

# 381128: Intermediate Accounting Theory and Practice

## MGMT-X 120B

Summer 2021 Section 1 4 Credits 06/21/2021 to 09/05/2021 Modified 08/03/2021

### Description

---

This is the second course in the three-course Intermediate Accounting sequence. MGMT X 120B begins with the second part of inventory accounting and then covers accounting for long-term assets and intangibles, current and long-term liabilities, and stockholders' equity. Transferable for UC credit.

### Materials

---

#### Textbook: Intermediate Accounting

Author: Kieso, Weygandt & Warfield

Edition: 17th

Students have asked if they can use a different edition (i.e. 16th edition). You cannot because:

1. I assign homework problems based on this edition. If you have a different edition, you won't be able to do the correct practice problems.
2. I may refer to specific examples from your textbook in my notes. If you have a different edition, you won't be able to follow along with the examples.
3. Accounting rules change every so often. Obviously, you don't want to be using a book that contains outdated accounting rules.

Please just buy the textbook directly from the college bookstore instead of from another book vendor such as Amazon.com for the following reasons:

1. So you know absolutely for sure you have the right book.
2. If you buy the book via an outside vendor, you run the risk of not getting your book shipped to you in time, or you may get shipped the wrong one. Unfortunately, if that happens, you will not be given any special accommodations.
3. The UCLA Extension bookstore sells the book via a customized bundle package with a WileyPlus access code that you will need to do your homework online (see below). If you buy your book from another vendor, you will have to buy your WileyPlus access code directly from Wiley online, which can be very expensive. Please also read below under "Homework."

#### Required Materials

1. Textbook
2. Access to a reliable computer and internet connection
3. WileyPlus access (read about more below under "Homework")

#### Other Requirements

1. Familiarity with Canvas
2. Ability to use e-mail and the internet
3. Daily access to the internet
4. Since this is an online course, students must be able to mostly learn on their own as well as be motivated to study on their own

5. You must commit a minimum of 15 solid hours of self-study per chapter.

## \* Course Policies

---

### I. Online Lectures (class notes)

These notes are posted under the Modules tab in Canvas. For each chapter, read the book before reading the notes. There are 2 sets of notes for each chapter:

- a. Notes- these are lecture notes presented via Power Point format.
- b. Additional Notes- these are some supplemental notes that provide additional review for the chapter

### II. Grading Breakout

Exams	200	73%
Homework Assignments	30	11%
Quizzes + Case Study Group Project	30	11%
Intro Discussion Board Assignment	10	4%
Total	270	100%

Please read more below on how these points are derived.

Your letter grade will be assigned based upon the following percentages:

- 90% or more.....A
- 80-89%.....B
- 70-79% .....C
- 60-69%.....D
- Less than 60%.....F

I do not use the +/- grading system. So a B is a B, not B+ or B-.

At the end of the class, if you are 1 percentage point off from getting the next grade letter (89, 79, 69), I will give you that point.

**This is for 3 reasons:**

1. I bump up your grade to account for any rounding I may use in my formulas.
2. Though it is highly unlikely, I may make a minor mistake in your grading. This grade bump is to make up for a mistake just in case.
3. Any other grade discrepancies that may have occurred during this course.

In reality, if you made an 89 you really should have gotten a B, if you made a 79 you really should have gotten a C, and if you made a 69 you really should have gotten a D. Just because I am doing this, please do not ask me to bump up your grade if you are 2 percentage points off (meaning those students who make an 88, 78, or 68).

### Online Exams

I give students 3 exams (2 midterms and 1 final exam). All my exams will be online. The exam dates, as well as the chapters covered on each exam, are posted in the class calendar. Below are several things you should know about each of the exams:

1. You will have 1 hour and 20 minutes to take each exam.
2. Test dates are posted on the calendar. For each exam, you have a 2 day exam window. You can take the 1 hour and 20 minute exam anytime within the 2 day window. Please look at the calendar carefully at the start of the quarter. If you realize the test days do not work for you, then please drop this class because I cannot revise the exam dates.
3. There are absolutely no make-up exams beyond the 2 day exam window for each exam. If you do not take it on any of the 2

days, you will unfortunately have to get a zero. Here's why...

You are really supposed to take the exam on the first test day. The second test day is really meant to be the makeup day if an unexpected emergency happens to you on the first test day. Some students use the first test date as an extra study date and wait until the evening of the second test day to take the exam. Then something unexpected happens, and they e-mail me to ask for special accommodations. Unfortunately, if that happens, you will have to get a 0. Thus, you should always aim to take the exam as early as possible on the first day to safeguard against unexpected events.

4. Each exam must be submitted no later than 11:00pm on the second date. If you wait until 10:15pm to start taking the test and it closes, then your grade will be adversely affected. Unfortunately, the Canvas testing system will not accept a submission that is late by even 1 second (i.e. 11:00pm and 1 second will not be accepted). Thus, please submit your exam by 10:55pm just to be safe. Please don't wait until the end to take the exam.

5. Every on ground accounting class that I have ever seen has closed book exams. Thus, you are not allowed to use your textbook, notes, or any other resources while taking your exams online. You need to know everything by heart. The only resource you will be allowed to use while taking your tests will be the interest tables found in Ch. 6 of your textbook. I will post a pdf file of these same tables for you to download when you take your test. Finally, exams are definitely not open friend or neighbor—meaning you can't work with others. Students caught cheating will be reported to the college and face severe consequences.

6. For each exam, you will need the following supplies:

- a. A simple function calculator. Please note you cannot use a financial calculator, graphing calculator, or any other advanced function calculator. You also cannot use your cell phone as a calculator. If you don't have a simple function calculator, just go to a 99 cents store and buy one for \$1-\$2.
- b. A few blank pieces of paper to work out your calculations
- c. Pencils and erasers
- d. Interest tables for possibly some of your test questions (which I will post as stated above in point #5)

7. You are allowed access into the exam only 1 time. That means if you click to get in, you cannot re-enter the exam again. Therefore, my advice to you is to NOT EVEN CLICK on the button to start the exam until the moment you actually want to take the exam. Once you begin an exam, you must complete it within the given time frame.

8. The only screen that you should have on your computer the entire duration of the exam should be your exam screen. Note, if you try to jump around between screens, you might accidentally exit the exam. In that case, your grade will be adversely affected. Besides, there should not be a reason you should have anything else open on your computer at that time.

9. After each exam, students will be able to see their exam along with the correct answers. However, I do not post the solutions (meaning calculations and or explanations) to the exam answers. Also, students are not allowed to discuss exam questions in the discussion boards with other students. If you wish to take this class, please make sure you can accept this policy.

The idea behind this policy is that, given the correct answers after each exam, students should now be able to go back to rework their exam questions and figure out how to solve the questions they missed using the textbook and notes. Of course, it is possible that some students may be stuck on 1-2 computation questions that they absolutely still can't figure out even with the correct answer. Thus, I allow students to e-mail me up to 3 exam questions that they still absolutely can't figure out even after giving it a solid second attempt with their book and notes. I will then type up and e-mail them back with the computational details and or explanation.

Although you should study for and take 3 exams for this class, I will do you all a favor. I will just count your 2 highest exam scores to account for situations when:

- a. Your computer/internet crashes and you can't get back in. This happens rarely, but this is the primary reason I allow for 1 exam drop.
- b. You accidentally exit out of the computer screen and can't get back in.
- c. Canvas mysteriously crashes. I don't think this ever happens. It is most likely due to your computer.
- d. Due to severe illness, work related problems, or other personal problems, you cannot take your exam beyond the 2 day window.
- e. Anything else that is beyond your control that I did not mention above

Again, although I am dropping 1 of your 3 exams, you really need to carefully study for and take all of them as if they were all to be graded. If you intentionally skip an exam (or do poorly on one of your exams early on because you didn't study hard enough) and something unexpectedly goes wrong on one of the other 2 exams, then I unfortunately cannot make any further accommodations for you. For example, suppose you make a 60 on Midterm 1 because you didn't study hard enough. You then make a 90 on your Midterm 2. If your computer crashes on your Final Exam and you lose your work, then you unfortunately will not be given any special accommodations. I will drop your Final Exam score and count your Midterm 1 and Midterm 2 scores. Please do not e-mail me telling me this is unfair because you were really supposed to be taking 3 exams anyway. Thus, PLEASE study hard for and take all the exams seriously.

Again, you should actually be required to all 3 exams. If it just so happens, that you did well on your 2 Midterms and your computer never crashed, then you can luck out by not having to take the final exam.

I occasionally get a student who would ask me to give him/her additional favors on top of these favors (i.e. allowing him/her to drop more than 1 exam, submit an exam late, etc.) Please do not e-mail me telling me about problems in your life and asking for any additional favors. I have already provided the above favors to account for any extenuating circumstances.

## Online Quizzes (you will notice I repeat of many of the same policies as the online exams)

There will be 3 quizzes (1 syllabus quiz and 2 accounting quizzes) administered in this course.

### A. Syllabus Quiz

This quiz is administered at the start of the course to see if you carefully read this syllabus. You will only have 15 minutes to take the quiz by the due date stated in the class calendar.

### B. Accounting Quizzes

There is a lot of non-testing lag time between the start of the course and the Midterm 1 and also between Midterm 1 and Midterm 2. Therefore, to make sure students are keeping up with their studies, there will 2 accounting quizzes. The quiz dates, as well as the chapters covered on each quiz, are posted in the class calendar. Below are several things you should know about each of the accounting quizzes:

1. You will have 25 minutes to take each quiz. The quiz will be 10 multiple choice questions worth 1 point each. Each quiz tests material that is covered either in the textbook or notes. The questions test both theory as well as calculations. If you run out of time before you submit the quiz, your grade will be adversely affected. Sorry, no excuses will be accepted. Therefore, please always submit your quiz 2-3 minutes before the time expires just to be safe. Keep in mind that although my quizzes are 25 minutes, I really intended them to be 20 minutes. The extra 5 minutes are meant for you all to submit the quiz a few minutes before time actually expires just to be safe. Therefore, please do not wait until the last minute to submit your quiz and run the risk of going over time. If you have been consistently doing your homework and really studied for the quiz, time should really not be an issue.
2. Quiz dates are posted on the calendar. For each quiz, you have a 2 day testing window. You can take the 25 minute quiz anytime within the 2 day window. Please look at the calendar carefully at the start of the quarter. If you realize the test days do not work for you, then please drop this class because I cannot revise the quiz dates.
3. There are absolutely no make-up quizzes beyond the 2 day window for each quiz. If you do not take it on any of the 2 days, you will unfortunately have to get a zero. Here's why...  
You are really supposed to take the quiz on the first test day. The second test day is really meant to be the makeup day if an unexpected emergency happens to you on the first test day. Some students use the first test date as an extra study date and wait until the evening of the second test day to take the quiz. Then something unexpected happens, and they e-mail me to ask for special accommodations. Unfortunately, if that happens, you will have to get a 0. Thus, you should always aim to take the quiz as early as possible on the first day to safeguard against unexpected events.
4. Each quiz must be submitted no later than 11:00pm on the second date. If you wait until 10:40pm to start taking the test and it closes, then your grade will be adversely affected. Unfortunately, the Canvas testing system will not accept a submission that is late by even 1 second (i.e. 11:00pm and 1 second will not be accepted). Thus, please submit your quiz by 10:55pm just to be safe. Please don't wait until the end to take the quiz.
5. Every on ground accounting class that I have ever seen has closed book quizzes. Thus, you are not allowed to use your

textbook, notes, or any other resources while taking your quizzes online. You need to know everything by heart. The only resource you will be allowed to use while taking your tests will be the interest tables found in Ch. 6 of your textbook. I will post a pdf file of these same tables for you to download when you take your test. Finally, quizzes are definitely not open friend or neighbor—meaning you can't work with others. Students caught cheating will be reported to the college and face severe consequences.

6. For each quiz, you will need the following supplies:

- a. A simple function calculator. Please note you cannot use a financial calculator, graphing calculator, or any other advanced function calculator. You also cannot use your cell phone as a calculator. If you don't have a simple function calculator, just go to a 99 cents store and buy one for \$1-\$2.
- b. A few blank pieces of paper to work out your calculations
- c. Pencils and erasers
- d. Interest tables for possibly some of your test questions (which I will post as stated above in point #5)

7. You are allowed access into the quiz only 1 time. That means if you click to get in, you cannot re-enter the quiz again.

Therefore, my advice to you is to NOT EVEN CLICK on the button to start the quiz until the moment you actually want to take the quiz. Once you begin an quiz, you must complete it within the given time frame.

8. The only screen that you should have on your computer the entire duration of the quiz should be your quiz screen. Note, if you try to jump around between screens, you might accidentally exit the quiz. In that case, your grade will be adversely affected. Besides, there should not be a reason you should have anything else open on your computer at that time.

9. The quizzes are a little easier than the exams because they are shorter and contain less and/or easier calculation questions. The point of the quizzes is just to make sure you are keep up with your studies on a periodic basis.

10. After each quiz, students will be able to see their exam along with the correct answers. However, I do not post the solutions (meaning calculations and/or explanations) to the quiz answers. Also, students are not allowed to discuss quiz questions in the discussion boards with other students. If you wish to take this class, please make sure you can accept this policy.

The idea behind this policy is that, given the correct answers after each quiz, students should now be able to go back to rework their quiz questions and figure out how to solve the questions they missed using the textbook and notes. Of course, it is possible that some students may be stuck on 1-2 computation questions that they absolutely still can't figure out even with the correct answer. Thus, I allow students to e-mail me up to 3 quiz questions that they still absolutely can't figure out even after giving it a solid second attempt with their book and notes. I will then type up and e-mail them back with the computational details and/or explanation.

Although you should study for and take all 3 quizzes for this class, I will do you all a favor. I will just count your 2 highest quiz scores to account for situations when:

- a. Your computer/internet crashes and you can't get back in. This happens rarely, but this is the primary reason I allow for 1 quiz drop.
- b. You accidentally exit out of the computer screen and can't get back in.
- c. Canvas mysteriously crashes. I don't think this ever happens. It is most likely due to your computer.
- d. Due to severe illness, work related problems, or other personal problems, you cannot take your quiz during the assigned testing day window.
- e. Anything else that is beyond your control that I did not mention above.

Again, although I am dropping 1 of your 3 quizzes, you really need to carefully study for and take all of them as if they were all to be graded.

I occasionally get a student who would ask me to give him/her additional favors on top of these favors (i.e. allowing him/her to drop more than 2 quizzes, submit a quiz late, etc.) Please do not e-mail me telling me about problems in your life and asking for any additional favors. I have already provided the above 2 favors to account for any extenuating circumstances.

## Homework

Homework assignments are to be completed in WileyPlus (a platform that is associated with the textbook). For those of you who bought the textbook bundle package at the UCLA Extension bookstore, the WileyPlus access code came with the textbook. Your

WileyPlus code is good for Mgmt X120A, X120B, and X120C at UCLA Extension. If you don't have a WileyPlus access code because you didn't buy the book bundle from the UCLA Extension bookstore, then click on one of the homework assignments under Modules and you should be directed to area to purchase the access code directly from them.

Below is a listing of the homework problems assigned for a grade in WileyPlus.

Chapter	Assignment
9	BE9-9, E9-7, E9-10, E9-22
10	BE10-3, E10-1, E10-4, E10-13, E10-22, E10-24
11	BE11-8, BE11-9, BE11-10, E11-5, E11-6, E11-16
12	BE12-1, E12-1, E12-12, E12-14, E12-17
13	E13-1, E13-4, E13-7, E13-9, E13-16
14	BE14-7, E14-2, E14-7, E14-8, E14-15
15	E15-7, E15-8, E15-14, E15-18
16	E16-4, E16-9, E16-11, E16-18, E16-23

Your hw assignments will be automatically graded by WileyPlus no later than after each hw due date. Note each homework assignment is out of 10 points in WileyPlus. However, when the system transfers over the grades to the Canvas gradebook it will prorate your score to 5 points. For example, suppose you earn 9 out of 10 (90%) on your Ch. 9 homework in WileyPlus. When you look in your Canvas gradebook, that Ch. 9 hw score will now be 4.5 out of 5 (90%).

Since homework is a graded item, I want students to work on their homework independently (meaning without any outside assistance) prior to each homework due date. Therefore, please do not use the discussion boards to ask myself or other students for any form of help on the homework. Also, prior to each homework due date, please do not e-mail me to ask for assistance on the homework either.

After each homework assignment due date, the solutions will be revealed in WileyPlus. If after viewing the solutions in WileyPlus, you are still confused or have more questions, you are then more than welcome to post them in the discussion boards or e-mail me directly.

In order to properly pace yourself in your studies, you need to complete each hw before the material for the next chapter opens up. Note these problems are the MINIMUM number of problems you should do for your own practice for each chapter.

When it comes to homework, I will provide students 2 favors:

#### 1. FAVOR #1

I realize on rare occasions:

- Something might come up to prevent you from completing your hw on time (i.e. illness, work issues, personal issues, etc.)
- You might accidentally turn it in late by a few minutes
- You accidentally forget to submit it.
- There may be some sort of computer, internet, or WileyPlus malfunction that prevented you from submitting your hw or prevented the grade from being recorded accurately
- The WileyPlus website might have been down for an extended period of time.
- You might not be happy with the grading system for that chapter.
- For whatever reason, you signed up for WileyPlus late so you missed the first hw assignment.
- Some students need a little time to familiarize themselves with online hw platforms such as WileyPlus and need 1 hw assignment to kind of "play around with."

i. Anything else that is beyond your control that I did not mention above.

To account for any of the above situations, I will allow 2 hw drops.

Each of the hw assignments will be worth 5 points each. Since I am only factoring in the 6 best hw scores out of 8 chapter hw assignments, students can earn a total of 30 possible points for hw. Students will not get extra credit points if they do more than 6 hw assignments.

**Although I am doing the class this favor by not grading all 8 chapter hw assignments, everyone really needs to carefully complete all 8 hw assignments as if they were to be graded so as to learn through practice. Working on and thoroughly understanding the homework is the only way to master accounting and in turn do well when tested.**

## 2. FAVOR #2

I plan to score your hw in this manner. WileyPlus auto grades the hw, and you should see the points you got on your hw no later than after each hw due date/time. So long as you get 75% of the total possible points for that assignment, I will give you 5 points for the hw assignment. However, if you get less than 75% of the total possible points, your score will stay as is.

Here is an example. Peter works on Ch. 10 hw. His hw is partially correct, and WileyPlus gives him 8 out of 10 points. This translates to 4 out of 5 in the Canvas gradebook. What I will eventually do is change that score to 5 points for his Ch. 10 hw in the Canvas gradebook, because he got more than 75% of his hw correct ( $8/10 = 80\%$ ). Unfortunately, if Peter only scored 5 out of 10 in WileyPlus and earned 2.5 points in the Canvas gradebook, his score would remain the same.

Again, I am doing you all a favor, by counting hw that is 75% or more complete as 100% complete just in case there are some minor issues or bugs with WileyPlus that you are not happy about. In reality, everyone should still be aiming to get 100% on all the assigned hw so as to master the material. Most of my past students scored 90%-100% on each of their hw assignments in WileyPlus. Thus, 75% is a very reasonable threshold.

Again, your hw assignments will be automatically graded by WileyPlus no later than after each hw due date. However, I will manually change your hw scores in bunches in the Canvas gradebook. I plan to change Ch. 9-12 hw scores into Canvas after Midterm 1 and 13-16 hw scores after Midterm 2. Again, as long as you get 75% of the points for a particular hw assignment, you will get 5 points for that assignment. If you get less than 75%, your points will not change.

## Case Study Group Project

There will be a short case study group project. I will let you know more about this towards the middle of the quarter. In the rare case you receive a 0 on this project because you are voted out by your group members (due to lack of contributions or inadequate contributions), you can apply your one quiz drop (see above) for this project.

## Intro Discussion Assignment

At the start of the course, I want all students to go to the discussion board and post answers to some questions. This assignment is located in the Ch. 9 Module. Please make sure to answer each question completely. Postings made after 11pm of the due date stated in the calendar will not be given credit.

## Online Class Participation/Discussion Board

I know some of you may have had online instructors that required mandatory graded weekly discussion board postings from students. Here's my philosophy. I think discussion board postings are great and make the class livelier. Every quarter, I enjoy reading my students' postings under the Intro Discussion Assignment and Networking area of the discussion boards. Also, if you have a question about something, you are welcome post it in the Questions area of the discussion board. I will respond within 48 hours. You can also help your classmates by responding to them as well. However, besides the Intro Discussion Assignment, I don't require any other mandatory graded weekly postings because I know for most students time is a luxury that you do not have. On top of your studies, many of you are busy with work and or family obligations. The main reason most of you took this course was to learn accounting and know the material well enough to eventually take the CPA exam in the future. The only way to study

and learn the material is to carefully read the book, study the notes, and do a lot of problems for practice. Thus, if I force students to do mandatory weekly discussion board postings for a grade, I am really just making you do busy work and taking away your time that could have been spent truly studying the course material. For those students who like using discussion boards to enhance their educational experience, please still go ahead and do so because I still have discussion boards where you can post messages if you want. If you have questions about the textbook material or about non-graded (not assigned) hw problems, go ahead and post it in the discussion board. Also, feel free to help answer other students if you wish. Again, I just don't believe in forcing students to do mandatory discussion postings as busy work or as a way of taking class attendance. If mandatory discussion postings were truly that beneficial in preparing students for the CPA exam, CPA review courses would all make that as a necessary component of their review course. You will notice that none of them do. If you look at all reputable CPA review courses with high CPA exam pass rates (i.e. Becker CPA Review or Roger CPA Review), you will see that they have one thing in common—lots of study material and lots of practice problems.

Again, aside from the intro discussion assignment mentioned above, I do not require students to make mandatory discussion board postings. Again, this is because I know you all want to learn the material, but everyone is busy and your time is limited. I want you to instead spend more time:

1. Reading and rereading your textbook
2. Reading and rereading the notes
3. Doing and redoing homework problems for practice
4. Studying for the quizzes and exams.

A student can only master accounting if they focus on the above items.

Please do not post inappropriate messages or complaints in the discussion board. You will have points deducted or will be dropped from the course.

## Extra Credit

The only extra credit I do give is for the Networking Extra Credit Assignment (see below). I don't like to give any other extra credit, because it takes away from your study time. So I recommend you focus on your grades items to improve your class grade. Students who keep up with their studies always do well in my class and do not need extra credit.

## Networking Extra Credit Assignment

I set up a discussion board called "Networking." It is located in the module titled Discussion Boards (right under General Info-START HERE module).

a. You can post anything you want in the "Networking" area of the discussion board so long as it relates something you feel will benefit other students in the class. Some examples may include...

- i. Tips on job searching
- ii. Experiences with taking CPA review courses
- iii. Jobs openings at your current place of employment
- iv. Sharing with the class what you do in your current profession, if you are currently employed

b. I will give you 2 points extra credit for making your own sharing posting and another 2 points extra credit for commenting/responding to another classmate's posting. So you can earn a total of 4 points. Please make sure your postings are clear and well written. You have until the due date stated in the class calendar to make your postings. Please do not wait until the final due date to make a last minute skimpy posting because that really defeats the purpose of this assignment. The main purpose of this assignment is to use this online class to get to know and share information with your classmates. I usually get a variety of students with different backgrounds in my classes so there is a wealth of informational resources to share.

These extra credit points will be added to the gradebook no later than 2 days after your Midterm 2 exam due date. You are still more than welcome to make postings after the due date. However, you will not be able to receive any extra credit points.

c. You are more than welcome to make several postings or responses. However, the maximum amount of extra credit points you can earn is only 4 points.

d. Please note that questions posted in the "Networking" area of the discussion board do not count for extra credit as a sharing posting or as a comment/response posting. Thus, please post questions in the "Questions" area of the discussion board.

e. Again, this extra credit assignment is optional. If you choose only focus on your studies and not to do this, that is perfectly fine.

Just to let you know, I do read these postings and will respond when necessary. Although I check the “Networking” discussion board at least once every 2 days, I will not immediately respond to a student’s posting. That’s because I want to give other students an opportunity to earn the 2 points extra credit for commenting/responding to initial posting. If necessary, I will share my comments usually respond 1-3 days after the initial posting.

### III. Logins to Canvas

You are required to log into Canvas at least once every 3 days (7 days a week) to see if there are any new announcements, postings, updates, etc. You are responsible for all announcements that I may make—so you must stick to this routine. If you miss something because you haven’t been logging in, you will not be given special accommodations.

### IV. Academic Honor Code

Academic dishonesty covers behavior in cheating, plagiarism, and fabrication of information. These behaviors are not tolerated. Students are encouraged to familiarize themselves with the UCLA Extension Student Conduct Code and the official statements regarding cheating and plagiarism at: <https://www.uclaextension.edu/Pages/str/StudentConduct.aspx> (<https://www.uclaextension.edu/Pages/str/StudentConduct.aspx>)

### V. Dropping the class

If you decide to drop the course during the quarter, you must do the following:

1. Let me know with a brief e-mail.
2. Officially drop yourself with the school’s admissions and records office. Remember it is your responsibility to see that you are properly dropped from the class. Otherwise, you could get an F if you are still on the roster.

### VI. Late Adds

Students should sign up for the class before the first day of class. Anyone who adds the class on the first day of class or after the first day of class is considered to be a late add and is personally responsible for all announcements, assignments, quizzes, and any other points missed. That means if you wish to add the class late and a graded item due date has passed, you cannot make it up and will have to get a 0 for that item.

### VII. 3 KEYS TO SUCCESS

Below are 3 keys to success for my online accounting class as well as any other online classes you may take in the future.

#### 1. Time commitment

This is the #1 reason why students do poorly in accounting classes. Accounting is a very technical subject that requires a lot of study time. For on ground classes, on an average week a student is required to spend 4-5 hours (depending on the school) attending lectures and double that time (10 hours) doing self-study. This equates to 15 hours per chapter.

For online classes, it is still 15 solid hours per chapter. The time is broken out as follows:

- a. 4-5 hours reading and re-reading lecture notes (in place of attending on ground lectures)
- b. 10 hours doing self study
  - i. Reading and re-reading the textbook and notes
  - ii. Doing homework to solidify your knowledge
  - iii. Doing other administrative work (i.e. logging in, responding to e-mails, etc.) The only difference between on ground and online classes is you save on your commute time.

If you feel you cannot devote 15 hours a week because you are:

- a. Busy working too many hours or
- b. Taking too many other classes or
- c. Having too many other things/problems going on in your personal life

then you need to drop the class immediately. If you don't put in the time, you will not have a solid understanding of accounting. You will then do very poorly or fail the course altogether. Some students take online classes thinking it is the easy way out. Unfortunately, that is not true.

## 2. Self motivation & ability to self study

This class, like other online courses, is designed for students who are good at independent study. If you know you either lack:

- a. Self motivation or
- b. The ability to study by yourself (especially on technical courses) and need someone in person to guide you step by step,

then you need to take a class on campus (with a good instructor). Although taking online classes has many advantages, one disadvantage is that the instructor is limited on what they can do to help students. If I were to teach you on campus, I can actually motivate you with jokes and real life stories. I can walk through problems with you on the chalk board step by step. I cannot do that on an online environment. In general, students tend to perform better on campus than online.

## 3. Ability to follow explicit instructions and attention to detail

I write very explicit and detailed instructions. You must always read everything I write very carefully word for word. Please do not skim because if you do not read carefully and miss something, I cannot make any exceptions/accommodations for you.

## Institutional Policies

---

### Student Conduct

Students are subject to disciplinary action for several types of misconduct or attempted misconduct, including but not limited to dishonesty, such as cheating, multiple submission, plagiarism, or knowingly furnishing false information to the University; or theft or misuse of the intellectual property of others or violation of others' copyrights. Students are encouraged to familiarize themselves with policy provisions which proscribe these and other forms of misconduct at:

<https://www.uclaextension.edu/pages/str/studentConduct.jsp> (<https://www.uclaextension.edu/pages/str/studentConduct.jsp>)

### Services for Students with Disabilities

In accordance with the Americans with Disabilities Act of 1990, UCLA Extension provides appropriate accommodations and support services to qualified applicants and students with disabilities. These include, but are not limited to, auxiliary aids/services such as sign language interpreters, assistive listening devices for hearing-impaired individuals, extended time for and proctoring of exams, and registration assistance. Accommodations and types of support services vary and are specifically designed to meet the disability-related needs of each student based on current, verifiable medical documentation. Arrangements for auxiliary aids/services are available only through UCLA Extension's Service for Students with Disabilities Office at (310) 825-7851 or by email at [access@uclaextension.edu](mailto:access@uclaextension.edu). For complete information see:

<https://www.uclaextension.edu/pages/str/studentswithDisabilities.jsp>  
(<https://www.uclaextension.edu/pages/str/studentswithDisabilities.jsp>)

### Incompletes

Your instructor may post the interim grade *Incomplete/I* if at the end of the class your overall work is of passing quality but a portion could not be submitted for understandable reasons (e.g. illness). It is your responsibility to petition your instructor for permission to submit work late and to provide an explanation, and it is his or her sole decision whether to accept the explanation. If permitted, the *Incomplete/I* grade will be posted and a time frame defined for you to submit the missing work, ranging from one to twelve weeks. *Incomplete/I* grades that remain unchanged after twelve weeks will lapse to *F*, *NP* or *U*. Receiving an *I* grade entitles you to submit only the missing work your instructor has agreed to accept late, and does not allow other work to be retaken or oblige UCLA Extension to provide continuing access to course materials via Canvas. The *Incomplete/I* grade is not an option for courses that do not bear credit, such as 700, 800, or 900-level courses. For complete information, see:

<https://www.uclaextension.edu/pages/str/grading.jsp> (<https://www.uclaextension.edu/pages/str/grading.jsp>)

## All Grades are Final

No change of grade may be made by anyone other than the instructor, and then, only to correct clerical errors. No term grade except Incomplete may be revised by re-examination. The correction of a clerical error may be authorized only by the instructor of record communicating directly with personnel of Student and Alumni Services.

## Sexual Harassment

The University of California is committed to creating and maintaining a community where all individuals who participate in University programs and activities can work and learn together in an atmosphere free of harassment, exploitation, or intimidation. Every member of the community should be aware that the University prohibits sexual harassment and sexual violence, and that such behavior violates both law and University policy. The University will respond promptly and effectively to reports of sexual harassment and sexual violence, and will take appropriate action to prevent, to correct, and when necessary, to discipline behavior that violates our policy.

All Extension students and instructors who believe they have been sexually harassed are encouraged to contact the Department of Student and Alumni Services for complaint resolution: UCLA Extension, Suite 113, 10995 Le Conte Ave., Westwood; Voice/TTY: (310) 825-7031. View the University's full Policy on Sexual Harassment and Sexual Violence at <http://policy.ucop.edu/doc/4000385/SHSV> (<http://policy.ucop.edu/doc/4000385/SHSV>).

## Additional Items

---

### Protecting Privacy and Data During Live Instruction

Live meeting sessions for this class, when applicable, are being conducted over Zoom. As the host, the instructor may be recording live sessions. Only the host has the ability to record meetings, no recording by other means is permitted. Recorded sessions will be posted in the Videos area of this class unless otherwise notified. Due to privacy, recordings are not available for download and are only accessible via Canvas for the duration of the class. If you have privacy concerns and do not wish to appear in the recording, do not turn on your video and/or audio. If you also prefer to use a pseudonym instead of your name, please let the instructor know what name you will be using so that the instructor knows who you are during the session. To rename yourself during a Zoom meeting, click on Participants, click on your name, click on More, click on Rename. If you would like to ask a question, you may do so privately through the Zoom chat by addressing your chat question to the instructor only (and not to "everyone"). Additionally, chat may be used and moderated for live questions, and saving of chats is enabled. If you have questions or concerns about this, please contact the instructor via Canvas Inbox.

Pursuant to the terms of the agreement between Zoom and UCLA Extension, the data is used solely for this purpose and Zoom is prohibited from re-disclosing this information. UCLA Extension also does not use the data for any other purpose. Recordings will be deleted when no longer necessary. However, recordings may become part of an administrative disciplinary record if misconduct occurs during a video conference.

### Course and Instructor Evaluation

UCLA Extension values your feedback on course and instructor evaluations. We ask all students to take a few minutes to complete an end-of-course evaluation survey. Updates to the course and instruction are influenced by your feedback. Understanding your student experience is essential to ensure continuing excellence in the online classroom and is appreciated by your instructor and the UCLA Extension academic leadership.

Your participation in a survey is voluntary, and your responses are confidential. After instructors submit grades, they will be given an evaluation report, but this report will not contain your name.

### About Your Online Course Materials

Please note the following about online course components at UCLA Extension:

- Students must have basic computer skills, including the use of word processing software, email, and the ability to use internet browsers, such as Safari, Firefox, or Chrome.
- Students are responsible for meeting the technical requirements of Canvas and familiarizing themselves with the Canvas Learning Management System.

- What are the basic computer specifications for Canvas? <https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas> (<https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas>)
- Which browsers does Canvas support? <https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support> (<https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support>)
- Students are responsible for keeping a copy of all assignments and work submitted, and to be aware of all assignments, due dates, and course guidelines.
- Students are encouraged to keep and/or download a local copy of their assignment files, as access to the online environment of a specific course is limited to 30 days after the final course date, as listed in the course catalog.

If you need assistance downloading student materials from your course, please contact Canvas Support or the UCLA Extension Learning Support Team.

## UCLA Extension Canvas and Learning Support

For immediate 24/7 Canvas technical support, including holidays, click on **Help** (located on the menu to the left) where you can call or chat live with a Canvas Support representative.

### UCLA Extension Instructional Design and Learning Support

The UCLA Extension Learning Support staff assists both students and instructors with Canvas-related technical support, as well as general and administrative questions.

Learning Support staff is available Monday through Friday, from 8 AM to 5 PM (Pacific Time), except holidays:

- Email: [support@unexonline.zendesk.com](mailto:support@unexonline.zendesk.com)
- Website: <http://support.uclaextension.edu> (<http://support.uclaextension.edu/>)

## Schedule

### UCLA EXTENSION MGMT X120B SUMMER 2021

JUNE 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19

JUNE 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
20	21 1. Class officially begins  2. Ch. 9 begins	22	23	24	25	26 Ch. 9 HW due before 11pm
27 Ch.10 begins	28	29 Syllabus quiz due before 11pm	30 Intro Disc Assign due by 11pm			

JULY 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3 Ch. 10 HW due before 11pm
4 Ch.11 begins	5	6 Ch. 9-10 Quiz	7 Ch. 9-10 Quiz due before 11pm	8	9	10 Ch. 11 HW due before 11pm
11 Ch.12 begins	12	13	14	15	16	17 Ch. 12 HW due before 11pm
18 Ch.13 begins	19	20 Midterm 1 (Ch. 9-12)	21 Midterm 1 (Ch. 9-12) Must be submitted BEFORE 11pm	22 Case Study Group Project posted and group members announced at 5pm	23	24

JULY 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	30	31 Ch. 13 HW due before 11pm

AUGUST 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 Ch.14 begins	2	3	4	5 Case Study Group Project is due before 11pm	6	7 Ch. 14 HW due before 11pm
8 Ch.15 begins	9	10 Ch. 13-14 Quiz	11 Ch. 13-14 Quiz due before 11pm	12	13	14 Ch. 15 HW due before 11pm
15 Ch.16 begins	16	17	18	19	20	21 Ch. 16 HW due before 11pm

AUGUST 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
22	23 Last day to earn points for Networking Extra Credit Assignment (Details in syllabus)	24	25 Midterm 2 (Ch. 13-16)	26 Midterm 2 Ch. 13-16 Must be submitted BEFORE 11pm	27	28
29	30	31				

SEPTEMBER 2021						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 Final Exam CUMULATIVE (Ch. 9-16)	2 Final Exam CUMULATIVE (Ch. 9-16) Must be submitted BEFORE 11pm	3 Class officially ends  All grades will be finalized by 8pm	4

