORADO MESA UNIVERSITY

The faculty and staff are glad you have elected to attend Colorado Mesa University and want you to succeed in achieving your academic goals. The following information is shared with you to enhance the likelihood that you will be successful.

1. Attend class.
Institutional research shows that class attendance and participation are closely linked to your success as a student (i.e., the better your attendance, the better your grade is likely to be). When you are always present, you will understand the course content and how it contributes to your growth as a college student. You are required to attend this class regularly, adhering to the attendance policy established in this course syllabus by your instructor. Additionally, you should review the Attendance Policy of the institution’s Catalog for further details on expectations. For online courses, check with your instructor and/or class syllabus for expectations delivered in that format.

2. Prepare for and participate in class.
It takes more than showing up for class to succeed. You need to be prepared to actively participate in class. Your instructor has given you a schedule of course topics for the semester, along with readings and/or activities that should be completed prior to coming to class. If you aren’t clear about these expectations, talk with your instructor. In general, you should follow the 2:1 rule: two hours of study/homework time for every 1 hour of classroom time. This can vary some from week to week, but on average, most instructors will assume you are putting in the time and keeping pace with the class. So make the effort to stay current and don’t leave everything to the end of the term.

By meeting deadlines and managing your time wisely, you will get much more from the class and earn higher grades. Assume that faculty members will not accept late homework and don’t offer extra credit assignments. Some may – and by reviewing the syllabus you will know their policies – but instructors have no obligation to do so.

3. Use technology to support your success.
All members of this class are expected to show respect to each other and to contribute to a positive academic learning environment of the class. Turn off cellphones or set them to silent when you are in class. Text messaging, checking email, working on social networking sites, and performing non-class related activities on any electronic device (cell phone, laptop, iPad, etc.) is disruptive and not acceptable behavior during the class session. Check your course syllabus for the consequence of using these devices during class time.

4. Take advantage of campus resources.
We offer numerous academic support resources to help you. The staff of Tomlinson Library can assist you with finding information resources either in person or online. The Tutorial Learning Center offers free, walk-in tutoring for a wide variety of subjects. Maybe it’s just a math problem that’s not making sense, or perhaps having a peer take a look at your assignment is what you need. The TLC can help with the smallest issue or provide you with tutoring if you have a particularly challenging course. Get help before a small problem becomes a big one. Stop by and see the services they offer, most of which are provided by other students. If your semester gets a little overwhelming, contact the Office of Student Services for assistance. Need to engage in some activity outside of classes? Stop by the Maverick Center for a good workout, or find students with some similar interests by joining a student club.

5. Build relationships with your instructors, advisor, and other students.
a. Your best guidance for success will come from your instructors, and research tells us that your interactions with faculty members is the most important determinate in college success. Instructors genuinely want you to be successful and will do what they can to help you reach your goals. Locate their contact information on the syllabus and store that information in your phone. Each instructor keeps office hours that they set aside to meet with students. If you cannot meet during their office hours, schedule an appointment in advance.

b. Plan to meet with your advisor at least once a semester. At a minimum, consult with your advisor on your schedule for the next semester before registration opens. Popular required courses fill quickly, so if you delay registration, you might not get your preferred courses and could possibly delay your graduation. Advisors provide valuable assistance in
determining which courses you need to take for your degree and the best order to take courses. Advisors can also direct you to the most appropriate networks when you are in need of assistance.

If you do not know the name of your advisor, log into MAVzone and click on the Student Academics tab. Scroll down the Academic Profile column to Advisors; directly email your advisor by clicking on the envelope icon.

c. Connect with other students in all your classes. You and your peers have similar goals and will face similar challenges; this can help you feel less alone in solving problems. Being active in a study group can enrich your understanding of course materials and can provide extra motivation and support to succeed.

6. Use financial aid wisely.
Be aware that your decisions about attending class and considering whether to add or drop a class can affect your financial aid. Discuss potential changes with your advisor before making them. You must complete at least 12 credit hours each semester to be considered full-time, often a requirement to receive financial aid. Part-time students should check with the Office of Financial Aid for credit hour requirements. Audited classes do not count for enrollment purposes.

To retain your aid for the next term, you are required to make satisfactory academic progress toward your degree and maintain the following minimum grade point averages below. If you receive all F’s for one term, you will be suspended from financial aid and must repay all Title IV funds.

<table>
<thead>
<tr>
<th>Cumulative Credit Hours Earned</th>
<th>Minimum GPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 to 15</td>
<td>1.70</td>
</tr>
<tr>
<td>16 to 30</td>
<td>1.80</td>
</tr>
<tr>
<td>31 to 45</td>
<td>1.90</td>
</tr>
<tr>
<td>46+</td>
<td>2.00</td>
</tr>
</tbody>
</table>

To remain eligible to receive financial aid, students must be successfully completing 75% of classes attempted. Aid will be suspended until the student successfully increases the completion rate to 75%. Be sure to report any changes in your enrollment, residency status, or receipt of additional resources in writing to the Office of Financial Aid. Financial aid is not available if you have not graduated from your program but exceed the total undergraduate cumulative hours as show below.

- Baccalaureate degree: 170 hours
- Associate degree: 80 hours
- One-year certificate: 40 hours