



# Principles of Accounting I Online

ACCT 0104-004  
SPRING 2010

**January 19<sup>th</sup> – May 17<sup>th</sup>**  
**Instructor: Roland J. Goulet, MBA**

## Course Overview:

ACCT 0104 PRINCIPLES OF ACCOUNTING I Development of a framework of concepts underlying the preparation of corporate financial statements which are useful to investors, economists, the general public, and other interested external parties. The balance sheet and income statement as conventionally reported by American corporations are studied as to methodology for their preparation, their interpretation, and their strengths and limitations.

## Prerequisites:

MGMT 0107. (Formerly MGMT 0104)

If you have any questions about your ability to succeed in this class, please contact me at [rgoulet@wsc.ma.edu](mailto:rgoulet@wsc.ma.edu).

## Textbook:

Required:

Needles, Powers, and Crosson, Principles of Accounting, Tenth Edition, Houghton Mifflin Company, 2008.

See Plato class website for Accounting Forms useful for many assigned problems.

## Course Format:

The content of the course will be presented online in Learning Modules, which correspond to textbook chapters. Each Learning Module will contain a wide variety of materials that will help you master the textbook chapter content. They include: lecture outlines and notes, audio lectures, power point presentations, additional problems and solutions, homework assignments, relevant and interesting web links, and chapter quizzes. For each Learning Module, you will read assigned materials and complete assignments and assessments by posted due dates.

In order to successfully complete the course, you are expected to read all assigned readings and take the chapter assessments for each Learning Module. The assessments are provided to help you master the material and check your comprehension. They are not timed and you can take them multiple times until you achieve the grade you are satisfied with. The average of all of your assessment grades will be included in your final grade.

Learning Modules will be available approximately every one and a half weeks over the course of the semester. You are expected to check PLATO on a regular basis (every two or three days) for new or changed course readings and assignments.

There will also be three online exams. These exams are timed and can only be taken once, but you will have a flexible exam window over which each student can select an exam time that best suits their schedule.

## Final Grade:

Your final grade will be determined by your performance on the three exams, Chapter Quizzes, the assessment average, class participation, (participation in the student lounge), and turned-in homework assignments.

## Get Up to Speed with PLATO:

Before the semester begins, make sure you are ready for the online experience. Visit the following websites to learn everything from "how to login", to "checking your browser configuration."

[http://www.wsc.ma.edu/plato/Seven\\_Steps\\_To\\_Logging\\_Into\\_Vista.html](http://www.wsc.ma.edu/plato/Seven_Steps_To_Logging_Into_Vista.html)

[http://www.webct.com/tuneup/viewpage?name=tuneup\\_start](http://www.webct.com/tuneup/viewpage?name=tuneup_start)

[http://www.webct.com/tuneup/viewpage?name=tuneup\\_browser\\_troubleshoot](http://www.webct.com/tuneup/viewpage?name=tuneup_browser_troubleshoot)

## Academic Honesty:

Academic integrity is submitting one's own work and properly acknowledging the contributions of others. Any violation of this principle constitutes academic dishonesty and is liable to result in a failing grade and disciplinary action. Forms of academic dishonesty include:

- **Plagiarism** – submitting all or part of another's work as one's own in an academic exercise such as an examination, a computer program, or written assignment.
- **Cheating** – using or attempting to use unauthorized materials on an examination or assignment, such as using unauthorized texts or notes or improperly obtaining (or attempting to obtain) copies of an examination or answers to an examination.
- **Facilitating Academic Dishonesty** – helping another commit an act of dishonesty, such as substituting for an examination or completing an assignment for someone else.

I fully expect and trust that everyone taking this course will comply with the College's policy on academic honesty. Plagiarism and cheating are serious offenses and may be punished by failure on the exam, quiz, paper, or project; failure in course; and/or expulsion from the College. Students who submit any assignment, assessment, or exam which has been completed by someone else will receive a failing grade for that work. The situation will also be referred to the appropriate dean for further action.

## Additional Questions:



Please drop me an email if you have any questions or concerns – [rgoulet@wsc.ma.edu](mailto:rgoulet@wsc.ma.edu).