General Policies

1. Classroom interaction and lectures are considered to be the most important ways of learning in this course. It is your classroom experiences that should primarily provide (1) insights as to how the course materials relate to other areas of business administration and (2) guidance for developing the skills necessary to apply and use basic accounting concepts.

2. Students are expected to attempt to complete each assignment prior to its scheduled coverage in class. To receive the most benefit from the class interactions and lectures, students should carefully read and study the assignment and attempt to complete the related designated exercises and problems prior to the class discussion on that assignment.

3. Selected problems and exercises from those assigned will normally be explicitly reviewed during the lectures. Every effort will be made to discuss in the class sessions all the key issues contained in assigned problems.

4. It is generally impossible (and not the best use of class time) to review all assigned problems in class sessions. Solutions to all assigned exercises and problems are available in the following two ways: (1) Via the homepage for this course, and (2) At the Print Shop, 6 Decatur Street for a charge. It is strongly recommended that students acquire a copy of the solutions to all assigned exercises and problems.

5. Power Point notes or outlined notes (in Word) have been developed for some key chapters. Students can obtain copies of these notes off of the home page for this course. The notes have been prepared (1) to allow efficient development of class notes, (2) to maximize the benefits students receive from the lectures, (3) to effectively summarize the course material, and (4) to facilitate subsequent studying and reviewing of the material for quizzes and exams and for further use after the course has been completed.

6. Students are required to bring their textbook and a calculator to each class session. Examples and problems are frequently worked on in class as an effective means of learning important concepts. Only with these two items readily available can a student effectively participate in this learning process. Students who do not bring these items to a class session may be asked to immediately leave that session.
Seating, Class Attendance, Arriving On Time, & Leaving Early

7. Each student is expected to sit in the same seat during every class that they attend. This seat is the one personally selected on the second day of class by the student. The three seats closest to each door should not be selected as your regular seat, since these will be reserved for students who arrive late for class.

8. No student will be allowed to be a member of this class if they have not attended any of the first two class sessions. This rule includes students who register for this course at a date subsequent to the second class session or who wish to switch into this class by dropping another course or by adding this one. In short, regardless of the deadlines for late registration, no student will be allowed to be a member of this class if he/she has not attended any of the first two classes.

9. Any student missing more than four class sessions, regardless of cause, will be dropped from the course with a grade of WF.

10. Any student arriving for class after the scheduled starting time should sit in one of the three seats available for late arrivals near the door. No student should be late on a regular basis or more than three or four times during the entire semester. If your circumstances do not permit you to regularly arrive on time, then you should not be registered for this section. In short, it is your responsibility to allow enough time for reasonably dealing with traffic, parking, and your working schedule and timetable.

The instructor will advise students who have arrived late repeatedly when their tardiness has reached unacceptable levels. If the student then continues to be late for class, the instructor will drop them from the course.

11. Students are not allowed to leave class before the scheduled ending time except for an emergency or by getting prior approval from the instructor. If it will be necessary for a student to leave early at a particular class session, the involved student should make every effort to notify the instructor prior to class. Such early departures should not be occurring on a regular basis.

12. The faculty believes that one of the most beneficial elements of the learning process in ACCT 2102 is the experience and insights gained from the classroom lectures, discussions, jointly-worked problems and group exercises. The possibility of a student "internalizing" and maintaining the concepts and related skills of this course on a long-term basis are greatly enhanced if the student meaningfully participates in these sessions.
Grade Determination & Rules

13. Basis For Final Grade

The final grade will be based on the following testing and evaluation process. The approximate weights given to each item are as shown.

<table>
<thead>
<tr>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Exam 300</td>
</tr>
<tr>
<td>Second Exam 300</td>
</tr>
<tr>
<td>Final Exam (comprehensive) 400</td>
</tr>
<tr>
<td>Total Points 1000*</td>
</tr>
</tbody>
</table>

*Each instructor can supplement this grading structure with points for quiz scores, class room participation, or small projects, and adjust the total points on which the final grade in their section is based. But this is entirely at the discretion of the instructor and is not mandatory or required.

14. No Makeup of First Two Exams Under Any Circumstances Except For An Absence Due to Observance of A Religious Holiday

Absences from the first or second exams at the specific time scheduled during the quarter can not be made up under any circumstances, with the exception of those cases caused by a religious holiday. This policy pertains to all circumstances, including cases in which the absence was caused by an unexpected emergency. If a student misses one or both of these two exams, there is no need to provide an explanation of the cause of the absence.

15. Grading For Missing First or Second Exams

The student will receive the lower of the following two grades for the first missed exam: (1) the grade he/she achieved on the other exam or (2) 70%, i.e., 210 points. Note that if a student takes both the first and second exams, he/she does not have the option of choosing a 70% grade in place of an actual low test score. In short, if a student takes both exams, then the two assigned grades are the two scores actually achieved on each of the tests. If a student misses both exams, the grade of 0 (zero) will be assigned for each of the two exams.
16. Grading For Missing Final Exam

Any absence from the final exam at the scheduled time will require prior notification or written documentation in cases of emergency. Absence from the final exam without prior approval or without the providing of documented evidence subsequent to the scheduled date will result in a grade of 0 (zero) for the final exam.

17. Carefully Consider The Impact Of The Above-Stated Rules For Missed Exams On You And Your Final Grade

If you believe you may miss many classes, or cannot control which classes you may miss, or have difficulty arriving on time, it is advisable that you should immediately transfer out of this course. Given the rules stated above, such absences or late arrivals probably will lead to the loss of points for exams or optionally-given quizzes.

Absences, late arrivals or early departures caused by emergencies, activities, jury duty, traffic delays, parking shortages, work commitments or unavoidable conflicts will all result in the same impact on grades if a student misses an exam or quiz for one of these reasons. Realistically evaluate your situation at the start of this course and determine if you can meet the attendance requirements of the course. It will be to no avail to bring the causes of your missing the first or second exam or a quiz to the instructor’s attention later in the course.

18. The Allowed Time Frame For Asking For A Review Of The Grading On An Exam Or Quiz

Any questions regarding the grading of any of the exams or quizzes given during the semester must be brought to the attention of the instructor and resolved within one week of the exam or quiz being returned. Any questions regarding the final exam or the final grade must be brought to the attention of the instructor and resolved during the first three weeks of the following semester. It is extremely difficult to evaluate such situations once a period of time has elapsed greater than those specified in this paragraph.
19. The Final Letter Grade And The Overall Points Achieved In The Course

The final letter grade will be determined according to the following percentage (of 1000 points) scale:

- **A:** 90% or better
- **B:** 80-89%
- **C:** 70-79%
- **D:** 60-69%
- **F:** Under 60%

Grades will not be curved in any way. Theoretically all students could receive an A in the Course. Similarly, the entire class could all receive an F as well.

20. Final Grades Are Based Solely On Each Student's Scores On Exams And Quizzes.

Final grades are based on the student's demonstrated understanding of the concepts of this course and his/her effectiveness in applying the related analytical techniques. Professional and personal circumstances which occurred during the semester and precluded the student from performing at satisfactory levels will not be considered in the determination of the final course grade. The effect of your final grade on your overall GPA and eligibility for scholarships or graduation is also irrelevant in the determination of your grade. In short, only your actual performance in this course is considered in determining your final grade.

21. Grading For This Section Of ACCT 2102 Is Not Entirely Linked To All Of The Other Sections Of This Course

The syllabus, course assignments and the points given for each of the three principal exams are identical for all sections of this course. Nevertheless, each instructor can modify this grading structure if he/she believes that additional grades for selected items would be beneficial to the level of learning and/or evaluation process.

But students should clearly understand that it is entirely up to the discretion and judgment of each instructor as to the extent that such modifications are made in the class section that they are teaching. Thus, the overall grading system for each section is not linked to any modifications made by any instructor in the other sections of this course.
22. The Deadline For Dropping The Course And Receiving A "W" or A "WF"

Any student dropping the course will receive a grade based on the following schedule:

<table>
<thead>
<tr>
<th>Grade</th>
<th>On October 15th or at an earlier date.</th>
<th>After October 15th</th>
</tr>
</thead>
<tbody>
<tr>
<td>W</td>
<td></td>
<td>WF</td>
</tr>
</tbody>
</table>

23. The Meaning Of The "I" Grade

The grade of "I" is given under very well-specified conditions identified in the catalog. It is not a grade a student can receive as a substitute for an "F" by not taking the final exam. The assigning of an "I" is at the discretion of the instructor, and is not a prerogative of the student. In no instance will it be used as a means for postponing a failing grade.

Exam and Quiz Taking Rules

24. Must Bring A Scantron Card To Every Class

Students are required to bring a Scantron card to every class so that they are ready to take a quiz or exam at that session if it is given. If a student is unable to provide their answers on a scantron card for a particular quiz or exam then their responses on that quiz or exam will not be graded, and it will be considered that they missed that test.

25. Submitted Scantron Cards Must Be In A Useable Condition

The scantron card must be in a useable condition and should not be bent, folded, battered, torn, or mutilated. In short, the scantron card which a student submits with his/her answers to a quiz or exam must be machine readable when placed in a batch with the other class members' cards and passed through the machine in the normal manner. If it is not in a readable condition, the student will receive a zero score for that test.

26. On all quizzes and exams your answers must be supplied on both the Scantron card (by filling in the selected blank) and the test itself (by circling the selected letter).

27. Leaving a test or exam without turning in your test paper, any other provided materials, and any calculation notes will automatically result in a grade of F (0 points) for that exam. In the event such an event occurs a second time, the involved student will be dropped from the course with a grade of F.

28. Only questions related to a misspelling or typographic error will be responded to during an exam. Experience has shown that answering other types of questions often unavoidably provides the student making such inquiries with an unfair advantage over the
remainder of the class. Thus, questions of substance or inquiries regarding "the meaning" of a question will not be answered during an exam. It is the student's responsibility to "figure out" what is meant by each question or problem — the development of that skill is an important part of the educational process and a key objective of this course.

29. Note that the final exam for this course is scheduled for Saturday, December 11th at 8:00 AM. You are expected to arrange your schedule to meet this requirement. If you cannot attend the final exam on this date, you are not in a position to take this course in this semester.

30. Exams Will Stay In The Possession Of The Instructor And Must Be Returned To Him/Her Immediately After Being Reviewed Unless He Otherwise Specifies.

All completed exams and Scantron cards provided to the student to review exam results must be returned to the instructor at the end of that class session. Any student who removes an exam from the class will receive a 0 (zero) for the exam in place of the test grade actually received. Any student who removes a Scantron Card from the class is ineligible for any further grade adjustment.

31. No Makeup Exams Will Be Provided Except For An Absence Due To Observance Of A Religious Holiday.

No makeup quizzes or exams will be provided or allowed for absences from any test given during the quarter under any circumstances except for an absence due to observance of a religious holiday. An absence from the final exam without prior permission or without supplying documentation regarding an unexpected illness or emergency will result in a grade of F (0 points) for the exam. Job-related causes for being unable to attend the final exam at its scheduled time are normally not acceptable. Please read sections 13 through 16 above very carefully, which specifies the detailed rules for assigning grades in the event that one or more exams are missed.

Discussions Or Consultation With The Instructor

32. Office Hours

Each instructor will specify on the first night of class when he/she will normally maintain office hours. On some occasions, however, the instructor may not be able to hold his/her office hours at the scheduled time due to other university-related responsibilities. Thus it would be best to inform the instructor in advance, if possible, if you wish to discuss a matter in his/her office.
Most instructors have their offices in the School of Accountancy, which is located on the 5th floor of the CBA Building, at 35 Broad Street. This facility is at the corner of Marietta Street and Broad Street and is the building with the main branch of NationsBank on the ground floor.

Other Items

33. Carrying on conversations with fellow students or disturbing the class or the instructor in any manner during lectures is strictly prohibited. The instructor will attempt to appropriately communicate to students when their behavior in this area is unsatisfactory. Students who persist in such behavior after such communication will be asked to leave class and will be charged with an early departure for that class session. If this problem then occurs on a second occasion, the student will be withdrawn from the course and receive a grade of WF.

34. Appropriate dress is required at all times. Such dress includes clothing that reasonably covers one's body and some kind of footwear. Students should not normally wear hats or caps during class. The instructor will ask that such headwear be removed if in his/her judgment such items are distracting or obstruct the view of any other students.

35. The reading of materials unrelated to the course during class lectures is strictly prohibited. Any student reading newspapers, magazines, class notes from other courses, etc., will be asked to leave class immediately and will be considered as having an "early departure" for that class session. The second time that a student violates this rule, he/she will be withdrawn from the course and receive a grade of WF.

Note: The instructor apologizes for specifying some of the items listed in this last section. It is certainly realized that the vast majority of students (well over 95 percent, probably), do not need to be told that some of the behavior items listed here are not appropriate. Unfortunately, experience has indicated that for a few students such specification of what is inappropriate behavior is definitely required.
36. The policies, schedule and assignments of this course are subject to modification or change by the instructor or the Accounting Department if in their judgement it is believed such alterations will enhance the overall learning experience of the class or become necessary due to unforeseen situations or circumstances which arise during the quarter.