ACCT 2301: PRINCIPLES OF ACCOUNTING I
Spring 2018 Course Syllabus and Schedule

Instructor: David Rosser, PhD, CPA (inactive)

Office: COBA 421
Office Tel.: (817) 272-0142
Email: david.rosser@uta.edu
Faculty Profile: http://mentis.uta.edu/explore/profile/david-rosser

Office Hours: Tuesdays and Thursdays, 2:30pm – 4:00pm (or by appointment), COBA 421

Section Information: ACCT 2301-004
Time and Place of Class Meetings: Tuesdays and Thursdays, 12:30pm – 1:50pm, COBA 243

Description of Course Content

Introduction to 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 financial 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 describe the accounting cycle, construct journal entries, prepare basic financial statements, and compute basic financial ratios.
- Being able to describe the impact that accountants and financial reports have on the economy and financial markets.

Notes: In order to enroll in ACCT 2302 Principles of Accounting II, you must earn a final grade of no less than a C in this course.
In order to enroll in ACCT 3311 Financial Accounting I, 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 earn a final grade of no less than a B in the course, or (2) pass an entrance examination based primarily on the topics covered in this course. Information about the entrance examination is available here:
http://wweb.uta.edu/accounting/default.aspx?folder=EntranceExam&page=intermediate.exam.html

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

Pearson MyAccountingLab: You must register on the MyAccountingLab website in order to complete the pre-quizzes and homework. I will provide instructions for registering in a separate document the first day of class and on Blackboard. Register as soon as possible and contact me immediately if you run into problems – the first pre-quiz is due the second day of class. You can also find a variety of supplemental resources that may be helpful to you on this site (Dynamic Study Modules, DemoDocs, Flashcards, Videos, Study Plans, etc.).

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

On exam days (both in-semester and the final exam): Students must bring a Scantron Form 882-E with them to class and must be prepared to show some form of personal identification that includes their picture (e.g., a student ID or driver's license).

How do you succeed in this class?

ACCT 2301 is difficult for most students but there are things you can do that will help you succeed.

1. Read the chapter carefully *before* class. This will introduce you to the material we will cover, allow you to begin processing what accountants do and why, and alert you to questions you may have or material that you don't understand. This will also help you do well on the pre-quizzes.
2. Show up to class, pay attention, and ask questions. The lecture is intended to reinforce what you have already read, explain the material from a different perspective, and answer any questions you may have.
3. Take in-class work seriously. This is an opportunity to practice what we are learning, get any questions you have answered immediately, and discuss the material with each other (a proven method for increasing information retention). It will also help you with the homework assignments.
4. Take the homework assignments seriously. In my opinion, the best method for most students to learn accounting is to work a lot of practice problems. Give yourself enough time to work the homework problems carefully.

Prepare appropriately for the exams. Give yourself enough time to review the chapters. Work back through the homework assignments and make sure that you understand them (i.e., make sure that you understand why an answer is correct or incorrect). Work extra problems from the chapters and the Dynamic Study Modules on MyAccountingLab until you feel comfortable with the material. Start studying early enough to get your questions answered.

Descriptions of major assignments and examinations

Pre-quizzes: There will be a pre-quiz for each chapter covered that is usually due before class on the first day that a new chapter is presented (please see the section at the end of this syllabus titled **Course Schedule: Rosser ACCT 2301, 12:30pm-1:50pm, Spring 2018** for due dates and times). Pre-quizzes are designed to encourage students to read new chapters carefully before class. Pre-quizzes are completed on MyAccountingLab and a strict time limit for quiz completion is imposed.

Homework: There will be a homework assignment for each chapter covered. Each homework assignment is due before class on the day of the exam related to the homework chapter (please see the section at the end of this syllabus titled **Course Schedule: Rosser ACCT 2301, 12:30pm-1:50pm, Spring 2018** for due dates and times).

Exams: There will be four in-semester exams. The material that will be covered on each exam is provided in the attached schedule (please see the section at the end of this syllabus titled **Course Schedule: Rosser ACCT 2301, 12:30pm-1:50pm, Spring 2018** for due dates and times). Anything discussed in class, any material from the assigned readings, and any material from quizzes and homework are fair game on the exams. *Most students find the exams difficult!* Please prepare accordingly. **Your lowest exam score will also be dropped (i.e., excluded from the calculation of your final grade).**

Final Exam: The final exam for this course is a Departmental Final Exam on May 9th, 2018, from 5:30pm to 8:00pm. The final exam is **mandatory** and the material covered will be **comprehensive**.

Grading

The course grade will be based on the following point distribution:

Item	Points
Exam 1	100+
Exam 2	100+
Exam 3	100+
Exam 4	100+
Final Exam	200
Quizzes	25*
Homework	75*
Total Points	600 (700-100)+

* Total points for Quizzes are calculated as follows: Average of Quiz Scores (per MyAccountingLab)*25. Similarly, total points for Homework are calculated as follows: Average of Homework Scores (per MyAccountingLab)*75.
+ Your lowest exam score will be dropped.

Grading Scale:

A	540 + points
B	480 – 539.9 points
C	420 – 479.9 points
D	360 – 419.9 points
F	below 360 points

Exam grades will be posted to Blackboard and homework grades will be posted to MyAccountingLab. Students are expected to keep track of their own performance *throughout the semester* and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels. *Don't wait until the end of the semester.*

Make-up Exams

Make-up exams are only given for EXCUSED ABSENCES (see the UTA catalog for information about what qualifies as an excused absence; http://catalog.uta.edu/academicregulations/studentresponsibility/#attendancetext). Students who miss an exam due to an excused absence must: 1) contact me via email **before** the exam starts to inform me that you will miss the exam and provide an explanation, 2) provide documentation supporting the excused absence, and 3) meet with me **as soon as possible** to arrange a time to take the exam. Failure to complete any of these three steps will result in a grade of zero on the missed exam. Missing an exam for any other reason will result in a grade of zero on the missed exam.

Late Pre-quizzes and Homework

I do not accept any late pre-quizzes or homework. Late pre-quizzes and homework will result in a grade of zero on the late assignment.

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 do not require* attendance though *I strongly recommend that you attend regularly if you want to succeed in this class*.

Also, 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.

University Policies

Drop Policy

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://wweb.uta.edu/aao/fao/).

Academic Integrity

Students enrolled in 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.

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.

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, which is the west stairwell of COBA (head south down the hallway outside of room 243, then west to the stairwell). 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.

eTutoring is also available at http://www.uta.edu/etutoring.

Course Schedule: Rosser ACCT 2301, 12:30pm-1:50pm, Spring 2018*		
Date	**Chapter**	**Assignments Due****
01/16	1: Business and Accounting	
01/18	1: Business and Accounting	Syllabus pre-quiz
01/23	2: Transaction Analysis	Ch. 2 pre-quiz
01/25	2: Transaction Analysis	
01/30	3: Adjusting Process	Ch. 3 pre-quiz
02/01	3: Adjusting Process	
02/06	3: Adjusting Process/4: Closing Process	Ch. 4 pre-quiz
02/08	4: Closing Process	
02/13	**Exam 1: Chapters 1, 2, 3, and 4**	Homework for Chs. 1, 2, 3, and 4
02/15	5: Merchandising	Ch. 5 pre-quiz
02/20	5: Merchandising	
02/22	6: Inventory	Ch. 6 pre-quiz
02/27	6: Inventory	
03/01	**Exam 2: Chapters 5 and 6**	Homework for Chs. 5 and 6
03/06	7: Cash/Internal Controls	Ch. 7 pre-quiz
03/08	7: Cash/Internal Controls	
03/13	No Class: Spring Vacation	
03/15	No Class: Spring Vacation	
03/20	8: Receivables	Ch. 8 pre-quiz
03/22	8: Receivables	
03/27	9: PPE/Intangibles	Ch. 9 pre-quiz
03/29	9: PPE/Intangibles	
03/30	**Last Day to Drop a Class**	
04/03	**Exam 3: Chapters 7, 8, and 9**	Homework for Chs. 7, 8, and 9
04/05	11: Current Liabilities/Payroll	Ch. 11 pre-quiz
04/10	12: Long-term Liabilities	Ch. 12 pre-quiz
04/12	12: Long-term Liabilities	
04/17	13: Stockholder's Equity	Ch. 13 pre-quiz
04/19	13: Stockholder's Equity	
04/24	**Exam 4: Chapters 11, 12, and 13**	Homework for Chs. 11, 12, and 13
04/26	14: Statement of Cash Flows	Ch. 14 pre-quiz
05/01	14: Statement of Cash Flows	
05/03	Final Exam Review	Homework for Ch. 14
05/09	**Departmental Final Exam (Comprehensive)**	**5:30-8:00pm**

* This schedule is tentative. I reserve the right to change this schedule in any way (including changing exam dates and assignment due dates) that serves the educational needs of the students in the course. If changes are necessary, I will announce them in class and/or on Blackboard.

** Assignments (both pre-quizzes and homework) are always due 15 minutes before class starts on the due date (i.e., at 12:15pm).

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.