

Rutgers University - Camden
School of Business

Fundamentals of Financial Accounting (3)
52:010:101

Spring 2025

Instructor: Justin Deng, PhD

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Office Hours: Mondays and Wednesdays, 2:00pm – 3:30pm

Office: BSB 251 – Rutgers Camden

CLASS TIME AND ROOM

Monday & Wednesday: 12:30pm – 1:50pm

CS-110

COURSE DESCRIPTION

An introduction to accounting theory and practice and its function as the communications medium of the modern business information system. *Prerequisites: Any course equal to or greater than 50:640:042. No math deficiency.*

COURSE OBJECTIVE

Students should be able to prepare financial statements for basic business activities, analyze accounting reports to understand a company's performance and financial position, be able to find and read real company's accounting reports, and perform basic data analytics over semi-big datasets. Overall, the course is geared towards making students into problem-solvers by presenting ambiguous business activities and requiring students to exercise accounting judgment.

COURSE MATERIALS

Course website: Syllabus, resources, slides, announcements will be posted on class's Canvas website. To access this system, go to <http://canvas.rutgers.edu>, log in and click on the course tab.

Textbook (optional): Warren, Jones, and Tayler, Financial Accounting, 17th edition, Cengage.

Class slides: Uploaded on class's Canvas website. Bring class slides to each class

CLASS PROCEDURE

Class sessions will be a combination of lecture, problem solving and discussion. Lecture slides will be available on Canvas (please ensure that your settings on Canvas are configured to notify you promptly whenever new course material is posted). For each class session, you should come to class with a printed copy of the slides and take notes in class. **No laptops or phones are allowed** during class.

PROGRAM LEARNING GOALS

General management knowledge
Critical thinking and analytical decision making
Ethical reasoning

GRADING

Participation	5%
Homework (9)	10%
Project	10%
Exam 1	25%
Mini-Exam 1	12.5%
Mini-Exam 2	12.5%
Final Exam	25%
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Total	100%

EXAMS

Exams and mini-exams will be in-class and closed-book. Students should bring a calculator to use, but cell phones or other devices with wireless communication capabilities are prohibited. The content covered in the exams is described in the tentative schedule below. The final exam will not be cumulative

The quizzes exams will be scheduled on the following dates/times:

Exam 1:	Class time, February 24, 2024
Mini-Exam 1:	Class time, March 12, 2024
Mini-Exam 2:	Class time, April 7, 2024
Final Exam:	Finals week, TBA

PROJECT

There will be one project in the course. The project will be done in groups of 3-4 (assigned). The project will focus on learning how to handle and analyze data analysis using Excel. The appropriate dates are listed in the tentative schedule below.

Light discussion of the project is fine between groups, but plagiarism is strictly not allowed.

HOMEWORK ASSIGNMENTS

You will have 9 required homework assignments that cover the chapters covered in class. The homework assignments will be available on Canvas and will allow students to have 3 attempts (the highest score will be graded). The relevant homework dates are listed in the tentative schedule below.

Collaboration is allowed for homework assignments, but no mindless copying.

CLASS ATTENDANCE/PARTICIPATION

Attending class is highly encouraged as exams will ultimately follow the material highlighted in class. Participating in class will provide the best learning experience. Students are expected to behave appropriately in class.

EXAM/ASSIGNMENT MAKE-UP POLICY

If, for a university-approved reason, you cannot complete a quiz, assignment, or exam during the scheduled time, you must give me written notice via email (justin.deng@rutgers.edu) at least one week in advance so that other arrangements can be made. If the situation does not allow for advance notification (e.g., emergency hospitalization), contact me as soon as possible after the missed work and provide written documentation. The ability to make up work for non-university approved reasons is not guaranteed. The professor reserves the right to request written documentation to support your absence (such as a doctor's note, an obituary, or military orders).

Late Work Policy: All work must be completed and uploaded to Canvas by the specified due date (with the exception of a university-approved, documented, and professor or Dean of Students verified reason; see Make-up Work Policy above). Any work submitted after the due date and time will receive a reduction of one full letter grade for each day that it is late.

Incompletes: "Incompletes" will only be given through prior consultation, under extreme circumstances, and when completion of the course requirements in question would substantially improve your grade. In the rare event when an "incomplete" is given, you must submit all of the agreed-upon work to me by the Rutgers registrar deadline to avoid the "incomplete" converting to an "F":

<https://registrar.camden.rutgers.edu/gradeinstruction#incomplete>.

DISABILITY SERVICES/ACCOMMODATIONS

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact <https://success.camden.rutgers.edu/disability-services>.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.

ARTIFICIAL INTELLIGENCE USE

The use of generative AI tools (such as ChatGPT, DALL-E, etc.) are *not permitted* in this class, except when *explicitly* allowed for specific assignments; therefore, any use of AI tools for work in this class may be considered a violation of Rutgers University's Academic Honesty policy and Student Conduct Code, since the work is not your own. When in doubt about permitted usage, please ask for clarification.

ACADEMIC SUPPORT

The Rutgers-Camden Learning Center (RCLC) provides academic support to all Rutgers-Camden undergraduate students at no additional cost (<https://learn.camden.rutgers.edu/>). The following are services that are provided through the RCLC:

1. **Peer Tutoring:** one-on-one appointment with a Peer Tutor by going to <https://learn.camden.rutgers.edu/peer-tutoring/>
2. **Online Tutoring:** available via Smarthinking by going to <https://learn.camden.rutgers.edu/smarthinking/>
3. **Supplemental Instruction (SI):** SI Leaders are assigned to specific sections of courses and hold two weekly study sessions. The SI Session schedule is posted on the RCLC website each week
4. **Learning Specialist:** In academic coaching sessions, Learning Specialist assists students in developing study skills, setting goals, and connecting to a variety of campus resources.

ACADEMIC INTEGRITY

The Academic Integrity policy can be found at <https://studentconduct.rutgers.edu/processes/university-code-student-conduct>

Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University. Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Academic Integrity means that you (the student) must:

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- make sure that all work submitted as your own in a course activity is your own and not from someone else
- obtain all data or results by ethical means and report them accurately
 - treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary in order to ensure that:

- everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- all student work is fairly evaluated and no student has an inappropriate advantage over others
- the academic and ethical development of all students is fostered
- the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the University and the value of the degrees awarded to its students. Every member of the University community therefore bears a responsibility for ensuring that the highest standards of academic integrity are upheld. Violations are taken seriously and will be handled according to University policy.

STUDENT CODE OF CONDUCT

Rutgers University-Camden seeks a community that is free from violence, threats, and intimidation; is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of the University; and does not threaten the physical or mental health or safety of members of the University community, including in classroom space.

As a student at the University, you are expected adhere to the Code of Student Conduct. To review the code, go to the Office of Community Standards:

<https://deanofstudents.camden.rutgers.edu/student-conduct>

Note that the conduct code specifically addresses disruptive classroom conduct, which means *"engaging in behavior that substantially or repeatedly interrupts either the instructor's ability to teach or student learning. The classroom extends to any setting where a student is engaged in work toward academic credit or satisfaction of program-based requirements or related activities."*

COUNSELING AND STUDENT HEALTH

Students experiencing mental health-related issues may seek help at the Student Health Services Office (856-225-6005) or visiting the website at

<https://wellnesscenter.camden.rutgers.edu/>. Most services are free and confidential.

KEY SPRING 2025 DATES

Spring 2025 classes begin	Tuesday, January 21 st
Last day to withdraw with a "W"	Wednesday, April 21 st
Last day of classes	Monday, May 5 th
Final Exam period	Thur, May 8 th - Wed, May 14 th

CONTACTING THE PROFESSOR

For any questions or concerns, feel free to email me (justin.deng@rutgers.edu). For extra help with the material, we can communicate either through email or arrange a video chat. I am also available during office hours for any walk-ins.

WEEK		DATE		Assignment Posted	Assignment Due
1	W	22-Jan	Chapter 1 - Introduction to Accounting and Business		
2	M	27-Jan	Chapter 1 - continued	Homework 1	
	W	29-Jan	Chapter 2 - Analyzing Transactions		
3	M	3-Feb	Chapter 2 - continued	Homework 2	Homework 1
	W	5-Feb	Chapter 2 - continued		
4	M	10-Feb	Chapter 3 - The Adjusting Process	Homework 3	Homework 2
	W	12-Feb	Chapter 3 - continued		
5	M	17-Feb	Chapter 3 - continued		
	W	19-Feb	Chapter 4 - The Accounting Cycle		Homework 3
6	M	24-Feb	Exam 1 (Chapters 1, 2, 3, 4)		
	W	26-Feb	Chapter 6 - Inventories	Homework 4	
7	M	3-Mar	Chapter 6 - continued	Homework 5	Homework 4
	W	5-Mar	Chapter 8 - Receivables		
8	M	10-Mar	Chapter 8 - continued		Homework 5
	W	12-Mar	Mini Exam 1 (Chapters 6, and 8)		
9	M	17-Mar	Spring Break - No class		
	W	19-Mar	Spring Break - No class		
10	M	24-Mar	Chapter 9 - Long-term Assets: Fixed and Intangibles	Homework 6	
	W	26-Mar	Chapter 9 - continued		Homework 6
11	M	31-Mar	Chapter 13 - Corporations: Organization, Stock Transactions, and Dividends	Homework 7	
	W	2-Apr	Chapter 13 - continued		Homework 7
12	M	7-Apr	Mini Exam 2 (Chapters 9 and 13)	Project uploaded	
	W	9-Apr	Chapter 15 - Financial Statement Analysis		
13	M	14-Apr	Project discussion		
	W	16-Apr	Project discussion		
14	M	21-Apr	Chapter 14 - Statement of Cash Flows	Homework 8	
	W	23-Apr	Chapter 14 - continued		
15	M	28-Apr	Chapter 14 - continued	Homework 9	Homework 8
	W	30-Apr	Chapter 11 - Long-term Liabilities: Bonds and notes		Project due
16	M	5-May	Chapter 11 - continued		Homework 9
17		May 8 - May 14	Final Exam Period		