**University of Texas at Arlington**

**College of Business Administration - Department of Accounting**

**Spring 2017**

**Course Title:** ACCT 2301-008 Principles of Accounting I

**Class Meeting Times:** Mon/Wed 4:00pm – 5:20pm, COBA 241

**Instructor**: Bin Srinidhi

**Faculty Profile:** https://www.uta.edu/profiles/bin-srinidhi

**Office Location**: COBA 428

**Office Phone**: 817-272-1310

**Email**: [srinidhi@uta.edu](mailto:wei.hsu@mavs.uta.edu)

**Office Hours**: Mon/Wed 3:00pm – 4:00pm

**Graduate Teaching Assistant handling this course:**

1. Mr. Prasad Thotapalli - Email address: [prasad.thotapalli@mavs.uta.edu](mailto:prasad.thotapalli@mavs.uta.edu)

*DISCLAIMER: CHANGES TO THIS SYLLABUS (INCLUDING EXAM DATES) MAY OCCUR DURING THE SEMESTER AT THE DISCRETION OF THE INSTRUCTOR.*

**Course Objectives and Student Learning Outcomes**

The purpose of this course is to introduce students to the accounting process and its informational output. Topics will include financial accounting concepts, basic procedures, resulting reports, and the recognition and creation of accounting information as bases for decisions. 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 recognize the 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.

**Required Textbook**

Textbook: Horngren’s Financial and Managerial Accounting

(Miller-Nobles, Mattison & Matsumura 5th Ed. Pearson 2015)

You are **required** to purchase **only one** of the following:

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

**Course Website & Blackboard**

A variety of additional resources for this course can be found in the Pearson MyAccountingLab system ([http://www.pearsonmylabandmastering.com/northamerica/](http://www.mhhe.com/brewer4e))). These resources include practice questions, videos, guided examples, and other multimedia resources. **All** **homework assignments will be taken online** through the **Pearson MyAccountingLab** website. You will need your access code to access the course website. Please use your school email account to register.

Blackboard will be the place where I post announcements, power point presentations and other handout materials. You can reach the Blackboard site at https://elearn.uta.edu/

# Class Preparation

Before each class, read the assigned chapter. Lectures are intended to *supplement* the assigned reading. Unlike many courses, accounting cannot be learned by reading and watching someone else explain, discuss and illustrate concepts and work problems. ***You must become actively involved***! I strongly encourage you to re-work the exercise examples we cover in class, practice the demonstration problems in the textbook, and re-work homework assignments to prepare for the exams.

# Attendance Policy and Requirements

All students are expected to attend all classes, take all examinations at the scheduled times and complete all on-line homework assignments by the designated due dates. Students may use laptops or tablets for taking notes in class. Students suspected of using these devices for non-class related activities will be asked to refrain from using these devices. All other electronic devices, including cell phones, should be turned off during class as a courtesy to the rest of class.

**Expectations for Out-of-Class Study**

Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, etc.

# Grading Policy

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Points Distribution** |  |  | **Grading Scale** | |
| Homework (10 × 15) | 150 points |  | A | 360-400 points ≥ 90% |
| Mid-terms (3 × 50)  Attendance | 150 points  50 points |  | B | 320-359 points ≥ 80% |
| Common Final Exam | 150 points |  | C | 280-319 points ≥ 70% |
| **Total** | **500 points** |  | D | 240-279 points ≥ 60% |
|  |  |  | F | 0-239 points < 60% |

**Homework: 100 points**

There will be a total of 13 homework assignments (1 for each chapter) and each homework is worth 15 points. *Your* ***lowest three homework grades will be dropped***. All homework assignments will be conducted online and must be completed by the designated due date. You will not be able to complete the homework after the due date has passed and there will be no opportunities to make up for missed assignments. These homeworks are designed to be a “learning experiences” to help reinforce those skills necessary to do well on the exams.

**Mid-Term Exams 1-3: 50 points each (150 points total)**

**Common Final Exam: 150 points**

All exams are closed book/closed note and will consist of calculations and concept questions. Exam formats will be multiple choice questions. Exam dates provided in the syllabus are subject to change. **You should bring a Form 882-E Scantron to all exams.**

Calculator**:** A four function calculator is required for all exams (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.

Final Exam*:* Final Exam will be **comprehensive** covering materials from chapter 1 to chapter 15 **except** chapter 10 and chapter 15. This course has a common final exam for all sections.

Exam Make-up Policy*:* Please inform me in person or by email **prior to** the exam date if you will miss the exam. There are no make-ups for exams. All requests must be in writing and must provide supporting documentation. An absence from an examination is excused for serious illness, death of an immediate family member, or travel on University business. If you miss one of the first three Exams, the final exam percentage score will replace the missed exam grade. If you miss two of the first three exams, you will receive a score of zero on the second missed exam. If you miss three of the first three exams, you will receive a score of zero on both the second and third missed exam. **All students are required to take the common final exam**.

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://wweb.uta.edu/accounting/default.aspx?folder=EntranceExam&page=WelcomeToEntranceExam.html

**Attendance 50 points**

**Attendance Policies & Class Participation:** At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own method of evaluating students’ academic performance, which includes establishing course-specific policies on attendance. I expect you to be present at all classes and contribute to the classroom discussions and will take attendance in most of the sessions. You may be excused if you contact me in advance with appropriate documentation (A class session may **NOT** be missed for any recreational or otherwise non-essential purposes.). You will lose the class participation score of 5 points for every session that you abstain without being excused. You will lose the entire score if you abstain for 10 or more of the sessions.

**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/>).

Also be aware that administrative offices may not be open late on Fridays. DO NOT WAIT UNTIL 4PM ON THE LAST DROP DATE TO DROP THE CLASS.

**Disability Accommodations**

UTArlington 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](http://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](http://www.uta.edu/disability).

Counseling and Psychological Services, (CAPS) [www.uta.edu/caps/](http://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.

**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](http://www.uta.edu/universitycollege/current/academic-support/learning-center/tutoring/index.php), [major-based learning centers](http://www.uta.edu/universitycollege/resources/college-based-clinics-labs.php), developmental education, [advising and mentoring](http://www.uta.edu/universitycollege/resources/advising.php), personal counseling, and [federally funded programs](http://www.uta.edu/universitycollege/current/academic-support/mcnair/index.php). 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](mailto:resources@uta.edu), or view the information at <http://www.uta.edu/universitycollege/resources/index.php>.

**The IDEAS Center (**2nd Floor of Central Library) offers **free** tutoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. To schedule an appointment with a peer tutor or mentor email [IDEAS@uta.edu](mailto:IDEAS@uta.edu) or call (817) 272-6593.

**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*](http://www.uta.edu/hr/eos/index.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/>

**Electronic Communication Policy**

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>.

**Academic Integrity**

All students enrolled in this course 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.*

Instructors may employ the Honor Code as they see fit in their courses, including (but not limited to) 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.

**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>.

**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. 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 handicapped individuals. Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

**Title IX**

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](http://www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or [jmhood@uta.edu](file:///C:\Users\binsr\Downloads\jmhood@uta.edu).

**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*](http://www.uta.edu/hr/eos/index.php)*.*

**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 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

**Important Dates for Spring 2017 Semester**

Registration Ends for Spring Term - Regular Session………………………… Jan 16

First day of classes…………………………………………………………….. Jan 17

Late registration ends ………………………………………………………..... Jan 20

Spring break March 13-18

Last date to drop classes ………………………………………………………. Mar 31

Last day of classes ……………………………………………………….......... May 05

Final Examination Week ………………………………………………………. May 06-11

**CLASS SCHEDULE**

As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.

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| --- | --- | --- | --- | --- |
| **Date** | **Day** | **Reading Assignments** | **Topic** | **Homework Due Dates** |
| 1/18 | Wed | Ch. 1 | Accounting & Business | *Chapters 1-4 due on 02/14 at 11 PM* |
| 1/23 | Mon | Ch. 1 |
| 1/25 | Wed | Ch. 2 | Analyzing and Recording Transactions |
| 1/30 | Mon | Ch. 2 |
| 2/01 | Wed | Ch. 3 | Adjusting Process |
| 2/06 | Mon | Ch. 3 |
| 2/08 | Wed | Ch. 4 | Completing Accounting Cycle |
| 2/13 | Mon | Ch. 4 |
| **2/15** | Wed | **Exam 1** | **Chapters 1-4** |  |
| 2/20 | Mon | Ch. 5 | Merchandising Operations | *Ch.5 - 8 due on 03/23 at 11 pm* |
| 2/22 | Wed | Ch. 5 |
| 2/27 | Mon | Ch. 6 | Merchandising Inventory |
| 3/01 | Wed | Ch. 6 |
| 3/06 | Mon | Ch. 7 | Cash and Internal Controls |
| 3/08 | Wed | Ch. 7 |
| 3/20 | Mon | Ch. 8 | Accounts and Notes Receivable |
| 3/22 | Wed | Ch. 8 |
| **3/27** | Mon | **Exam 2** | **Chapters 5-8** |  |
| 3/29 | Wed | Ch. 9 | Long-Term Assets | *Ch.9 - 13 due on 04/20 at 11 pm* |
| 4/03 | Mon | Ch. 9 |
| 4/05 | Wed | Ch. 11 | Current Liabilities |
| 4/10 | Mon | Ch. 11 |
| 4/12 | Wed | Ch. 12 | Long-Term Liabilities |
| 4/17 | Mon | Ch. 12 |
| 4/19 | Wed | Ch. 13 | Stockholders' Equity |
| 4/24 | Mon | Ch. 13 |
| **4/26** | Wed | **Exam 3** | **Chapters 9,11,12,13** |  |
| 5/01 | Mon | Ch. 14 | Statement of Cash Flows | *Ch.14 due on  04/30 at 11 pm* |
| 5/03 | Wed | Ch. 14 |
|  |  |  |  |  |
| **TBA** |  | **Departmental Comprehensive Final Exam** | **Chapters 1-9 & 11-14**  **5:30 – 8:00 pm (Room: TBA)** | |