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### ACTG 509.50: Financial Reporting and Control

Edward J. Guay

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**University of Montana**  
**Accounting 509 Financial Reporting and Control**  
**Spring Semester 2015**

**Instructor:** Edward Guay  
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As a part-time instructor email or cell phone is the best way of contacting me.

**Required Text:** *Introduction to Accounting: An Integrated Approach*, Ainsworth and Deines, Irwin McGraw Hill 6<sup>th</sup> edition.

**Students with disabilities:** Qualified students with disabilities will receive appropriate accommodations. Please provide a letter from your Disability Services for Students Coordinator so we can discuss these accommodations. DSS phone (406) 243-2243.

**Moodle Assistance:** Moodle assistance can be obtained by calling **(406) 243-HELP** (4357). Normal hours are 8:00 am to 5:00 pm Monday through Friday.

**Student Conduct Code:** [www.umt.edu/studentaffairs/policy/code.htm](http://www.umt.edu/studentaffairs/policy/code.htm)

Students are expected to practice academic honesty. Academic misconduct includes, but is not limited to, plagiarism, misconduct during an examination, unauthorized possession of examination or other course materials, and facilitating academic dishonesty.

**Mission Statement:** The faculty and staff of the School of Business Administration at the University of Montana are committed to excellence in innovative learning and professional growth through research and service.

**Grading:** Please see the attached detail on class points by day. These points are a combination of homework assignments, quizzes and exams. As you can see your lowest homework and lowest quiz score will be removed from the total possible points.

A 93%	C 73%
A- 90%	C- 70%
B+ 87%	D+ 67%
B 83%	D 63%
B- 80%	D- 60%

C+ 77%

F Below 59%

Homework will be graded on effort, not accuracy. I am really looking for hard work before the actual homework solutions become available to you. Your learning will be directly based on your efforts!

**Expectations Using the Internet Medium:** Conducting a university course via the Internet is inherently different than conducting the same course in a physical classroom setting. In order to align student and instructor expectations for the administration of the course, the following points are important:

- This is a student driven course. Student will proceed through the course at a scheduled pace. Due dates for all homework, quizzes and exams are clearly posted and **late work will not be accepted.**
- On line classes are scheduled and a part of your grade depends on your attendance.
- Success in this course will largely depend on the **students being responsible for their own learning experience**, while seeking my help when needed.
- If you are not familiar with using Moodle, please use the Moodle contact information listed above to contact them. You will download your quizzes, exams and other course material from Moodle.
- Because of the design of the course you are on the honor system when completing your quizzes and exams- these are not open book. The student code is enforced for all course activities.
- Do not fall behind on course material. There is a large amount of material in this course and you cannot get behind- it will be too difficult to catch up! Please monitor due dates carefully for assignments.

**Your Course Tools:** You have many valuable tools to assist you during this course.

1. The most important tool will be your efforts; your final grade will be a direct reflection of those efforts.
2. The text- book is mandatory, you can not get through the course without it.
3. A weekly check list is provided detailing assignments due and important dates.
4. As the weekly check lists indicate, all homework solutions are posted on Moodle weekly for your review. This is an excellent study tool.
5. All quiz and exam solutions will be posted on Moodle as a study tool.
6. I will update the class through email on a weekly basis.
7. Use me as a resource; I want to help you!