

ACCT 2301 PRINCIPLES OF ACCOUNTING I
Section 001
FALL 2017 COURSE SYLLABUS AND
SCHEDULE

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*The best way to communicate with me is via email.

SECTION INFORMATION: ACCT2301 Principles of Accounting 1-001
CLASS TIME AND LOCATION: Monday, Wednesday and Friday
11:00 pm – 11:50 pm COBA138

OFFICE HOURS: Monday, Wednesday and Friday
10:20 pm – 10:50 pm
COBA423
Drop-in or by appointment

DESCRIPTION OF COURSE CONTENT: The accounting process and its informational output. Financial accounting concepts, basic procedures, and the resulting reports. Recognition and creation of accounting information as bases for decisions.

STUDENT LEARNING OUTCOMES: The primary objective of this course is to help students understand how accounting meets the information needs of various users by developing and communicating information that is useful for decision-making. This course introduces students to basic financial accounting concepts, financial statement preparation, and analysis. Specific learning outcomes for students in this course include:

- Being able to identify the users and uses of financial statements and determine the relationship among the four statements.
- Being able to define elements of financial statements and determine how business transactions affect the accounting equation and the financial statements.
- Being able to define the accounting cycle, construct journal entries, prepare basic financial statements, and compute basic financial ratios.
- Being able to tell the impact of accountants and financial reports on the economy and financial markets.

In order to enroll in Acct 3311 Intermediate Accounting, you will either need to: (1) score in the top one-third of your Acct 2301 section's comprehensive final exam (with no less than a B on that examination) and a final grade of no less than a B in the course, or (2) pass an entrance examination based mostly on the topics covered in this course. Information about the entrance examination is available at (<http://web.uta.edu/accounting/default.aspx?folder=EntranceExam&page=intermediate.exam.html>). Not meeting the above criteria does not prevent you from taking Acct 2302.

REQUIRED TEXTBOOKS AND OTHER COURSE MATERIALS:

Horngren's Financial and Managerial Accounting

(Miller-Nobles, Mattison & Matsumura 5th Ed. Pearson 2016). You are required to purchase one of the following:

1. Online version only (eText) -accessible with Pearson MyAccountingLab Access Code
2. Binder version of the textbook + Pearson MyAccountingLab Access Code
3. Hardcover version of the textbook + Pearson MyAccountingLab Access Code

Calculator: A four function calculator is required for all examinations (four function means the calculator can only perform addition, subtraction, multiplication, and division). You are not allowed to use (1) a programmable calculator or (2) a cell phone as a calculator.

COURSE WEBSITE: A variety of additional resources for this course can be found in the Pearson MyAccountingLab system (<http://www.pearsonmylabandmastering.com/northamerica/>). These resources include practice questions, videos, guided examples, PowerPoint presentations, and other multimedia resources. All quizzes, adaptive learning, and homework assignments will be taken online through the Pearson MyAccountingLab website.

CLASS ATTENDANCE: At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section I have decided that attendance at class meetings is not required but strongly encouraged. Regular attendance and class preparation are essential elements for your success in this course. To fully understand this material you should avail yourself of all of the text resources, as well as class discussions. My lectures will be limited to the material from the text that I believe needs additional clarification and material that you have asked to have clarified. We will spend a great deal of class time working problems. Working problems in class is designed not simply to provide you with solutions to problems or answer a question. Announcements may be made and supplemental material will be provided in class, and students are responsible for these, irrespective of attendance or nonattendance at the time of announcement. However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

SPECIAL CREDIT: I will call a portion of the roll each meeting in class and maybe twice at different times for a different portion of the class. If you are present, you will receive an extra maximum 5 points for each midterm test (means you may earn maximum 20 special points totally!). All students will be "called out" for attendance the same number of times. If you are not present when your name is called out, then you are "absent" and your later presence in class matters only 2.5 extra points for the rest of each test. I may offer special credit opportunities to the class if I think appropriate but I DO NOT offer individual special credit opportunities.

DESCRIPTION OF MAJOR ASSIGNMENTS AND EXAMINATIONS:

Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Points Distribution for Grading

		<u>Grading Scale</u>	
Homework	75	A	630 – 700 points
Pre-Quizzes	25	B	560 – 629 points
EXAM I	100	C	490 – 559 points
EXAM II	100	D	420 – 489 points
EXAM III	100	F	0 – 419 points
Exam IV	100		
Comprehensive Final Common Examination	<u>200</u>		
Total Point	<u>700</u>		
Extra Point (attendance)	20		
Extra Point (dynamic study module)	20		

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels. Exam grades will be posted on Blackboard. Homework and quiz grades are posted on MyAccountingLab.

GRADING NOTES:

a. No other work can be substituted for the required work.

- b. Your grade will be determined based on the criteria noted above under Course Point Distribution.
- c. **Note: You will receive a zero on an exam and will be referred for academic dishonesty if for any reason you remove an exam from the classroom or my office. Electronic images of exams are not permitted and will result in a grade of zero on the exam and referral for academic dishonesty.** If you believe that an error was made on the grading of your exam, you must bring it to my attention within one week of the exam grades being posted on Blackboard. After that time, I will not alter your recorded exam score.

EXAMS:

Five exams will be administered during the semester as per the attached course schedule. Exams I thru IV will cover material from specific chapters as noted on the schedule. The fifth exam will be a Comprehensive Final Exam. The best preparation for all of the exams will be:

- 1) Careful reading of the text material,
- 2) Working all assigned homework problems in MyAccountingLab,
- 3) Completing all of the Pre-Quizzes in MyAccountingLab,
- 4) Completing all of the Dynamic Study Modules in MyAccountingLab,
- 5) Use of the MyAccountingLab website supplementary materials (DemoDocs, Flashcards, Videos, Study Plan, etc.), and
- 6) Practice with any supplemental problems and materials provided by me. Additionally, review of the key terms and review problems provided at the end of each chapter of the textbook will be helpful.

Please note the following:

- a. It is required that you take each of the Exams in this course.
- b. When you take an Exam, the grade will be recorded and CANNOT be dropped.
- c. If you miss an Exam a zero will be recorded.
- d. If you miss an Exam and have an excused absence, your score on the Comprehensive Final Exam will replace the previously recorded zero. This substitution can occur for only one missed exam. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of zero. **Make-up exams are not given.**
- e. The Exam dates are listed on the attached Class Schedule. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Blackboard.
- f. Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam takes place via email regarding the absence.

EXAM RULES:

- a. **All students should bring a Form 882-E Scantron to all examinations.**
- b. **Phones and Electronic Devices:** On exam days, please have cellular phones and/or other electronic devices turned off and removed from the desk surface. Please remove all phone ear pieces and/or Blue-Tooth devices. You may not use your cellular phone as a calculator or as a timepiece on exam days. On lecture days, as a courtesy to me and to your classmates, I will appreciate your having cellular phones and other electronic devices turned off. If you believe you need an exception to this policy, please discuss it with me.
- c. **Calculators:** A four function calculator is required for all examinations. **You may not use your cell-phone as a calculator.**
- d. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor.
- e. No "scratch" paper is allowed in the examination, unless it has been provided by the instructor.
- f. I reserve the right to seat and/or re-seat any student before or during an exam.
- g. Please come to class ten (10) minutes early on exam days.
- h. You ***must be prepared to present some form of personal identification that includes your picture*** (your student ID or driver's license) at the regular exams and the final exam.
- i. Once a regular exam or final exam has started, ***no student may leave the examination room*** until he or she has finished the exam and turned it in to the exam proctor.
- j. ***Any exam that is removed from the exam proctor's presence will receive an automatic grade of zero.***
- k. At the end of exams when I call "Time" I will collect all outstanding exams and leave the room. If you do not relinquish your exam upon my request and prior to my departure from the room, a zero will be recorded for your exam grade.

BLACKBOARD: We will use Blackboard in this class. You can reach the Blackboard site at (<https://elearn.uta.edu/>). Before each class you should print the corresponding materials for class discussion and the class example problems that will be used during the class.

CLASS PREPARATION: I expect, at a minimum, that you will read the assigned text material before the first class meeting during which a chapter is scheduled to be discussed. **Reading the text material and using the resource material on the MyAccountingLab website prior to the first class meeting in which a chapter is discussed will aid in your understanding of the material.** When we begin the discussion of a new chapter, I will briefly discuss any of the concepts contained therein but by no means will my lectures be comprehensive. Please review the due dates for pre-quizzes and complete these assignments as part of your preparation for class.

UNIVERSITY POLICIES:

DROP POLICY: The last day to drop this course is Wednesday, November 1st by 4:00 pm.

Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://www.uta.edu/aao/fao/>).

DISABILITY ACCOMMODATIONS: UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including *The Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a **letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: **The Office for Students with Disabilities, (OSD)** (www.uta.edu/disability) or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at (www.uta.edu/disability).

Counseling and Psychological Services, (CAPS) (www.uta.edu/caps/) or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit (uta.edu/eos).*

Title IX Policy: The University of Texas at Arlington ("University") is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit (www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or (jmhood@uta.edu).*

Academic Integrity: Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents' Rule* 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University. Additional information is available at (<https://www.uta.edu/conduct/>).

Electronic Communication: UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at (<http://www.uta.edu/oit/cs/email/mavmail.php>).

Campus Carry: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit (<http://www.uta.edu/news/info/campus-carry/>)

Student Feedback Survey: At the end of each term, students enrolled in face-to-face and online classes categorized as "lecture," "seminar," or "laboratory" are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback via the SFS database is aggregated with that of other students enrolled in the course. Students' anonymity will be protected to the extent that the law allows. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit (<http://www.uta.edu/sfs>).

Final Review Week: For semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

Emergency Exit Procedures: Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, located at either end of the hall. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist individuals with disabilities.

Student Support Services: UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include [tutoring](#), [major-based learning centers](#), developmental education, [advising and mentoring](#), personal counseling, and [federally funded programs](#). For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to

resources@uta.edu, or view the information at
(<http://www.uta.edu/universitycollege/resources/index.php>).

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911. Non-emergency number 817-272-3381

OTHER POLICIES:

- No texting, instant messaging, iPhoning or e-mailing during class.
- If you use a laptop to take notes, please sit on the back three rows.
- Students may not wear hats.
- Students may not eat in class.
- The primary classroom door is shut when class begins. You may enter the room from an alternative door on the side after that.
- I will do my best to return tests on the following day. In any event, I will bring them once to class for return. After that, you must come to my office to look at the graded tests during office hours by appointment.

ACCT 2301 TTH Spring 2017 Schedule				
Material	Topic	Dates		
Chapter 1	Business and Accounting	8/25	8/28	8/30
Chapter 2	Transaction Analysis	9/1	9/6	9/8
Chapter 3	Adjusting Process	9/11	9/13	9/15
Chapter 4	Closing Process	9/18	9/20	9/22
Exam One	Chapters 1-4	September 25th		
Chapter 5	Merchandising	9/27	9/29	10/2
Chapter 6	Inventory	10/4	10/6	10/9
Chapter 7	Cash/Internal Controls	10/11	10/13	10/16
Exam Two	Chapters 5-7	October 18th		
Chapter 8	Receivables	10/20	10/23	10/25
Chapter 9	PPE/Intangibles	10/27	10/30	11/1
Chapter 11	Current Liab./Payroll	11/3	11/6	11/8
Exam Three	Chapters 8-9+11	November 10th		
Chapter 12	Long-Term Liab.	11/13	11/15	11/17
Chapter 13	Stockholder's Equity	11/20	11/22	11/27
Chapter 14	Stmt of Cash Flows	11/29	12/1	12/4
Exam Four	Chapters 12-14	December 6th		
Final Exam Review	Final Exam Review	12/8	12/11	
Departmental Final Exam will be held on Wednesday 12/13 5:30 pm - 8:00 pm.				

*Instructor reserves the right to change this schedule in any way, including exams and assignment due dates, that serves the educational needs of the students enrolled in this course.

ACCT 2301 TTH Spring 2017 Assignment Due Dates				
Due by 11:59 PM Central Time on the date listed below.				
Material	Topic	Pre-Quizzes	Homework	Dynamic Study Modules*
Chapter 1	Business and Accounting	8/30	9/24	9/24
Chapter 2	Transaction Analysis	9/8	9/24	9/24
Chapter 3	Adjusting Process	9/15	9/24	9/24
Chapter 4	Closing Process	9/22	9/24	9/24
Chapter 5	Merchandising	10/2	10/17	10/17
Chapter 6	Inventory	10/9	10/17	10/17
Chapter 7	Cash/Internal Controls	10/16	10/17	10/17
Chapter 8	Receivables	10/25	11/9	11/9
Chapter 9	PPE/Intangibles	11/1	11/9	11/9
Chapter 11	Current Liab./Payroll	11/8	11/9	11/9
Chapter 12	Long-Term Liab.	11/17	12/5	12/5
Chapter 13	Stockholder's Equity	11/27	12/5	12/5
Chapter 14	Stmnt of Cash Flows	12/4	12/5	12/5

*These are extra points. You are encouraged to complete them by the date listed in order to prepare for exams.

LIBRARY library.uta.edu

RESOURCES FOR STUDENTS

Research or General Library Help

Academic Plaza Consultation Services library.uta.edu/academic-plaza

Ask Us ask.uta.edu/

Library Tutorials library.uta.edu/how-to

Subject and Course Research Guides libguides.uta.edu

Librarians by Subject library.uta.edu/subject-librarians

Research Coaches <http://libguides.uta.edu/researchcoach>

Resources

A to Z List of Library Databases libguides.uta.edu/az.php

Course Reserves pulse.uta.edu/vwebv/enterCourseReserve.do

FabLab fablab.uta.edu/

Scholarly Communications (info about digital humanities, data management, data visualization, copyright, open educational resources, open access publishing, and more)
<http://library.uta.edu/scholcomm>

Special Collections library.uta.edu/special-collections

Study Room Reservations openroom.uta.edu/

OTHER RESOURCES

Environmental Health & Safety (<http://www.uta.edu/ehsafety>)