

**University of Texas at Arlington**  
**College of Business Administration - Department of Accounting**  
**ACCT 2301-008: Principles of Accounting I**  
**Fall 2018 Course Syllabus and Schedule**

**Class Meeting Times:** Tues/Thur 3:30pm – 4:50pm, COBA 140

**Instructor:** Hannah Hurt, CPA

**LinkedIn Profile:** <https://www.linkedin.com/in/hannah-hurt-91b14030/>

**Curriculum Vitae:** [www.tiny.cc/HannahHurtCV](http://www.tiny.cc/HannahHurtCV)

**Office Location:** COBA 424

**Email:** [hannah.hurt@mavs.uta.edu](mailto:hannah.hurt@mavs.uta.edu) (Preferred method of communication.)

**Office Hours:** Tues/Thur 1:30pm – 3:00pm (Additional hours by appointment.)

**Course Website:** <https://elearn.uta.edu> (Blackboard; login with NetID and Password)

<b>Instructor Biography: Hannah Hurt, CPA</b>
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Hannah Hurt is an Accounting Ph.D. student at the University of Texas at Arlington where she teaches undergraduate accounting courses and performs research on how auditing impacts corporate events. She is a graduate of Mississippi College where she received a bachelor's degree in accounting and an MBA in finance. While working as an auditor for Harper, Rains, Knight & Company, P.A., she earned her license as a Certified Public Accountant in the state of Mississippi. For obtaining the second highest scores in the state of Mississippi in 2014, Hannah received the T. E. Lot Silver Medal. In her spare time, Hannah is an avid podcast listener and enjoys running and traveling.

<b>Course Objectives and Student Learning Outcomes</b>
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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.

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 earn 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://www.uta.edu/accounting/default.aspx?folder=EntranceExam&page=intermediate.exam.html>

To be able to enroll in ACCT 2302 Principles of Accounting II, you must earn a final grade of no less than a C in this course.

### Textbooks and Course Materials

**Textbook:** Miller-Nobles, Mattison, & Matsumura (2018). *Horngren's Financial and Managerial Accounting*. 6<sup>th</sup> Ed. Pearson.

**Additional Information:** Any format of the textbook can be used (i.e., e-text, hardcover, unbound). However, you are **required** to ensure your copy comes with the Pearson MyAccountingLab Access Code.

**Materials for Class:** For each non-exam class session, you need to bring with your textbook, paper, a writing utensil, and a calculator.

**Scantrons:** One form 882-E is needed for each exam. Please bring 5 scantron forms to class on or before Sept 11. Do **not** put your name on the scantrons. Instead, clip them with a paper clip, and attach a piece of paper to the scantrons with your name on the paper.

**Other Exam Materials:** For exams you will need to bring at least two pencils with #2 lead and erasers. I will bring your Scantron and provide a four-function calculator. Outside calculators cannot be used for exams.

### Course Website & Blackboard

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, 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 my primary method of communication.** Through Blackboard, I will post announcements, grades, PowerPoints, and other materials. You can reach the Blackboard site at <https://elearn.uta.edu/> by logging in with your NetID and Password.

### Class Preparation

Before each class, read the assigned chapter and complete the pre-quiz (if one is due). 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

problems. Accounting is the language used by businesses. Just like learning a new language, accounting will be foreign and can take considerable time to learn. Therefore, you must become actively involved! Additionally, accounting is a subject that builds on itself. Thus, if you had trouble understanding or do not remember what was discussed in the previous class, you will struggle the next time the class meets. Before each class, you should rework the exercise examples we cover in class, practice the demonstration problems in the textbook, and rework homework assignments to prepare for the exams. Please reach out before the next class session or at the beginning of the next class session if you have questions about the material previously covered.

### Classroom Expectations

All students are expected to attend all classes, take all examinations at the scheduled times, and complete all online 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 kept silent and put away during class as a courtesy to the rest of the class and me. Students communicating with each other during class will be asked to be quiet to keep your fellow students and me from being distracted. Please direct in-class questions to me and not to other students.

Students are required to abide by the Honor Code for all class work and examinations. Appropriate action will be taken for all breaches of the Honor Code. Consequences of breaking the Honor Code include reporting the violation to the Office of Student Conduct, receiving a zero on the assignment, or receiving a failing grade in the course. The following link defines cheating, plagiarism, and collusion, which are all breaches of the Honor Code.

<https://www.uta.edu/conduct/academic-integrity/index.php>

### 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 **nine hours per week** of their own time in course-related activities, such as reading required materials, completing assignments, reviewing previously covered material, preparing for exams, etc.

### Grading Policy

Exam grades will be maintained in the Blackboard gradebook. Homework and pre-quiz grades will be maintained in *MyAccountingLab*. Students will have access to both gradebooks as work is completed. Therefore, 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.

Final letter grades will be posted in Blackboard once the semester is complete. No final grade will be released by email or phone.

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	
Exam 1	100 points
Exam 1	100 points
Exam 1	100 points
Exam 1	100 points
Final Exam	200 points
Homework*	75 points
Pre-quizzes*	25 points
<b>Total**</b>	<b>700 points</b>

Grading Scale	
A	630 + points
B	560 – 629 points
C	490 – 559 points
D	420 – 489 points
F	below 420 points

\* Total points for pre-quizzes are calculated as follows: the average of pre-quiz Scores (per MyAccountingLab)\*25. Similarly, total points for homework are calculated as follows: the average of Homework Scores (per MyAccountingLab)\*75. The lowest pre-quiz and homework score will be dropped.

\*\* Up to 15 points can be added to your final score for good attendance. Students with perfect attendance will receive 15 points, students missing one class will receive 10 points, and students missing two classes will receive 5 points. See the attendance section for further information.

<p align="center"><b>Exams 1-4: 100 points each (400 points total)</b>  <b>Common Final Exam: 200 points</b></p>
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All exams are closed book/notes 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. Though the first four exams are not technically comprehensive, accounting is a subject that builds on itself. Therefore, a good understanding of the previously tested material is required to do well on subsequent exams.

**Students only need to bring** a couple of #2 pencils with erasers. I will provide a four-function calculator and bring the Scantron you previously turned into me.

#### **Exam Rules:**

- Students will not be allowed to ask questions during the exam. If you feel like there is an incorrect question on the exam or a question has unclear wording, you can make notes on the exam and email me after the exam.
- Students will not be allowed to go to the restroom or leave the exam room for any reason during the exam. If you have a medical issue that will make it difficult to sit for the entire exam, I need to see a doctor's note. Otherwise, I will consider you to be finished with your exam if you leave the classroom during the exam period.
- Students will be asked to silence and remove any smart watches, smart trackers, and cellphones from their person during exam sessions. Students will be asked to place all personal belongings at the front or back of the classroom - the only thing you should carry with you to your seat is your pencils. No "scratch" paper is allowed in the exam, unless it has

been provided by the instructor. Any materials provided by the instructor must be turned in upon the completion of the exam.

- I reserve the right to seat and/or re-seat any student before or during an exam.
- Please arrive to class five minutes early on exam days, so that we can get started on time. Any student who arrives so late that at least one student has completed an exam will **not** be able to take the exam.
- 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.
- When there are five minutes left in the exam period, I will ask all students to remain in their seats until the exam session is complete – even if they finish before the remaining five minutes is up. For these remaining students, all exams will be collected before the students can leave the classroom. If you do not relinquish your exam upon my request and prior to leaving the room, a grade of zero will be recorded for your exam grade.

**Final Exam:** The final exam will be comprehensive covering materials from chapters 1 - 15 except for chapters 7 and 10. This course has a common final exam for all sections. Please note on the schedule that the common final exam takes place outside of normal class time. The location of the exam will be announced later in the semester.

**Exam Make-up Policy:** Make-up exams are only given for **excused absences** (see the link below). 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) arrange a time with me to take the exam **as soon as possible**. 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.

*UTA's policy on what qualifies as an excused absence:*

<http://catalog.uta.edu/academicregulations/studentresponsibility/#attendancetext>

<b>Homework: 75 points</b>
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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 "Course Schedule" at the end of this syllabus for due dates and times). The lowest homework score will be dropped for grading.

<b>Pre-quizzes: 25 points</b>
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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 "Course Schedule" at the end of this syllabus for due dates and times). Pre-quizzes are designed to encourage students to read new chapters carefully before class. The lowest pre-quiz score will be dropped for grading.

### Late Homework and Pre-quizzes

Homework and pre-quizzes are completed on MyAccountingLab and are due 15 minutes before the class starts on the days these assignments are due (please see the “Course Schedule” at the end of this syllabus for due dates). No homework or pre-quizzes will be allowed to be completed late, so I recommend not waiting until the last minute to avoid technical issues. Homework and pre-quizzes that are not completed on time will result in a grade of zero. There will be no opportunity to make up missed work.

### Attendance: Potential of 15 extra points

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, [insert your attendance policy and/or expectations, I expect you to be present at all classes and contribute to the classroom discussions. 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.

To motivate attendance, I will record **attendance at the beginning of each class** and reward good attendance with extra points (see below). A seating chart will be assigned the second day of class to help me learn names and keep track of attendance. If you are late, you will receive an absence for that class. If students leave during class, I will also take attendance at the end of class.

Excused absences (see link under the exam section) will not count against you if you email me before the start of the class and provide appropriate documentation. Students with perfect attendance will receive all 15 extra points, students missing one class will receive 10 points, and students missing two classes will receive 5 points.

### Cancelled Classes

If classes are canceled due to emergencies, a video lecture will be made accessible to the students to avoid falling behind in our schedule. Additionally, video lectures might be used to cover any material that was not able to be covered in class or to provide additional coverage to help students grasp topics the class finds difficult.

## 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://www.uta.edu/aao/fao/>). **The last time you can drop the class is November 11, 2018, at 4 pm.** Since administrative offices may not be open late on Fridays, do not wait until 4 pm on the last drop date to drop the class.

### Final Review Week

For semester-long courses, a period of five class days before 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 for 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.

### 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.*

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/>.

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

**The IDEAS Center** (2<sup>nd</sup> 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.

### 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>.

### 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>.

## 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](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.

## 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://uta.edu/eos).

## 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](mailto: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/>

### 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 [http://www.uta.edu/campus-ops/ehs/fire/Evac\\_Maps\\_All/Evac\\_B/Evac\\_B\\_140.pdf](http://www.uta.edu/campus-ops/ehs/fire/Evac_Maps_All/Evac_B/Evac_B_140.pdf). 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. Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

I encourage students to subscribe to the MavAlert system, which will send information in case of an emergency to your cell phone and/or email account. You can subscribe at:

<https://mavalert.uta.edu/register.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

### Important Dates for the Fall 2018 Semester

Registration Ends for Fall Term - Regular Session.....	Aug. 21
First day of classes.....	Aug. 22
Late registration ends .....	Aug. 27
Labor Day holiday.....	Sept. 3
Last date to drop the class .....	Nov. 2
Thanksgiving holiday.....	Nov. 21-23
Last day of classes .....	Dec. 4
Final Examination Week .....	Dec. 6-12

<b>Course Schedule</b>
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Note that this is a tentative schedule, and I may adjust as I see fit. If any revisions to the schedule take place, students will be notified in class and sent the revised schedule on Blackboard.

Date	Day	Reading Assignments	Topic	Assignments Due*
8/23	Thur	Ch. 1	Accounting & Business	
8/28	Tues	Ch. 1	Accounting & Business	Syllabus pre-quiz
8/30	Thur	Ch. 2	Recording Transactions	Ch. 2 pre-quiz
9/04	Tues	Ch. 2	Recording Transactions	
9/06	Thur	Ch. 3	The Adjusting Process	Ch. 3 pre-quiz
9/11	Tues	Ch. 3	The Adjusting Process	
<b>9/13</b>	<b>Thur</b>	<b>EXAM 1</b>	<b>Chapters 1, 2, &amp; 3</b>	<b>HW for Ch. 1-3</b>
9/18	Tues	Ch. 4	Completing the Accounting Cycle	Ch. 4 pre-quiz
9/20	Thur	Ch. 5	Merchandising Operations	Ch. 5 pre-quiz
9/25	Tues	Ch. 5	Merchandising Operations	
9/27	Thur	Ch. 6	Merchandise Inventory	Ch. 6 pre-quiz
10/02	Tues	Ch. 6	Merchandising Operations	
<b>10/04</b>	<b>Thur</b>	<b>EXAM 2</b>	<b>Chapters 4, 5, &amp; 6</b>	<b>HW for Ch. 4-6</b>
10/09	Tues	Ch. 8	Receivables	Ch. 8 pre-quiz
10/11	Thur	Ch. 8	Receivables	
10/16	Tues	Ch. 9	Plant Assets, Natural Resources, & Intangibles	Ch. 9 pre-quiz
10/18	Thur	Ch. 9		
<b>10/23</b>	<b>Tues</b>	<b>EXAM 3</b>	<b>Chapters 8 &amp; 9</b>	<b>HW for Ch. 8-9</b>
10/25	Thur	Ch. 11	Current Liabilities & Payroll	Ch. 11 pre-quiz
10/30	Tues	Ch. 11 & 12	Current Liabilities & Payroll	
11/01	Thur	Ch. 12	Long-Term Liabilities	Ch. 12 pre-quiz
<b>11/02</b>	<b>Fri</b>	<b><i>Last Day to Drop the Class</i></b>		
11/06	Tues	Ch. 12	Long-Term Liabilities	
11/08	Thur	Ch. 13	Stockholders' Equity	Ch. 13 pre-quiz
11/13	Tues	Ch. 13	Stockholders' Equity	
<b>11/15</b>	<b>Thur</b>	<b>EXAM 4</b>	<b>Chapters 11, 12, &amp; 13</b>	<b>HW for Ch. 11-13</b>
11/20	Tues	Ch. 14	The Statement of Cash Flows	Ch. 14 pre-quiz
<b>11/22</b>	<b>Thur</b>	<b><i>Thanksgiving – Enjoy the Break!</i></b>		
11/27	Tues	Ch. 14 & 15	The Statement of Cash Flows	
11/29	Thur	Ch. 15	Financial Statement Analysis	Ch. 15 pre-quiz
12/04	Tues	Final Exam Review	Comprehensive	<b>HW for Ch. 14-15</b>
<b>12/06</b>	<b>Wed</b>	<b>5:30 – 8:30pm: Comprehensive Departmental Final Exam</b>		

\* Assignments are due 15 minutes before class starts (i.e., 3:15 pm).