



ACC 231 – Uses of Accounting Information I
Fall C – 2025

Mon & Wed 1:30 – 2:45pm, BA-341 McCord 164, SLN: 85395

Professor	Taylor Searle
E-mail	tsearle@asu.edu
Office	Zoom / Slack / E-mail
Virtual Office Hours	I will hold virtual office hours (via Zoom) every Tuesday and Friday from 7:30am to 9:30am. Please email me in advance if you'd like to reserve a slot; otherwise, the window may close. Additional meetings can be scheduled by appointment as available. To set up an appointment, email me a couple of times that work best for you, and I will send you a Zoom invitation.

Course Description

ACC 231 introduces students to the uses of accounting information focusing on the evolution of the business cycle and how accounting information is used for external purposes. The objectives of this course are for students to: become more familiar with the structure and content of financial statements and understand how to use accounting information to make informed decisions.

W. P. Carey School of Business Program Competencies

The Undergraduate Program of the W. P. Carey School of Business has established the following program competencies for its graduates:

- Critical Thinking
- Communication
- Discipline Specific Knowledge
- Core Business Knowledge
- W. P. Carey Edge: Ethical Awareness, Global Awareness and Entrepreneurial Mindset

Course Schedule

Please see the Course Schedule in the Canvas site.

Required Materials/McGraw Hill Connect (“MGH Connect”):

- McGraw-Hill Connect
- Smartphone, laptop, or tablet for in class Canvas access
- Access to a device to use Respondus Lockdown + Webcam (for exams only)
- Calculator (you will need a basic calculator for exams if you do not want to use the one in Respondus)

The required materials for this course will be integrated into Canvas and made available to you at a special discounted price. You have the option to opt out of this program by clicking this link: <https://includedcp.follett.com/1233>, but please be advised that access to this courseware is required to take this course, and if you do opt out you will need to purchase elsewhere at current market rates, which will be more expensive. The charge for the materials will appear on your student account under the item type Digital Integrated Course Mtrl after drop/add.

Students may **Contact Technical Support:** www.mhhe.com/support or call: **800-331-5094**

The registration process will be initiated by following the “START HERE – REGISTRATION INFO” link under Course Info in Canvas.

Registration Video (Posted on Canvas):

<https://www.mheducation.com/highered/support/connect/first-day-of-class/ia-canvas-ltia.html>

It is considered a violation of academic integrity to utilize course materials which are illegally sourced. Please ensure that you are ordering and paying for your own materials as outlined in the ordering instructions.

Supplemental Instruction Opportunity

This course was selected to participate in ASU’s Supplemental Instruction (SI) program. SI sessions are group study opportunities, scheduled 3 times per week. These sessions are facilitated by your SI Leader, who is attending class and preparing SI sessions based on the course content. Students should attend SI sessions to ask questions about course content, work collaboratively with other students, and to develop learning/study strategies. Students who participate in SI sessions typically earn higher final course grades and exam grades than students who do not participate in SI. SI attendance is voluntary, and it is not a substitute for class attendance. For information about the days, times, and Zoom links for SI sessions, refer to the SI website: <https://tutoring.asu.edu/supplemental-instruction>.

Grading and Course Requirements

Grade components and related weights

<u>Components</u>	<u>Points</u>	<u>% of Total</u>
Examination 1	120	20%
Examination 2	120	20%
Final Examination	120	20%
Homework	120	20%
Quizzes	<u>120</u>	20%
Total	<u>600</u>	

Final course grades will be based on the percentage of available points earned and the following standard grade thresholds / ranges (i.e., 90-100%=A range, 80-89%=B range, 70-79%=C range, 60-69%=D range, below 60%=E). Minus grades are 90-91% (for A-) and 80-81% (for B-). There is no C minus grade at ASU. Plus grades are 78-79% (for C+) and 88-89% (for B+). Actual cut offs for A+ will be determined at the end of the semester. Grades are rounded such that 89.5% is considered 90% and an A-minus grade; 89.4% is considered 89% and a B+ grade. **Grades are not subject to negotiation.**

ASU description of grades and grading policies <https://students.asu.edu/grades>

Grade of Incomplete

A grade of incomplete for a course may be granted by permission of the instructor under the following conditions:

- The student is in good standing academically at ASU.
- The student has attended and completed a majority of the course assignments and exams. (typically 70-80%)
- The student has experienced extenuating circumstances at the end of the semester, preventing completion of the course.

To request a grade of incomplete, please download the [Incomplete Grade Request form](#), complete the top portion of the form, and contact me as soon as possible regarding the request.

Note: students who miss a large portion of the course due to unforeseen events that impact their ability to succeed may qualify for a [Medical/Compassionate Withdrawal](#).

Assignments and Examinations

Homework

The online homework is intended to provide practice to help you master the course material and enhance your performance on exams. The homework problems will be administered and graded through a web-based system called *McGraw Hill CONNECT* ("MGH Connect"). Registration instructions are included above in this syllabus and in Canvas. Homework assignments are not timed but do have hard deadlines for completion. It is important that you allow sufficient time to complete the homework assignments.

You will be able to "check your work" 3 times as you go (with no penalty if the answer is wrong) and there are direct links from the homework problems to relevant sections of the textbook and other helpful resources. You can save your work and return to finish it later. The homework is not graded until you submit all of the questions.

Many of the problems in the homework are algorithmically generated (where you get a new set of numbers with each attempt). If you choose to rework an assignment, you may get a fresh set of numbers, but the concepts will be the same. You are also free to discuss and collaborate on the homework problems with your classmates. However, each student must submit his/her own answers to the homework. Numbers will vary from student to student for algorithmically generated questions.

If you experience technical difficulties with the online homework, you should contact the MGH CONNECT technical support line rather than W.P. Carey technical support, as MGH CONNECT is not directly supported by ASU. Contact information for MGH CONNECT technical support is also provided on Canvas.

Students may **Contact Technical Support:** www.mhhe.com/support or call: **800-331-5094**

Quizzes

Quizzes are administered online via MGH Connect for each chapter covered in the course. Two attempts will be allowed for each quiz with the highest scores being used to determine final course grades. Because two attempts are provided for each quiz, **no makeup quizzes or quiz deadline extensions will be given, no exceptions.**

Extra Credit

Extra credit questions and / or problems may be featured on examinations. However, no other form of extra-credit will be considered in the determination of individual assignment or final course grades. Accepting extra-credit assignments on an individual basis is unfair and will not be considered under any circumstances.

Examinations

Exam Practice:

It is highly recommended you complete the practice questions in Connect for each exam.

Exams

All exams are taken online in Canvas using Respondus Lockdown + Webcam. Exams are taken remotely outside of class time. You must use Respondus Lockdown Browser with webcam and microphone capability to take the exams.

You are prohibited from working with any others during the exam and are prohibited from sharing any information about the content of the exam with any others. This will be considered a violation of academic integrity. See later section for more information on Respondus Lockdown Browser.

There are three exams in the course. Exam 3 is your final exam. Exam 3 is **not** cumulative and only covers the material after Exam 2. The material tested on exams may come from the lectures, Connect, and the workbook.

You are allowed to use one handwritten 3" x 5" notecard (front and back) during exams. You may also have two blank pieces of scratch paper. A calculator is allowed, but cannot be a graphing calculator. The

Respondus calculator is also enabled. You cannot use the lecture slides, book/e-book, examples, or any other resources/materials besides your one handwritten 3" x 5" notecard. ChatGPT or any other form of AI is also prohibited.

If you are kicked out of your exam or Respondus Lockdown freezes, you can close out of the exam and Respondus application, re-launch it, and re-access your exam and continue your attempt. However, your time will continue to run.

The format of each exam consists of multiple-choice, numerical entry, fill in the blank, check all that apply, and true/false questions. **Exam questions show one at a time and lock after moving forward.**

Exams will consist of multiple-choice questions and problems that cover material discussed in class lectures, assigned readings, homework problems, quizzes and online activities. Practice problems for each chapter are available in MGH Connect. You can use these to assist in your study. **To prepare for an exam, you should focus on the material that you are assigned.** Note that ACC/231 tests learning rather than rote memorization. Therefore, exam questions are often structured differently than problems you have seen before. This is not an attempt to trick you. Rather, if you understand the concepts, you should be able to apply those concepts in a variety of settings. If you have just memorized problem solutions, then you may have difficulty.

Examination 1 and 2 Make-up Policy

No make-up exams will be given. Examinations must be taken as scheduled, except as explained below. If you are excused from taking an examination, the points missed will be allocated to the other examinations. The only excuses that will be accepted involve serious non-work-related matters such as illness, accidents, etc. and for University sanctioned events (see *Accommodations for University Sanctioned Events* below). Acceptable excuses do not include, for example, not being prepared for an examination, work-related matters, or a scheduled vacation. If you wish to be excused from an examination, please contact me as soon as possible. If you fail to contact me prior to the exam, the missed examination is unexcused. Unexcused examination absences will be counted as scores of zero.

Final Examination Make-up Policy

Per university policy, all requests to reschedule a final exam must be approved at the Dean level. If you have more than three finals scheduled in one day or have an extenuating circumstance, please contact Senior Associate Dean for Education Michele.Pfund@asu.edu for more information.

Make-up exams will **NOT** be given for reasons of nonrefundable airline tickets, vacation plans, work schedules, weddings, family reunions, or other such activities. Students should consult the final exam schedule before making end-of-semester travel plans.

If there is a last-minute personal or medical emergency, the student may receive a grade of "Incomplete" and makeup the final exam within one calendar month. The student must provide written documentation and be passing the class at the time to receive an Incomplete. A signed "Request for Grade of Incomplete" form must be submitted by the student and approved by the student's instructor and the school director.

Respondus Lockdown Browser Information:

Exam Environment:

- Music, radio, television or other background audio is not permitted.
- Lighting in the room:
 - Must be bright enough to allow for clear visibility of the test taker and the immediate surrounding area.
 - Light sources may not be positioned behind the exam taker, including bright sunlight from a window.
- No one else may be present. No person other than the exam-taker is permitted to be present during the exam.
- Desk or table required. Exam takers should be seated at a desk or table.
- I am allowing one handwritten 3" x 5" notecard (front and back), two pieces of blank scratch paper, a pen/pencil/eraser, and a calculator. No other resources/materials are allowed. Please clear the table or desk of all other items. This includes phones, pencil holders, staplers or anything that you usually see on a desk. Remove all items not needed for the exam from your immediate vicinity, prior to starting the exam. This includes cell phones, tablets, smart watches, etc.
 - Additional monitors on the desk/table need to be removed before starting the exam.
 - If you use DUO. A cell phone can be present during the initial interview process if needed for Two-Factor Authentication purposes. Once the login is complete, turn off the cell phone and place it out of reach.
 - The camera must be focused on the exam taker at all times.
 - Don't cover the lens. The lens of the camera should never be covered at any time during the exam.
 - Remain in view of your video camera. When adjusting the angle of your laptop screen, the exam taker needs to remain in view.

If the above requirements are not met, you will be in violation of exam instructions and you may be in violation of ASU's Academic Integrity Policy.

Behavior:

- Don't leave. Do not leave the exam environment at any time during the exam. Use the rest room before you begin your exam.
- Appropriate dress. Dress as if you were in a classroom setting.
- Hats, hoods, earbuds, ear plugs are prohibited.
- No communication with anyone. Do not talk or communicate by any other means during the exam. This includes talking to yourself, which will be flagged.

Other:

The instructor also reserves the right to disqualify any student's online exam score and require an in-person exam to be taken.

Getting Support:

Please refrain from reaching out to your instructor until you have completed troubleshooting steps with an ASU Help Center staff member. They are specifically trained to help troubleshoot and will direct you reach out to your instructor only if necessary. Make sure to **get a ticket number** from the Help Desk so we can trace and track any problems that arise.

- **Prior to taking the live exam:**
 - Take the Bonus Video Proctoring Questions to familiarize yourself with the proctoring software, the interview process, and the exam process.
 - If you encounter any technical problems during this process please contact the ASU Help Center 24/7 at 855-278-5080.
 - Ensure you know where your exams are located in your online course.
 - Ensure you know which exam you should be taking (e.g. Exam 1, Midterm, Final Exam).
- **During a live exam, contact the ASU Help Center:**
 - If you need **help launching** the proctoring software.
 - If you **cannot locate** your course in the proctoring software.
 - If **you need help with (or are getting errors during) the proctoring interview process** (e.g. you cannot pass the microphone check or you are unable to get a visual during the webcam check).
 - If you **cannot access your online course**.
 - If you do not know where the exam is in your online course, or the exam is no longer available in your online course.
 - If you receive an **"Incorrect Password" error** while trying to access your exam.
 - If you have **technical issues and still have connectivity**, use the support link located in the proctoring software.
 - If you have technical issues and lose connectivity during the exam, IMMEDIATELY contact the ASU Help Center via phone at 855-278-5080 and be sure to get a ticket number so we can track the problem.

ACC 231 - Students registered with SAILS:

- **Flexible Assignment Deadlines:** If you have flexible assignment deadlines and need an extension, please email your assigned section's TA, copy the professor, and include in your email you have an accommodation for flexible assignment deadlines.
- **Note Taking Services:** If you have note taking services, you do not need to handwrite your notecard for exams. You may type and print out notes as long as it is 3" x 5" in size.
- **Alternative Testing:** If you have extra time on timed assessments, these will automatically be set for you in Canvas.
- **Flexible Attendance:** If you have flexible attendance and need to miss class, please email your assigned section's TA and copy the instructor to see what was covered in class. Include in your email you have an accommodation for flexible attendance.
- ~~**iClicker:** This course uses iClicker questions during class. Additionally, these questions are timed. Students with a time accommodation and an accommodation to receive materials in advance~~

~~will automatically be given the iClicker questions in advance. If you do not have these accommodations but would like to request the iClicker questions in advance, or you need to make alternative arrangements for iClicker, please email the instructor.~~

Please don't hesitate to reach out if there is anything else I can help with.

Academic Integrity and Ethical Behavior

The W. P. Carey School takes academic integrity very seriously. Therefore, unless otherwise specified, it is imperative that you do your own work. Any suspected violations of academic integrity will be taken seriously and result in the following sanctions:

- A minimum of zero on the assignment AND
- A reduced grade in the course OR
- A failure in the course OR
- An XE which denotes failure due to academic dishonesty on the transcript OR
- Removal from the W. P. Carey School of Business

Additional information on ASU's academic integrity policy may be found at <http://provost.asu.edu/academicintegrity>

Generative AI

Use of AI tools (e.g., ChatGPT, Copilot, Gemini, etc.) is generally encouraged in this class. Examples of ways that AI tools can be used include brainstorming, drafting, editing, and revising assignments. You must inform the instructor when you have used an AI tool in submitted assignments. This site provides examples of how to properly cite any use of generative AI:

<https://libguides.asu.edu/c.php?g=1311696&p=9700102>.

Any submitted course assignment that does not explicitly articulate how generative AI was used will be assumed to have been created entirely without its use. Using AI tools to generate content without proper acknowledgement will be considered a violation of the ASU Academic Integrity Policy

<https://provost.asu.edu/academic-integrity/policy>, and students may be subject to sanctions for non-allowable use. If you have any questions about what is permitted, please contact the instructor to discuss before submitting your work.

Important Dates for ASU

The academic calendar has key dates including drop/add, course withdrawal, and complete withdrawal deadlines. Click the link below for this term's dates:

ASU Academic Calendar: <https://students.asu.edu/academic-calendar>

ASU Final Exam Schedule: <https://students.asu.edu/final-exam-schedule>

Other Items

Several important W. P. Carey and ASU Policies for the course can be found here:

<https://links.asu.edu/wpc-ugrad-syllabus-policies>,

including:

- Honor Code, Academic Integrity and Professionalism Policy
- Prohibition Against Discrimination, Harassment, and Retaliation
- Instructor Absence Policy
- Religious Accommodations
- University-Sanctioned Activities
- Tutoring Support
- Threatening Behavior Policy
- Student Accessibility and Inclusive Learning Services (SAILS) Accommodations
- Offensive Material
- Copyright Material

Information contained within this syllabus (except grading and absence policies) is subject to change.