
<table>
<thead>
<tr>
<th>Textbook Options:</th>
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<th>Note, Option 1 is by far the cheapest!</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPTION 1 (Electronic Version)</td>
<td>OPTION 1 (Electronic Version)</td>
<td>Students can purchase the registration code from Wiley. It includes an electronic version of the book and access <a href="http://edugen.wileyplus.com/edugen/class/cl392552/">http://edugen.wileyplus.com/edugen/class/cl392552/</a>. - Click on “Create Account” and follow the links. It is about $100 for the book and the online access.</td>
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<tr>
<td>OPTION 2 (Textbook) – New or Used</td>
<td>OPTION 2 (Textbook) – New or Used</td>
<td>Students can purchase a NEW shrink wrapped copy of the book from the bookstore. The NEW book will include the registration code also. In that case listed above.</td>
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Also Required: You must have access to Canvas. Course materials and assignments will be posted to the course website. In addition the mini tests, for students not on campus, the midterm and the final are completed through Canvas. It is your responsibility to ensure that you have the materials required for class and that all assignments are completed by the due date. Canvas is accessed through [http://learn.nmsu.edu](http://learn.nmsu.edu).

WileyPlus: This course will have problem assignments and graded quizzes administered through WileyPlus. You MUST purchase WileyPlus to complete this course.
Course Objectives:

Class Course Objectives: To introduce students to the basic concepts of financial accounting. Financial accounting statements are prepared mainly for investors, creditors and other interested external users. The main emphasis of this course will be on teaching the student to use accounting information. The course will provide enough knowledge of accounting to enable a person to use financial statements to assess a company's financial strengths and weaknesses.

At the end of the course students should be able to

1. List the purpose of the four required financial statements
2. Create a balance sheet, income statement and retained earnings statement
3. Define assets, liabilities, stockholders’ equity, revenues and expenses
4. State the accounting equation and illustrate how changes affect it
5. Explain the difference between cash and accrual bases of accounting
6. Prepare basic journal entries
7. Prepare adjusting entries
8. Compute and analyze basic ratios

Specific College of Business Program Goal Course Objectives for ACCT 221:

1. Improve your ability to think critically.
   To think critically, you need to identify and clearly state the problem, select appropriate concepts or tools to solve the problem, identify relevant information, and form a clear comprehensive recommendation supported by appropriate evidence.

2. Improve your ability to solve problems.

Attendance: You can adequately learn the course content only do the readings and completing the assignments. Material on tests will emphasize items discussed on the slides and/or covered on quizzes and homework.

Study: The nature of the material covered requires that you study seriously. Studying the material thoroughly by rereading, taking notes, and working through computations is essential. It is important to relate illustrations to the written material in your book. You should remember that your grade will be based upon your ability to DO accounting rather than on your ability to follow along as someone else does it.
<table>
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<th>Grading</th>
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<tbody>
<tr>
<td>Midterm</td>
<td>150</td>
</tr>
<tr>
<td>Final</td>
<td>200</td>
</tr>
<tr>
<td>Mini Exams (2 @ 50 pts each)</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes (chapter)</td>
<td>100</td>
</tr>
<tr>
<td>Possible Points</td>
<td>650</td>
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Grades are determined according to the following scale:
- A: 90% and above
- B: 80-89%
- C: 70-79%
- D: 60-69%
- F: below 60%

There will be NO extra credit projects available to individual students.

**Exams:** There will be a midterm and a final. Both exams are required to be proctored. See the proctoring information tab for specifics and links to required paperwork. For those within 75 miles of campus and therefore taking their exams at NMSU, there should be plenty of room in the campus location. Those further than 75 miles from campus must find and register their own proctors no later than one week prior to each exam. The exams will be based upon text material, homework assignments and class discussion and will consist of various types of questions and problems including multiple choice and true/false. The midterm will include all the material covered up to the date of that exam. The final will be comprehensive.

**Mini Exams:** There will be two mini exams during the course. These exams are to ensure that you are caught up on the material up to that point. Mini exam 1 covers chapters 1, 2 and 3 as indicated on the assignment schedule. Mini exam 2 covers chapters 7, 8 and 9. These mini exams will be linked taken through Canvas and are not proctored, although they are timed. It is expected and required that the mini exams are to be done individually. Any work done on mini exams that is not completed individually is in violation of NMSU Student Code of Conduct.

**Homework:** Homework is designed to assist you in learning the material and must be completed by the time and date stated on WileyPlus. Homework is generally due at 11pm on the date indicated on the assignment schedule. No late homework is accepted.

**Quizzes:** A quiz on Wiley Plus is assigned for most chapters as shown on the assignment schedule. These quizzes will be graded and will affect your overall grade. No quiz will be accepted after the date and time shown for the completion of the quiz. Quizzes are generally due at 11pm on the date indicated on the assignment schedule.

**Calculators:** Those who are not taking the “on campus” midterm and final may use their own simple calculator (not programmable and no text input) or they may use the calculator on the computer when taking the exams. Those taking the exams on campus will use the simple calculators provided by the Accounting Department.
**Dishonesty:** Cheating on exams or other serious forms of academic dishonesty will result in a grade of “F” (and a required report to university officials).

**Incomplete ("I" grade):** You should be aware of the Incomplete Grade policy. The grade of "I" will only be assigned according to the guidelines in the current Undergraduate Catalog.

**Academic Appeals Rules:** Details of the rules appear in the Undergraduate Catalog. A student must initiate the academic appeals process by submitting a written appeal to the faculty member within 30 days of the start of the term following the term in which the grievance occurred.

**Student Accessibility Services:** If you have or believe you have a disability and would benefit from any accommodations, you may wish to self-identify by contacting the Student Accessibility Services (SAS) Office located in Garcia Annex (phone: 646-6840). If you have already registered, please make sure that your instructor receives a copy of the accommodation memorandum from SAS within the first two weeks of classes. It is your responsibility to inform either your instructor or SAS representative in a timely manner if services/accommodations provided are not meeting your needs.

Feel free to call the Coordinator of Services for Students with Disabilities, at 575-646-6840 with any questions you may have on student issues related to the Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1973. All medical information will be treated confidentially.

**Reminders:** The last day to drop a course with a “W” is June 26. The last day to withdraw from the University is July 18.