Course Title: Finance Accounting Foundations  
Term Offered: Winter 2018 (Presumably)  
Credits: 2.0 CEU  
Instructor name: JeFreda R. Brown, MBA  
Instructor email: jbrown@goshenbg.com

Course Description  
This course provides professionals with a fundamental foundation of financial accounting principles. In this course, professionals will learn concepts and obtain knowledge needed to make informed and critical decisions in their businesses. This course will help professionals who are new to financial accounting develop financial accounting skills, and it will enhance the skills of professionals who have some knowledge of financial accounting.

Technology Support  
If you experience difficulties, need assistance accessing your course, or if you experience any errors or problems, please contact PACE at (541)737-4197 or email pace@oregonstate.edu. We are available Monday through Friday from 8 a.m. until 5 p.m. Pacific time.

Canvas  
This course will be delivered via Canvas where you will access the syllabus, learning materials, tutorials, discuss issues and/or display your projects. If you are having problems accessing Canvas check your computer compatibility.

Course Mode  
This course is an asynchronous online course, structured weekly, from January 15 through February 16, 2018

Learning Resources  
Principles of Financial Accounting (Chapters 1-17), 23rd edition by John Wild. The eBook version of this textbook will be provided to you. You do not have to purchase this book unless you want to.

Measurable Learning Outcomes  
At the end of this course, learners will be able to:
1. Learn the purpose and importance of financial accounting for businesses
2. Learn important accounting principles and standards
3. Identify and prepare basic financial statements
4. Analyze financial information from financial statements to make business decisions and identify major risks
5. Learn how businesses use financial information internally and externally
6. Identify, analyze, and record financial accounts and daily financial transactions in the business
7. Learn the difference between accrual basis and cash basis accounting methods
8. Learn Time Value of Money (TVM)
9. Learn ways to measure the health of a business
10. Identify the steps in an accounting cycle
Evaluation and Grading
All PACE courses are evaluated with the grade option of Pass/No Pass. A student’s final grade will be either P (Pass) or NP (No Pass). Under this grading option, students will receive a final grade of P for work that is clearly passing, i.e., which would earn a letter grade of C or better. For work below this level (i.e., equivalent to D or F), student will receive a grade of NP.

Evaluation Scale
Your grade will be based on the following scale:
- A = 93-100%  
- A- = 90-92%  
- B+ = 87-89%  
- B = 83-86%  
- B- = 80-82%  
- C+ = 77-79%  
- C = 73-76%  
- C- = 70-72%  
- D+ = 67-69%  
- D = 63-66%  
- D- = 60-62%  
- F = < 60%

Evaluation of Learner Performance
- Weekly Discussion Questions/Participation/Attendance – 50 points per week
- Weekly Assignments – 100 points per week
- Course Project – 250 points
- Total Points – 1000 points

Course Outline
Discussion Questions (50 points per week): Each week, the discussion question will pertain to the assigned material for the week. Students are required to apply the information learned in responding to the discussion posts. Students must respond to the initial discussion post and respond to a minimum of two other students’ posts. It cannot be a general response. The responses must provide in-depth knowledge of the material being discussed. A grading rubric will be provided to assess the quality of the responses. Each discussion question will have a deadline date to post the initial response and a deadline date to respond to other students.

Note: Completing discussion questions and responding to other students’ posts is also part of your participation and attendance grade.

Assignments (100 points per week): Each week, students will be assigned exercises from the textbook and other resources to complete. These exercises may also incorporate additional resources outside of the textbook. Students may also be asked to read an article that pertains to the material discussed for the week. Then, students will provide a summary of the article and discuss how it relates to the material discussed in the textbook. Assignments are due no later than day 7 of each week. Assignments must be submitted no later than 12 am EST.

Course Project (250 points): Students will choose a company from the three companies listed in Appendix A of the textbook. The annual reports have been provided for each company. Students will review and analyze the financial statements of the company chosen. Then, students will prepare a horizontal analysis and a ratio analysis based on the information in the financial statements. Students can use Word, Excel, or PowerPoint to prepare the project. This is not a team project. Students must individually complete this project. Students may use additional information to incorporate into this project from other sources as well as material discussed throughout this course. The course project is due by February 14, 2018 at 11 pm EST.

Statement Regarding Students with Disabilities
Accommodations are collaborative efforts between students, faculty, and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at 541-737-4098. Additionally, Canvas, the learning management system through which this course is offered, provides a vendor statement certifying how the platform is accessible to students with disabilities.
PACE seeks to accommodate the diverse experiences and learning styles of the students and is open to feedback for improving the course, during this quarter and subsequent quarters. To provide direct feedback please emails pace@oregonstate.edu.

Accessibility of Course Materials
If you require accommodations please contact PACE.

Expectations for Student Conduct
Student conduct is governed by the university's policies, as explained in the Student Conduct Code. In an academic community, students, faculty, and staff each have responsibility for maintaining an appropriate learning environment, whether online or in the classroom. Students, faculty, and staff have the responsibility to treat each other with understanding, dignity and respect. Disruption of teaching, administration, research, and other institutional activities is prohibited by Oregon Administrative Rule 576-015-0015 (1) and (2) and is subject to sanctions under university policies, OSU Office of Student Conduct.

Academic Integrity
Students are expected to comply with all regulations pertaining to academic honesty, defined as: An intentional act of deception in which a student seeks to claim credit for the work or effort of another person or uses unauthorized materials or fabricated information in any academic work.

OAR 576-015-0020 (2) Academic or Scholarly Dishonesty:

a) Academic or Scholarly Dishonesty is defined as an act of deception in which a Student seeks to claim credit for the work or effort of another person, or uses unauthorized materials or fabricated information in any academic work or research, either through the Student's own efforts or the efforts of another.

b) It includes:

   (i) CHEATING - use or attempted use of unauthorized materials, information or study aids, or an act of deceit by which a Student attempts to misrepresent mastery of academic effort or information. This includes but is not limited to unauthorized copying or collaboration on a test or assignment, using prohibited materials and texts, any misuse of an electronic device, or using any deceptive means to gain academic credit.

   (ii) FABRICATION - falsification or invention of any information including but not limited to falsifying research, inventing or exaggerating data, or listing incorrect or fictitious references.

   (iii) ASSISTING - helping another commit an act of academic dishonesty. This includes but is not limited to paying or bribing someone to acquire a test or assignment, changing someone's grades or academic records, taking a test/doing an assignment for someone else by any means, including misuse of an electronic device. It is a violation of Oregon state law to create and offer to sell part or all of an educational assignment to another person (ORS 165.114).

   (iv) TAMPERING - altering or interfering with evaluation instruments or documents.

   (v) PLAGIARISM - representing the words or ideas of another person or presenting someone else's words, ideas, artistry or data as one's own, or using one's own previously submitted work. Plagiarism includes but is not limited to copying another person’s work (including unpublished
material) without appropriate referencing, presenting someone else's opinions and theories as one's own, or working jointly on a project and then submitting it as one's own.

**Conduct in this Online Classroom**

Students are expected to conduct themselves in the course (e.g., on discussion boards, email postings) in a civil manner. Students will be expected to treat all others with the same respect, as they would want afforded themselves. Disrespectful behavior to others (such as harassing behavior, personal insults, inappropriate language) or disruptive behaviors in the course (such as persistent and unreasonable demands for time and attention both in and out of the classroom) is unacceptable.

**Netiquette**

In an online classroom, your primary means of communication is written. The written language has many advantages: more opportunity for reasoned thought, more ability to go in-depth, and more time to think through an issue before posting a comment. However, written communication also has its disadvantages. This includes a lack of the face-to-face signaling that occurs through body language, intonation, pausing, facial expressions and gestures. As a result, please recognize the possibility of miscommunication and compose your comments in a clear, positive, supportive, and constructive manner. Please be sure to be professional by demonstrating tolerance for diverse points of view and give each other the benefit of the doubt about any unclear intended meanings.

**Evaluation**

Course evaluation results are extremely important and are used to help improve this course and the learning experience of future students.