

# Course Syllabus: Accounting 703 - Fall 2018

## Instructor Contact Info

Juergen Sidgman is member of the accounting faculty at UW Oshkosh. He can be contacted via email at [sidgmanj@uwosh.edu](mailto:sidgmanj@uwosh.edu). If you are interested in learning more about Professor Sidgman, read the [About Your Instructor](#) page in the **Course Information** section.

## Course Objectives

Accounting 703, *Accounting Foundations for Business Decisions*, is a graduate-level introductory course in accounting. This foundation course is designed to prepare a student for study in a Master's of Business Administration program.

This user orientated course will focus on accounting concepts as they relate to reporting, analysis, interpretation, and decision making. The [Financial Statement Effects Template](#) will be used throughout the course to enhance the student's understanding of the effects of accounting transactions on the financial statements.

The broad course outcomes for *Accounting 703* are as follows:

- To demonstrate an introductory understanding of the rules, concepts, and principles that guide accounting practice.
- To demonstrate a basic understanding of the use of financial statement information and related industry information to make business decisions.

## Textbook Information

The required book for this class is [Financial Accounting for Executives & MBAs, 4e. by Simko, Ferris, and Wallace. ISBN 978-1-61853-198-8](#). Three options exist to gain access to this textbook: (1) purchase a new hard copy, (2) purchase a used hard copy, and (3) lease the online digital edition. When evaluating which option is right for you, keep in mind that only the **new** hard copy and the digital edition include the code necessary to access the [myBusinessCourse](#) website. In my experience, purchasing a used copy of the textbook **does not** guarantee that you will get an access code. **Be aware that if you decide to purchase a used textbook you will need to separately purchase such access code.** Access to the [myBusinessCourse](#) website is mandatory for successful completion of this course.

## Course Calendar

The [Course Calendar](#) is designed to provide a consistent schedule to keep you on task while minimizing the need for constant checking of due dates. All assignments, quizzes, exams etc. will be due at 11:59 P.M. CDT of the date provided in the calendar. Since several items may come due on the same date, you are advised to treat the due date on the calendar as the *final* day to submit an assignment rather than the date the assignment is due. Some material can be completed well in advance of the calendar due date.

## Communications

Be in touch by email, D2L, or phone as necessary. However, please use my email for personal/private matters. Questions regarding class material should be posted in the [Raise Your Hand](#) area of the discussion board (I prioritize these posts when deciding what to answer first). My answers to your questions help the entire class. In addition, I recommend that you do not only post questions but also post answers to questions formulated by other students. Sometimes, students are hesitant to answer other students' questions for fear to be wrong. However, in this case you do not need to worry about being 100% correct. I review all posts and if corrections are needed I proceed accordingly.

Although you can always call my office with questions, from experience I can tell you that unless I am in my office it is unlikely that I will get to your message promptly. It is better that if you want to talk over the phone we first agree over email and schedule a call ahead of time.

**VERY IMPORTANT:** I understand that MBA students are balancing work, classes, family, and other responsibilities. Keeping a balance between work and life responsibilities is important. For me personally, weekends are my time to seek additional professional skills (like you are right now), to prepare class material for the upcoming week, or simply to disconnect from my professional activities and enjoy time away with my family. Because of this, although during weekdays you can expect a response to your emails and [Raise Your Hand](#) posts within 24 hrs., generally, I **DO NOT** review the D2L site and check my email during weekends. Further, depending on the number of students submitting requests for help over

the weekend, the timing of my answers on Monday morning while catching up, may be slower than what you would like. For this reason, to avoid frustration, I strongly encourage you to use weekdays to do the heavy lifting of the individual portion of your studies. Finally, as you may have observed already, with exception of the exams and solutions to homework and exams, all class material, including homework, is unlocked. That is, if you know you will have more time early on during the semester you can front load your studies during this period instead of waiting until the material is officially covered. I will answer your questions regardless of their timing.

I appreciate your understanding.

## Grading Scheme

The final grade earned on the course will be based on the final percentage of points earned in the class from the following categories:

Activity	Weight
Examinations (2 open-book)	40%
Lesson Discussion Summary Reports	40
Lesson Homework Assignments	20
<b>Total Possible</b>	<b>100%</b>

## Late Materials

Prompt feedback for all assigned homework, quizzes and exams is essential to facilitate learning within the tight time parameters of this two-credit course. For that reason, failure to meet the course requirements will be penalized as described next:

Action	Penalty
A late initial individual post with discussion answers:	The individual student will receive a <b>20% deduction</b> applied to the grade obtained by the group on the corresponding discussion summary. Only the individual student who posted late will receive this deduction, not the whole group.
A failure to post at least two follow-up discussion posts (beyond individual answers to discussion questions):	The individual student will receive up to a <b>20% deduction</b> (10% per missing post) applied to the grade obtained by the group on the corresponding discussion summary. Only the individual student who posted late will receive this deduction, not the whole group.
A late discussion group summary report:	20% deduction for all group members' group discussion summary report grade.
A late homework assignment on <a href="#">myBusinessCourse</a> :	Late homework assignments are <b>not</b> accepted.

## Final Letter Grades

Percentage	UWEC/Consortium	UW-Oshkosh	UW-LaCrosse	UW-Parkside
93-100%	A	A	A	A
90-92.9%	A-	A-	AB	A-
87-89.9%	B+	B+	AB	B+
83-86.9%	B	B	B	B
80-82.9%	B-	B-	BC	B-

77-79.9%	C+	C+	BC	C+
73-76.9%	C	C	C	C
70-72.9%	C-	C	C	C-
67-69.9%	D+	F	D	F
63-66.9%	D	F	D	F
60-62.9%	D-	F	D	F
0-59.9%	F	F	F	F

NOTE: If you drop the course, please inform me and your teammates as soon as possible.

## Reading Assignments

Reading assignments will come from textbook material and Commentaries found within the **Content** area of the D2L site. Carefully read the description of assignments as chapter appendices will be required for some Lessons, but not for all. When reading through textbook chapters, be sure to read through all company scenarios provided in the chapter and review all supplemental company data. These features greatly enhance the understandability and applicability of the theory provided within the chapter. You are also encouraged to work through the Review Problem located at the end of most chapters. These problems will reinforce the concepts provided in each section of the chapter and provide feedback before you progress to the next lesson.

Additional study tools are also available through the [myBusinessCourse](#) content management website. **eLectures** and **Guided Examples** are available for each module within the textbook. Registration and access info for the [myBusinessCourse](#) site can be found in the **Content** area of the D2L site under Course Information and by clicking [myBusinessCourse Student Registration Instructions](#).

## Homework Assignments

The exercises and problems assigned in the homework section of each lesson **will be graded**. These exercises and problems can be found at the end of the corresponding textbook chapter. The homework assignments are meant to be worked through to develop a better understanding of the concepts introduced in the text material and in the lesson commentaries. Solutions to the homework will be made available after the homework due date. If you have questions regarding material, please post them in the [Raise Your Hand](#) area of the discussion board. Both my answer, as well as other student response(s), to your question in that area help the entire class to better understand the materials.

Homework should be completed on the [myBusinessCourse](#) website. Detail explanation of how to interact with the on-line [myBusinessCourse](#) homework management system **once enrolled**, can be found in the Content area of the D2L site under Course Information and by clicking [Homework Instructions](#).

## Commentaries and Practice Quizzes

Each lesson has at least one commentary and a practice quiz. Commentaries are created to further explain the material studied in the lesson. I suggest that you read these commentaries after you have read the textbook material that they intend to clarify. Note that these commentaries are **NOT** intended to substitute the reading assignments.

Quizzes and corresponding solutions are available at all times. You can test your knowledge once or multiple times. The results you obtain from taking these quizzes may provide a great source of feedback regarding your strengths and weaknesses. These are **NOT** graded.

## Exams Information

Two exams are scheduled for this class. Each exam consists of two parts to be found on D2L on the date that the exam opens.

- Part 1 is a set of multiple choice questions to be found in the **Quizzes** area of D2L. You can take this part of the exam at any time during the days it will be available. However, once you have begun working on it you have 90 minutes to finish it. Also, when you are done make sure you click the submit button.
- Part 2 is a set of problems to be found in a spreadsheet (and PDF file) available on the **Content** area of D2L. I recommend that you download both of these documents as soon as possible when they become available to avoid problems with internet connectivity at the last minute. The PDF file contains the set of questions you must answer in

this part of the exam. The spreadsheet is the template where you must answer the exam questions. Once you have completed this part, you must upload the spreadsheet with your solutions back to the appropriate Dropbox on D2L.

**NOTE:** Make sure that your solution is readable and professionally presented.

## Discussions

An integral piece of the application component of the ACCT 703 course comes from participation in a semester-long collaborative financial statement analysis. In this collaborative effort, you and your group will be assigned a publicly traded company. To this end, each lesson contains a discussion activity involving a graded group discussion summary report. In particular, your group will act as potential investors in this company and will analyze the financial health of the assigned company. The most recent annual report of the company with an emphasis on the 10-K portion of that report will provide most of the foundation material for completing the discussions.

Read through the [Discussions Overview](#) document for detailed instructions and grading information.

## Excused Absences

If you have work or emergencies that prevent you from completing course work, please communicate with me and your group members so that we can keep you on track in the course.

An absence will be considered excused or authorized according to the following institutional policies:

- The student's home campus policy on excused absences will apply.
  - [UW-Eau Claire](#)
  - [UW-La Crosse](#)
  - [UW-Oshkosh](#)
  - [UW-Parkside](#)
- UW MBA Consortium students will follow the [UW-Eau Claire Authorized Absence Policy](#).

## Accommodation for Students with Disabilities

In order to ensure that all of our students have equitable access to our online course materials, we strive to meet the guidelines set by Section 508 of the Rehabilitation Act, which requires the public to provide reasonable accommodations to individuals with disabilities when posting web-based materials. Desire2Learn (D2L), our learning management system, has Gold-Level Nonvisual Accessibility Web Certification by the [National Federation of the Blind](#). If you find that course materials are not posted in a format that meets your needs, or you need testing accommodations, please contact Online Course Support at 888.832.7090 or 715.836.6019 or email [BizHelp@uwec.edu](mailto:BizHelp@uwec.edu) and we will work with you to find a reasonable accommodation.

## About Your Instructor

### Juergen Sidgman, Ph.D.

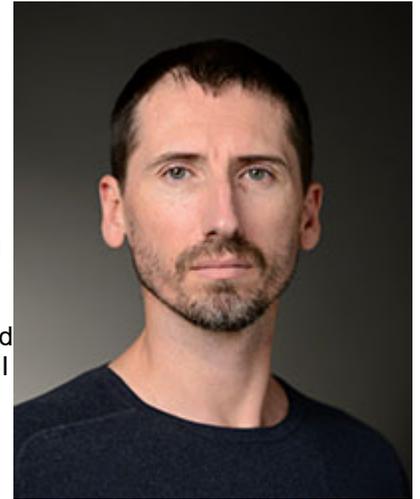
Welcome to ACCT 703, Accounting Foundations for Financial Decisions. I look forward to working with you this semester.

I am an Assistant Professor of Accounting at UW Oshkosh. I can be contacted via email at [sidgmanj@uwosh.edu](mailto:sidgmanj@uwosh.edu). I earned my bachelor's degree in accounting from the Universidad Diego Portales in Chile, South America. While completing my studies I worked as a bookkeeper for a small local accounting firm. Following graduation, I worked as an external auditor with the public accounting firm Grant Thornton. After three years, I decided to quit public accounting and pursue an MBA degree from the University of Nebraska-Kearney. This professional change eventually led me to decide on a career in academia. In 2009, I earned my Ph.D. in Accounting from the University of Nebraska-Lincoln. Before becoming a faculty at the University of Wisconsin Oshkosh, I taught at the University of Nebraska-Lincoln and the University of Wisconsin-Milwaukee.

I primarily teach Accounting Information Systems. Although, over the years I frequently have taught financial and managerial accounting. My research interests are in privacy policy, human-computer interaction, and new technologies (e.g. blockchain).

I look forward to working with you this semester.

Jürgen



## Fall 2018

Note: The course is open to students on **Monday, September 3** and officially begins on **Monday, September 10**. All documents and postings are due by **11:59 PM CTD** on the due date listed below.

### Lesson 1: Chapters 1 & 2

Activity	Location	Due Date
Complete Student Profile Posting (Under Classlist)	D2L	<b>Tuesday, September 11</b>
Read Assigned Chapters	Textbook	<b>Thursday, September 13</b>
Watch Chapter 1 & 2 eLectures	mybusinesscourse.com	
Read Lesson 1 Commentaries	D2L	
<b>Post Individual Answers to Discussion Questions</b>		<b>Friday, September 14</b>
Watch Chapter 1 & 2 Guided Examples	mybusinesscourse.com	<b>Tuesday, September 18</b>
Complete Homework Assignment		
Individual Discussion Posts and Group Report * †	D2L	

\*This discussion area is unavailable until all students have completed the Student Profile as requested in the "How to get Started" News Item posted on the home page (Due by September 12).

† To receive credit, all discussions require a minimum of two posts per group member beyond the individual answers to the discussion questions.

### Lesson 2: Chapter 3

Activity	Location	Due Date
Read Assigned Chapter	Textbook	<b>Thursday, September 20</b>
Watch Chapter 3 eLecture(s)	mybusinesscourse.com	
Read Lesson 2 Commentary	D2L	
<b>Post Individual Answers to Discussion Questions</b>		<b>Friday, September 21</b>
Watch Chapter 3 Guided Examples	mybusinesscourse.com	<b>Tuesday, September 25</b>
Complete Homework Assignment		
Individual Discussion Posts and Group Report	D2L	

### Lesson 3: Chapter 4

Activity	Location	Due Date
Read Assigned Chapter	Textbook	<b>Thursday, September 27</b>
Watch Chapter 4 eLecture(s)	mybusinesscourse.com	
Read Lesson 3 Commentary	D2L	
<b>Post Individual Answers to Discussion Questions</b>		<b>Friday, September 28</b>
Watch Chapter 4 Guided Examples	mybusinesscourse.com	<b>Tuesday, October 2</b>
Complete Homework Assignment		

## Midterm Exam

Activity	Location	Due Date
Exam I Opens: Lessons 1 – 3	D2L	Begins access to download: <b>Wednesday, October 3</b>
Exam I Due: Lessons 1 – 3		Post to Dropbox by: <b>Sunday, October 7</b>

## Lesson 4: Chapters 5 & 6

Activity	Location	Due Date
Read Assigned Chapter	Textbook	<b>Tuesday, October 9</b>
Watch Chapters 5 & 6 eLectures	mybusinesscourse.com	
Read Lesson 4 Commentary	D2L	
<b>Post Individual Answers to Discussion Questions</b>		<b>Wednesday, October 10</b>
Watch Chapters 5 & 6 Guided Examples	mybusinesscourse.com	<b>Saturday, October 13</b>
Complete Homework Assignment		
Individual Discussion Posts and Group Report	D2L	

## Lesson 5: Chapters 6 & 7

Activity	Location	Due Date
Read Assigned Chapters	Textbook	<b>Monday, October 15</b>
Watch Chapters 6 & 7 eLectures	mybusinesscourse.com	
Read Lesson 5 Commentaries	D2L	
<b>Post Individual Answers to Discussion Questions</b>		<b>Tuesday, October 16</b>
Watch Chapters 6 & 7 Guided Examples	mybusinesscourse.com	<b>Saturday, October 20</b>
Complete Homework Assignment		
Individual Discussion Posts and Group Report	D2L	

## Final Exam

Activity	Location	Due Date
Exam I Opens: Lessons 4 & 5	D2L	Begins access to download: <b>Saturday, October 20</b>
Exam I Due: Lessons 4 & 5		Post to Dropbox by: <b>Friday, October 26</b>