



BALDWIN  
ONLINE AND  
ADULT PROGRAMS

Financial Accounting  
BUAD 210 WASP2021  
Spring 2021  
Matthew May  
MBA, MSA

#### Contact Information

Email: MS MAY@marybaldwin.edu

Telephone: (540)841-0193

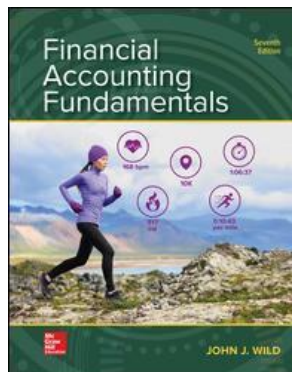
#### Course Description

Financial accounting is the first foundation course to be studied by students interested in pursuing a baccalaureate degree with an emphasis in accounting. Using the accounting equation as the primary building block, the student will learn all steps in the accounting cycle including recording and posting transactions to journals as well as preparing financial statements. Focus is placed on underlying assumptions and principles that are generally accepted in the preparation of financial statements for external reporting purposes.

#### Course Objectives

- Describe the role of accounting as an information and communication system.
- Define the objectives of financial reporting.
- Describe the broad and specific principles that apply to the accounting process.
- Identify the steps used in the accounting cycle.
- Define the required financial statements and describe what kind of information is reported on each.

#### Course Materials



#### **Financial Accounting Fundamentals with Connect**

7th Edition

John Wild, Copyright 2019, McGraw-Hill Publishers

**With Connect** ISBN-13: 9781260315240

#### Coursework Requirements and Assessment

This course is presented electronically via Blackboard. A stable internet connection is required. Connect access includes e-book version of text and assignments. The coursework is broken down into learning modules that include chapter text readings, interactive chapter exercises, discussion board posts, quizzes and tests.

Coursework is to be completed in accordance with the Course Schedule. Failure to submit work in accordance with the Course Schedule may result in reduced or zero credit. The following is a description of points for each category:

<b>Description</b>	<b>BlackBoard Section Location</b>	<b>Percent</b>
Tests	Connect	40%
Discussion Question Posts	Discussion Board	20%
Chapter Assignments	Learning Modules in Connect	20%
Quizzes	Learning Modules in Connect	20%
Total		100%

### **Discussion Board Posts**

Discussion board posts include interaction with members of your class and instructor. Discussion boards will be centered around the culmination of textbook content and will be completed once every four weeks. Each discussion board will equal or exceed 350 words with one cited source. Each student will be required to post two replies to their peers. Each reply needs to be at least 250 words.

### **Quizzes**

Quizzes will test weekly reading and ensure content is appropriately understood.

### **Module Assignments**

Module assignments will be completed in Connect. Some will be questions, and some will be problems to solve. You will be allowed multiple opportunities to complete the question/problems successfully. The purpose of these assignments is to apply what you learned in the reading.

### **Tests**

Consist of multiple-choice, True/False and application-based questions. Exams will cover prior week's content. The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	63-66
B+	87-89	C	73-76	D-	60-62
B	83-86	C-	70-72	F	Below 60

### **Extended Time (ET) Policy**

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor *prior to* the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstances to determine if the extension will be granted.

### **Honor Code**

Students must abide by the MBU Honor System for all submitted coursework.

### **Accessibility Services:**

Any student with documented accessibility needs who feels they may need academic accommodations while taking this course, should first contact Dr. Carey Usher, Associate Provost (cusher@marybaldwin.edu, 540-887-7064) or Accessibility@marybaldwin.edu.

### **The Academic Resource Center:**

The ARC is your one-stop-shop for writing, math, and all other subject and studentship tutoring. Residential students can meet with tutors virtually or face-to-face in the Center for Student Success, on the first floor of Grafton Library. Online and remote students can work virtually with tutors on papers, assignments, and test-taking strategies. Appointments are scheduled through TutorTrac (tutortrac.marybaldwin.edu). For more information, contact Dr. Carey Usher, Associate Provost (cusher@marybaldwin.edu, 540-887-7064) or ARC@marybaldwin.edu.