

ACCT 2301: PRINCIPLES OF ACCOUNTING I **Spring 2019 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, 3:30pm – 4:30pm (or by appointment), COBA 421

Section Information: ACCT 2301-004

Time and Place of Class Meetings: Tuesdays and Thursdays, 12:30pm – 1:50pm, COBA 239

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, The Financial Chapters (Miller-Nobles, Mattison & Matsumura 6th Ed. Pearson 2018). 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 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.**

Scantron Form 882-E: **Students must turn in 5 blank Scantron forms to me no later than Thursday, January 31st**, for use on the in-semester exams and the final exam.

On exam days (both in-semester and the final exam): Students must bring 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.
5. Attend one of the weekly peer tutor labs and get your questions answered (see Peer Tutor Labs below for more details).

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 2019** 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. Homework assignments are usually 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 2019** for due dates and times).

Podcasts: There will be a series of short (7 to 12 minute) Accounting in Action podcasts posted to Blackboard periodically during the semester. The podcasts are intended to increase your awareness of the importance and relevance of accounting for both accounting and non-accounting majors and to highlight the variety of careers that require an understanding of financial accounting.

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 2019**). Anything discussed in class, any material from the assigned readings, and any material from pre-quizzes and homework are fair game on the exams. *Most students find the exams difficult!* Please prepare accordingly.

Final Exam: The final exam for this course is a Departmental Final Exam on May 8th, 2019, from 5:30pm to 8:00pm. The final exam is **mandatory** and the material covered will be **comprehensive**. Location to be announced later in the semester. *In addition to accounting for over 28% of the course grade (300 possible points), the grade on the final exam may replace the lowest semester exam grade (Exam 1 – Exam 4).* If the grade on the final exam is lower than the lowest semester exam grade (Exam 1 – Exam 4), the final exam grade will only be counted once (i.e., this can only help you, not hurt you).

Grading

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

Item	Points
Exam 1	150
Exam 2	150
Exam 3	150
Exam 4	150
Final Exam	300
Podcasts	25 [^]
Pre-quizzes	25*
Homework	100*
Total Points	1,050

[^] There will be around 6 or 7 Accounting in Action podcasts during the semester. You can earn 5 points each for the first 5 podcasts that you listen to (i.e., you can earn up to 25 points). I will track how many podcasts you listen to through Blackboard and assign points accordingly.

* Total points for Quizzes are calculated as follows: Average of Pre-quiz Scores (per MyAccountingLab)*25. Similarly, total points for Homework are calculated as follows: Average of Homework Scores (per MyAccountingLab)*75.

Grading Scale:

A	945 + points
B	840 – 944 points
C	735 – 839 points
D	630 – 734 points
F	below 630 points

Exam grades will be posted to Blackboard and homework and pre-quiz 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) 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.

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.

Peer Tutor Labs

I strongly encourage you to attend a peer tutor lab once per week. Peer tutors are fellow UTA students who have completed ACCT 2301 in a previous semester and demonstrated their understanding of the course material. They will also be attending one of my ACCT 2301 sections this semester so that they know what you are learning. The labs will provide you with an opportunity to review recent course material, to practice applying the concepts that you're learning, and to ask questions. Beginning January 23rd, 2019, and ending May 3rd, 2019, peer tutor labs will be held:

Mondays	12pm-1pm	COBA 138
Thursdays	2pm-3pm	COBA 152
Thursdays	4pm-5pm	COBA 140
Thursdays	5:30pm-6:30pm	COBA 140

You can earn 2 extra points each week for attending one of the peer tutor sessions that week (maximum of 2 extra credit points per week). Please contact me via email as soon as possible if none of the days and times listed above works with your schedule.

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/>. Faculty are encouraged to discuss plagiarism and share the following library tutorials <http://libguides.uta.edu/copyright/plagiarism> and <http://library.uta.edu/plagiarism/>.

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)

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. Michelle Willbanks, Title IX Coordinator at (817) 272-4585 or titleix@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>.

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. Students can drop in, or check the schedule of available peer tutors at <http://www.uta.edu/IDEAS>, or call (817) 272-6593.

Course Schedule: Rosser ACCT 2301, 12:30pm-1:50pm, Spring 2019*

Date	Chapter	Assignments Due**	Learning Objectives (LO) to Skip
01/15	Intro & 1: Business and Accounting		
01/17	1: Business and Accounting	Syllabus pre-quiz	
01/22	2: Transaction Analysis	Ch. 2 pre-quiz	
01/24	2: Transaction Analysis		
01/29	3: Adjusting Process	Ch. 3 pre-quiz	LO 3-6, 3-7
01/31	3: Adjusting Process	Turn in (5) Blank Scantrons	
02/05	Exam 1: Chapters 1, 2, and 3	Homework for Chs. 1, 2, and 3	
02/07	4: Closing Process	Ch. 4 pre-quiz	LO 4-2, 4-7
02/12	5: Merchandising	Ch. 5 pre-quiz	LO 5-7, 5-8
02/14	5: Merchandising		
02/19	5: Merchandising, begin 6: Inventory		
02/21	6: Inventory	Ch. 6 pre-quiz	LO 6-7
02/26	6: Inventory		
02/28	Exam 2: Chapters 4, 5, and 6	Homework for Chs. 4, 5, and 6	
03/05	8: Receivables	Ch. 8 pre-quiz	
03/07	8: Receivables		
03/12	Spring Break – No Class		
03/14	Spring Break – No Class		
03/19	9: PPE/Intangibles	Ch. 9 pre-quiz	LO 9-7
03/21	9: PPE/Intangibles		
03/26	Exam 3: Chapters 8 and 9	Homework for Chs. 8 and 9	
03/28	11: Current Liab./Payroll	Ch. 11 pre-quiz	LO 11-5
03/29	Last Day to Drop a Class		
04/02	Finish 11: Current Liabilities/Payroll, begin 12: Long-term Liabilities		LO 12-7, 12-8
04/04	12: Long-term Liabilities	Ch. 12 pre-quiz	
04/09	12: Long-term Liabilities		
04/11	13: Stockholder's Equity	Ch. 13 pre-quiz	
04/16	13: Stockholder's Equity		
04/18	Exam 4: Chapters 11, 12, and 13	Homework for Chs. 11, 12, and 13	
04/23	14: Statement of Cash Flows	Ch. 14 pre-quiz	LO 14-4, 14-5
04/25	14: Statement of Cash Flows, begin Financial Statement Analysis		
04/30	15: Financial Statement Analysis	Ch. 15 pre-quiz	
05/02	Final Exam Review	Homework for Chs. 14 and 15	
05/08	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.