New Course Request

Indiana University

Fort Wayne Campus

Check Appropriate Boxes: Undergraduate credit ☐ Graduate credit ☐ Professional credit ☐

1. School/Division: Doermer Sch. of Bus./Accounting & Finance
   2. Academic Subject Code: BUS

3. Course Number: A200 (must be cleared with University Enrollment Services)
   4. Instructor: 

5. Course Title: Foundations of Accounting

Recommended Abbreviation (Optional) ____________________________ (Limited to 32 Characters including spaces)

6. First time this course is to be offered (Semester/Year): Spring 2010

7. Credit Hours: Fixed at _____ 3 _____ or Variable from _________ to _________

8. Is this course to be graded S-F (only)? Yes _____ No X

9. Is variable title approval being requested? Yes _____ No X

10. Course description (not to exceed 50 words) for Bulletin publication: Survey of financial & managerial accounting topics that provide a foundation for students who are not pursuing a business concentration. (No credit given toward a degree in business).

11. Lecture Contact Hours: Fixed at _____ 3 _____ or Variable from _________ to _________

12. Non-Lecture Contact Hours: Fixed at _________ or Variable from _________ to _________

13. Estimated enrollment: 2 Sections of which _________ percent are expected to be graduate students.

14. Frequency of scheduling: Fall & Spring Will this course be required for majors? _________

15. Justification for new course: See attached.

16. Are the necessary reading materials currently available in the appropriate library? _________

17. Please append a complete outline of the proposed course, and indicate instructor (if known), textbooks, and other materials.

18. If this course overlaps with existing courses, please explain with which courses it overlaps and whether this overlap is necessary, desirable, or unimportant.

19. A copy of every new course proposal must be submitted to departments, schools, or divisions in which there may be overlap of the new course with existing courses or areas of strong concern, with instructions that they send comments directly to the originating Curriculum Committee. Please append a list of departments, schools, or divisions thus consulted.

Submitted by: Kathy S. Block Date 10/8/9
Department Chairman/Division Director

Dean of Graduate School (when required) Date

Approved by: Otto Chang Date 10-8-09
Dean

Chancellor/Vice-President Date

University Enrollment Services Date

After School/Division approval, forward last copy (without attachments) to University Enrollment Services for initial processing, and the remaining four copies and attachments to the Campus Chancellor or Vice-President.

UPSO 724 University Enrollment Services, Final—White; Chancellor/Vice-President—Blue; School/Division—Yellow; Department/Division—Pink; University Enrollment Services Advance—White.
New Course Request
Completion Instructions

General: Complete all items requested on the form.

Item 2: Academic Subject is the same as department code. The name has been changed in order to distinguish academic subject from administrative department or division name.

Item 3: The proposed course number must receive clearance from University Enrollment Services. (Bloomington telephone 855-2218)

Item 4: The instructor who will be responsible for teaching the course initially.

Item 5: Check the proposed course title for clarity and brevity. List the title as it should appear in the bulletin or catalog. An abbreviated title may be suggested or one will be determined by University Enrollment Services.

Item 6: Indicate the semester that the course will first be offered, using semester names rather than calendar dates. At least interim (School/Division) approval must be processed by the campus Schedule of Classes deadline for the semester of first offering.

Item 7: Check that the proposed hours of credit meet the standard number of instructional minutes required. If they do not, other rationale should be noted.

Item 8: If S-F grading is elected, regular letter grades (A-D) are not permitted. If S-F grading is not elected, "S" grades are not permitted.

Item 9: Variable title approval will normally be given only for courses whose official title is "Research in . . . .", "Independent Study in . . . .", etc., with variability being used to specify special topics. Variable title permission is only required one time for each course, and specific variable titles do not require formal approval. Variable titles, when used, must contain the basic part of the official title (Research, Independent Study, etc.), followed by a colon, followed by the specific subject of the section. For example, "Readings in History" could be approved for variable titles and become "Readings: Revolutionary War". Variable titles are used for recording purposes to replace the official title and are processed by submitting them on Schedule Copy forms to the campus scheduling officer. Variable titles are used at the section level, and are not variable by student. Variable titles need not be used even if the course has been approved for them.

Item 10: Check the proposed Bulletin description. It should not exceed 50 words and should begin by listing all prerequisites. Prerequisites (up to a limit of four) will be extracted from the description for computer recording.

Item 11: Indicate the contact hours that the class meets each week, in a regular semester format, in a lecture-type arrangement. The number of contact hours per week should be specified with one decimal place, e.g. 3.0.

Item 12: Indicate the contact hours that the class meets each week, in a regular semester format, in non-lecture settings, such as laboratory, discussion, or activity meetings. The number of contact hours per week should be specified with one decimal place, e.g., 3.0.

Routing Instructions

1. Forward all copies of the form, without separating them, and attachments to the appropriate Dean or Curriculum Committee Chairman.

2. After School/Division approval of the course, detach the back copy of the completed form and send it to University Enrollment Services (Poplars 612, Bloomington), without attachments for preliminary processing. Forward the remaining four copies of the form, still bound in a set, with attachments to the Campus Chancellor or Vice-President's Office.

3. After Chancellor/Vice President approval is received, forward the forms, still bound in a set, to University Enrollment Services for final processing.

4. After the forms are signed and final processing has been completed, the Chancellor/Vice-President, School/Division, and Department/Division copies will be returned to the campus Dean of Faculties for distribution. Attachments not necessary to interpret information requested on the forms, such as outlines and reading lists, will also be returned. Statements that the course has been circulated to all campuses, with a 30 day period for comments, are required before processing can be completed and will be kept on file in University Enrollment Services.
15. Justification: This course is being offered for non-business majors only. The course is intended primarily for Hospitality and OLS students who are required to take an accounting course and would benefit from a course whose topics are more directed toward financial and managerial accounting concepts they will encounter in their fields.

The course should also be appropriate for students from other disciplines, such as, nursing, dental, education, and engineering. In addition, the course is to be part of the Certificate in Entrepreneurship offered by Continuing Studies.

BUS A200 was approved as a course by the Undergraduate Policy Committee, Spring, 2009 and the Doerner School of Business on September 28, 2009.
BUSA200 – Foundations of Accounting
Department of Accounting and Finance
Indiana University/Purdue University – Ft. Wayne

Instructor:
Office: 
Office Phone: 
Office Fax: 
Email: 

Office Hours:

Text: Accounting – What the Numbers Mean
McGraw-Hill Marshall, et al 8c

Syllabus Changes: Students are responsible for any changes made to the syllabus. Changes will be announced in class.

Grading: Your final grade will be based on the number of points you receive from exams and other assigned materials. Points will be assigned as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage of Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90 – 100%</td>
</tr>
<tr>
<td>B</td>
<td>80 – 89%</td>
</tr>
<tr>
<td>C</td>
<td>70 – 79%</td>
</tr>
<tr>
<td>D</td>
<td>60 – 69%</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
</tr>
</tbody>
</table>

Points:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100 pts</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100 pts</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100 pts</td>
</tr>
<tr>
<td>Quizzes/Homework</td>
<td>60 pts</td>
</tr>
<tr>
<td>Total</td>
<td>360 pts</td>
</tr>
</tbody>
</table>

NOTE: Only simple, 4-function calculators will be allowed. No graphing or text calculators or cell phones!
Exams:
- Each exam will consist of multiple choice questions, problems, short essay questions and financial reporting problems.
- If you arrive late to an exam, you will not be allowed extra time to complete the exam.
- Failure to take a scheduled exam without being excused in advance could result in a grade of zero for that exam.
- Make up exams are given only in extreme circumstances, where the instructor has been notified prior to exam time. Not having time to prepare is not a valid reason.
- Students will be allowed to make up no more than one exam, unless extreme circumstances dictate otherwise.
- Permission to take a make-up exam must be obtained from the instructor at the time of the original exam date.
- Time, place and content of the make-up exam will be at the discretion of the instructor.

Final Exam:
- Failure to take the final exam at the time scheduled on the syllabus, unless previous arrangements have been made with the instructor, will result in a deduction of 20% from the final exam score.

Quizzes
- 4 quizzes will be given during the semester. The lowest quiz score will be dropped. Quizzes will be given during the first 10 minutes of class on the dates listed on the syllabus. No extra time will be given if you arrive late for a quiz.

Homework
- 4 homework problems are assigned. The lowest score will be dropped.
- Homework is due at the beginning of class and will not be accepted any later.
- Be careful which homework problem you submit. No credit can be given for the wrong assignment.
**Course Description:** This course is a study of accounting meant primarily for persons who intend to own and/or operate their own business. This course is also intended to provide an accounting foundation for those students who are not pursuing a business concentration.

**Course Objectives:** The primary objective of A200 is to provide you with a working knowledge of how information collected by a financial accounting system can be used to make decisions about business enterprises. The course will also examine basic cost accounting principles and decision techniques.

Upon successful completion of this course, students should be able to

1. Understand accounting terminology and explain how managers and owners use financial and managerial accounting.
2. Understand how financial statement data is prepared and understand how to use the income statement, balance sheet, statement of stockholders equity and the statement of cash flows.
3. Analyze and interpret financial statement information using a variety of methods and financial ratios.
4. Understand the difference between managerial and financial accounting and report presentation for each. Know the different cost classifications and apply basic cost-volume-profit analysis and determine breakeven points.
5. Understand the ethical implications of business decisions.
6. Understand basic capital investment analysis and be able to evaluate investment scenarios using return on investment, net present value and other capital budgeting methods.

**About the Course:**
A 200 is a difficult course. Almost everything we do is governed by rules, the vocabulary we use is probably new to you and what we learn early in the course serves as a basis for what we learn later. Because the material is new, difficult and there is a lot of it, you must spend a substantial amount of time working on the course. You should:

*Read each chapter in the book before it is covered in class. It is not necessary that you understand all of the material, but it is important for you to be familiar with the topic before it is discussed in class.
*Attend class and take notes on the discussions. There is a very high correlation between success in the course and being present when the material is discussed.
*Attempt homework problems before they are covered in class. It is essential that you attempt homework on your own. Accounting exams test your ability to do accounting problems and you must practice.
*Keep up with assignments – do not get behind. It is very difficult to catch up. Whenever you are having difficulty in understanding a topic, you should talk to me to resolve the difficulty. Office time is for you to use. Do not wait until the day before the exam to identify and resolve problems.
Academic Honesty: Accountants and students are expected to be honest. You should avoid dishonesty or the appearance of dishonesty, such as submitting the work of others for credit, allowing your work which is to be graded to be copied by others, using notes or copying from others on exams. Penalties for academic dishonesty can range from zero credit for the item to failure of the course.

Disabilities: If you have a disability and wish to find out what services are available, you may contact Services for Students with Disabilities in Walt 118 at 481-6657.
<table>
<thead>
<tr>
<th>Section 1</th>
<th>Chapter Title</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ch 1</td>
<td>Accounting – Present and Past</td>
<td>Intro, Financial, Managerial, Auditing</td>
</tr>
<tr>
<td>Ch 2</td>
<td>Financial Statements and Concepts</td>
<td>Financial statements, concepts</td>
</tr>
<tr>
<td>Ch 4</td>
<td>Bookkeeping Process and Transaction Analysis</td>
<td>Accounting Equation, recording transactions, adjustments</td>
</tr>
<tr>
<td>Ch 5</td>
<td>Accounting for Current Assets</td>
<td>Accounts receivable, inventory</td>
</tr>
<tr>
<td>Ch 6</td>
<td>Accounting for Long Term Assets</td>
<td>Long term assets, depreciation, intangible assets</td>
</tr>
<tr>
<td>Exam #1</td>
<td>Ch 1,2,4,5,6</td>
<td></td>
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<tr>
<td>Section 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ch 7</td>
<td>Accounting for Liabilities</td>
<td>Current and long term liabilities</td>
</tr>
<tr>
<td>Ch 8</td>
<td>Accounting for Owners' Equity</td>
<td>Stock, retained earnings</td>
</tr>
<tr>
<td>Ch 9</td>
<td>Income Statement and Statement of Cash Flows</td>
<td>Revenues, expenses, gross profit, net income, statement of cash flows</td>
</tr>
<tr>
<td>Ch 3</td>
<td>Fundamental Interpretations Made from Financial Statement Data</td>
<td>Return on investment, working capital, trend analysis</td>
</tr>
<tr>
<td>Ch 11</td>
<td>Financial Statement Analysis</td>
<td>Ratio analysis and measures</td>
</tr>
<tr>
<td>Exam #2</td>
<td>Ch 7,8,9,3,11</td>
<td></td>
</tr>
<tr>
<td>Ch 12</td>
<td>Managerial Accounting and Cost-Volume Profit Relationships</td>
<td>Cost classifications, break-even analysis, operating leverage</td>
</tr>
<tr>
<td>Ch 13</td>
<td>Cost Accounting and Reporting Systems</td>
<td>Cost accounting systems, activity based costing</td>
</tr>
<tr>
<td>Ch 14</td>
<td>Cost Analysis for Planning</td>
<td>Operating budgets, standard costs</td>
</tr>
<tr>
<td>Ch 15</td>
<td>Cost Analysis for Decision Making</td>
<td>Relevant costs, capital budgeting, investment decisions</td>
</tr>
<tr>
<td>Exam #3</td>
<td>Ch 12,13,14,15</td>
<td></td>
</tr>
</tbody>
</table>