

**University of North Texas at Dallas**  
**Fall 2020**  
**SYLLABUS**

<b>ACCT 2010.004 Accounting Principles I - Financial 3 Hrs</b>			
<b>Department of</b>	<b>Accounting</b>	<b>School of</b>	<b>Business</b>
<b>Instructor Name:</b>	Carla Allen		
<b>Office Location:</b>	Online		
<b>Office Phone:</b>	972-293-5468		
<b>Email Address:</b>	Carla.Allen@untdallas.edu		
<b>Office Hours:</b>	2:00 – 3:00 Thurs		
<b>Classroom Location:</b>	Online		
<b>Class Meeting Days &amp; Times:</b>	N/A		
<b>Course Catalog Description:</b>	ACCT 2010 Principles of Accounting I – Financial (ACCT2301 or ACCT 2401). 3 hours. External uses of accounting information; interpretation of accounting data; analysis of financial statements; income and cash flow analysis; nature of assets and liabilities; understanding accounting reporting process. Prerequisite(s): MATH 1324, or higher-level Math. May not be taken more than twice at UNT Dallas.		
<b>Prerequisites:</b>	MATH 1324, or higher-level math.		
<b>Co-requisites:</b>	N/A		
<b>Required Text:</b>	<b>Cengage Learning Accounting, 28th Ed., Warren, Jonick, Schneider with CNOWv2.</b>		
<b>Recommended Text and References:</b>	<p><b>CengageNowv2 Software – many students use online version and have access to Cengage Assignments</b></p> <p>The materials required for this course are included in <b>Cengage Unlimited</b>, a subscription that gives you access to all your Cengage access codes and online textbooks for \$119.99 per term, \$179.99 per year or \$239.99 for two years. No matter how many Cengage products you use, they are included in Cengage Unlimited, and the price stays the same. You can purchase access to Cengage Unlimited in the bookstore, or at <a href="http://cengage.com">cengage.com</a>.</p> <p>For additional support, please visit:</p> <ol style="list-style-type: none"> <li>1. Getting started materials: <a href="http://cengage.com/start-strong">cengage.com/start-strong</a></li> <li>2. Training site for Cengage platforms: <a href="http://cengage.com/training">cengage.com/training</a></li> <li>3. FAQs: <a href="http://cengage.com/faq">cengage.com/faq</a></li> <li>4. Cengage Customer Support: <a href="http://cengage.com/support">cengage.com/support</a></li> </ol>		

<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-3625; web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a> UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: <a href="mailto:1012mgr@fhcg.follett.com">1012mgr@fhcg.follett.com</a>
--------------------------------------	---

**Course Goals or Overview:**

The goal of this course is to provide a foundation for the study and application of the accounting function, for both users of accounting information and practitioners of accounting, such that operational imperatives, as well as legal and regulatory requirements are understood in the context of ethically sound business practices. This includes development of critical thinking skills, teamwork, and technical competence in the field of accounting.

**Learning Objectives/Outcomes:** At the end of this course, the student will be able to

1	Prepare, interpret and analyze accounting information for a variety of business entities.
2	Demonstrate the ability to translate accounting data into business decision support information.
3	Define the various costs encountered in accounting and how they relate to the accounting cycle.
4	Identify ethical pitfalls and how to counter them with effective internal controls.
5	Apply Generally Accepted Accounting Principles (GAAP) in preparation of financial statements.
6	Adjust a Trial Balance with adjusting accounts to prepare financial statements in a variety of formats.
7	Account for receivables, plant assets, intangibles, liabilities and payroll.

**Course Outline**

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by class announcement as well as posting on Canvas and Cengage as soon as the change is determined.

TOPICS	TIMELINE
Getting Started Activities Chapter 1 – Introduction to Accounting and Business	Week 1: 08/24/2020 - 8/31/2020
Chapter 1 – Introduction to Accounting and Business (continued) & Chapter 2 – Analyzing Transactions	Week 2: 08/31/2020 - 09/07/2020
Chapter 2 – Analyzing Transactions	Week 3: 09/07/2020 – 09/14/2020
Chapter 3 – The Adjusting Process	Week 4: 09/14/2020 – 09/21/2020
Chapter 4 – Completing the Accounting Cycle	Week 5: 09/21/2020 – 09/28/2020
<b>Accounting Cycle Project</b>	Week 6: 09/28/2020 – 10/05/2020
Chapter 6 – Accounting for Merchandising Business	Week 7: 10/05/2020 – 10/12/2020
<b>Exam: Mid-Term Exam (Chapter's 1 – 4, &amp; 6)</b>	Week 8: 10/12/2020 – 10/19/2020
Chapter 7 – Inventories	Week 9: 10/19/2020 – 10/26/2020
Chapter 8 – Internal Control and Cash	Week 10: 10/26/2020 – 11/02/2020
Chapter 9 - Receivables	Week 11: 11/02/2020 – 11/09/2020

Chapter 10 – Fixed Assets and Intangible Assets	Week 12: 11/09/2020 – 11/16/2020
Chapter 11 – Current Liabilities and Payroll	Week 13: 11/16/2020 – 11/23/2020
Chapter 13 – Corp: Organization, Stock Transactions, and Dividends / Thanksgiving	Week 14: 11/23/2020 – 11/30/2020
Chapter 13 – Corp: Organization, Stock Transactions, and Dividends (continued)	Week 15: 11/30/2020 – 12/07/2020
<b>FINALS - Final Exam (Chapter's 7 – 11, 13)</b>	Week 16: 12/07/2020 – 12/12/2020

**Course Evaluation Methods** - This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

**Getting Started Activities** – Getting Started Activities in Canvas and CNOWv2.

**CNOWv2 Chapter Pre-Work** – CNOWv2 Chapter Pre-Work content readings, videos, activities

**CNOWv2 Chapter Homework** – Exercises and problems designed to reinforce chapter material and ensure understanding of concepts.

**Discussion** – This course will consist of weekly discussion board activities. Discussion questions covering the next week's unit of study and related assignments will open the Friday before the assigned week.

**CNOWv2 Chapter Quizzes** – Online chapter quizzes designed to measure knowledge of presented course material and ability to apply appropriate concepts.

**Accounting Cycle Project** – The Accounting Cycle Project applies the accounting cycle concepts and demonstrates an understanding of these concepts.

**Exams** – A Mid-Term and Final Exam are designed to measure knowledge of presented course material and ability to apply appropriate concepts in practical settings.

**CRED 2 Activity** – Career readiness education. This course participates in the UNT Dallas quality enhancement plan.

**Grading Matrix:**

Instrument	Value (points or percentages)	Total Points	% of Total
Getting Started Activities	CNOWv2	10	1.0%
CNOWv2 Chapter Pre-Work	11 Chapters @ 10 points each	110	11.0%
CNOWv2 Homework	11 Chapters @ 10 points each	110	11.0%
Discussions	16 @ 10 points each	160	16.0%
Chapter Quizzes in CNOWv2	11 Chapters @ 10 points each	110	11.0%
Mid-Term Exam in CNOWv2	170 points	170	17.0%
Accounting Cycle Project & Spreadsheet	150 points (125 + 25)	150	15.0%
Final Exam in CNOWv2	170 points	170	17.0%
CRED Assignment	10 points	10	1.0%
<b>Total:</b>		<b>1,000</b>	<b>100%</b>

**Grade Determination:**

A = 1,000 – 900 pts; i.e. 90% or better

B = 899.9 – 800 pts; i.e. 80 – 89.9 %

C = 799.9 – 700 pts; i.e. 70 – 79.9 %

D = 699.9 – 600 pts; i.e. 60 – 69.9 %

F = 599.9 pts. or below; i.e. less than 60%

**Extra Credit:** Extra credit will be available after the Mid-Term exam. Extra credit assignments = **20 points**. Students who complete the end of course evaluation and submit proof of that completion to the instructor will receive an additional **5 points** of extra credit. Students who complete the two (2) surveys associated with the CRED paper will receive a total of **4 extra credit** points. **Total extra credit available for this course: 29 points.**

### **Incomplete Policy**

No grade of "I" (Incomplete) will be given in this course unless there are extenuating circumstances (documented emergencies – See Student Handbook), all work at the time of request has been completed with passing grades and the student has participated in class regularly to date. An incomplete will be given only upon the student's request **AND** the instructor and Dean's approval. An incomplete grade must be made up before the end of the following semester (by the due date established by the instructor) or the "I" will automatically become an "F".

The deadline to file for an incomplete for this course is the last day in which there is regular instruction for the session (not including finals). The deadline for this 16 week session is December 3. In order to receive an incomplete in this course, the Grade of Incomplete Form posted on the Registrar forms site must be completed, signed and returned to the Office of the Registrar by the deadline posted in the Academic Calendar. For other questions related to grade of incomplete contact Dr. Dawn Remmers, Assistant Provost, at [dawn.remmers@untdallas.edu](mailto:dawn.remmers@untdallas.edu).

### **University Policies and Procedures**

#### **Students with Disabilities (ADA Compliance):**

#### **Chapter 7(7.004) Disability Accommodations for Students:**

The University of North Texas at Dallas makes reasonable academic accommodation for students with disabilities. Students seeking accommodations must first register with the Disability Services Office (DSO) to verify their eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see [Disability Services Office](#). You may also contact them by phone at 972-338-1777; by email at [UNTDisability@untdallas.edu](mailto:UNTDisability@untdallas.edu) or at Building 2, room 204.

#### **Canvas Instructure Accessibility Statement:**

University of North Texas at Dallas is committed to ensuring its online and hybrid courses are usable by all students and faculty including those with disabilities. If you encounter any difficulties with technologies, please contact our ITSS Department. To better assist them, you would want to have the operating system, web browser and information on any assistive technology being used. [Canvas Instructure Accessibility Statement is also provided.](#)

**NOTE:** Additional instructional technology tools, such as Turnitin, Respondus, Panopto, and publisher cartridge content (i.e. MyLab, Pearson, etc.) may NOT be fully ADA compliant. Please contact our Disability Office should you require additional assistance utilizing any of these tools.

#### **Course Evaluation Policy:**

Student's evaluations of teaching effectiveness is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider students' evaluations to be an important part of your participation in this class.

**Assignment Policy:** All assignments for this course **MUST** be completed and submitted within the unit due dates. No makeup assignments will be allowed except for documented emergencies (See Student Handbook). CNOWv2 Assignments will **NOT** be timed and will have unlimited attempts unless otherwise noted.

**Exam Policy:** All quizzes and exams for this course **MUST** be completed and submitted within the quiz or exam window due dates. No makeup quizzes or exams will be allowed except for documented emergencies (See Student Handbook). Quizzes will be timed (30 minutes) and you will be allowed three (3) attempts. Your best score will be recorded in the grade book. The Mid-Term Exam will be taken in CNOWv2 per the course schedule. You will have 120 minutes to take the Mid-Term Exam and one (1) attempt. The Final Exam will be taken in CNOWv2. It will be timed. You will have 120 minutes to take the Final Exam and one (1) attempt. Once you start a quiz or exam, you **MUST** complete it, or you will only receive points for the completed portion. Be sure to take your quizzes and exams on a stable Internet connection and device.

Note: Technology issues can occur. That is why you have **three (3)** attempts for each quiz. Quiz attempts will not be reset. If a technology issues occurs, simply use one of your other allocated attempts.

Quizzes and Exams are **NOT** a group project. You are expected to complete your own quiz or exam without assistance from others. Students who collaborate on a quiz or exam are cheating and UNTD considers academic dishonesty a serious offense. Please review the UNTD academic dishonesty policy or consult your instructor if you have questions. The UNTD academic dishonest policy is available at <http://dallascatalog.unt.edu/content.php?catoid=12&navoid=381#academic-integrity>

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to [UNT Dallas' Student Code of Academic Integrity](#) for complete provisions of this code.

Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students.

**Web-based Plagiarism Detection:** Please be aware in some online or hybrid courses, students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

### **Classroom Policies**

#### **Online and Classroom Attendance/Participation:**

The University attendance policy is in effect for this course. Class attendance and participation in the Canvas classroom (and on campus per the hybrid course schedule) is expected because the class is designed as a shared learning experience, and because essential information not in the textbook will be discussed in the discussion board. Online (and campus) presence and participation in all class discussions (and activities) is essential to the integration of course material and your ability to demonstrate proficiency.

Attendance for this online or hybrid course is considered when you are logged in and are active in Canvas, i.e., posting assignments, taking quizzes, or completing Discussion Boards. (Campus attendance for this hybrid course is considered when you arrive to class on time, participate in the classroom activities and stay for the entire class period.) To maintain financial aid award eligibility, activity must occur before the census date of the session or term of the course. Refer to [UNT Dallas' Registrar](#) for specific dates. If you are absent/not active in the course shell, it is YOUR responsibility to let the instructor know immediately, upon your return, the reason for your absence if it is to be excused. All instructors must follow university policy 7.005 covering excused absences; however, it is the instructor's discretion, as outlined in the course syllabus, of how unexcused absences may or may not count against successful completion of the course.

Attendance (online in the Canvas course and on campus according to the posted course schedule) and preparation for this course are important to your success. To acquire knowledge and build the required skills for successful completion of this course, students are expected to:

- **Read** and become familiar with the course syllabus/outline plus expectations, including due dates
- **Review** course material and complete Chapter Pre-Work listed in the course outline **PRIOR** to starting the weekly assignments and quizzes.
- **Meet deadlines** for all assignments and required readings. Accounting concepts build upon each other, so it is important you don't get behind.
- **Ask** for clarification about course materials, concepts or course expectations.
- **Analyze** assigned readings and contribute to one another's learning through meaningful discussion.
- This is an accelerated online course offering. Therefore, you are expected to spend **at least 9 hours a week** on course activities. While you aren't in a classroom environment each week, you need to plan on spending the same amount of time you would have met in class, plus the time for out-of-class activities. Accounting is a course of application. Therefore, you cannot cram for this course and be successful. Be prepared to spend **MORE** time in this course than many other courses you have taken.
- It is strongly recommended that students use the CNOwv2 Study Tools in this course for extra practice.

### **Disruptive Behavior in an Instructional Setting**

Students are expected to engage with the instructor and other students in this class in a respectful and civil manner at all times to promote a classroom environment that is conducive to teaching and learning. Students who engage in disruptive behavior will be directed to leave the classroom. A student who is directed to leave class due to disruptive behavior is not permitted to return to class until the student meets with a representative from the Dean of Students Office. It is the student's responsibility to meet with the Dean of Students before class meets again and to provide the instructor confirmation of the meeting. A student who is directed to leave class will be assigned an unexcused absent for that class period and any other classes the student misses as a result of not meeting with the Dean of Students. The student is responsible for material missed during all absences and the instructor is not responsible for providing missed material. In addition, the student will be assigned a failing grade for assignments, quizzes or examinations missed and will not be allowed to make up the work.

The Code of Student's Rights, Responsibilities, and Conduct (Policy 7.001) describes disruption as the obstructing or interfering with university functions or activity, including any behavior that interferes with students, faculty, or staff access to an appropriate educational environment. Examples of disruptive behavior that may result in a student being directed to leave the classroom include but are not limited to: failure to comply with reasonable directive of University officials, action or combination of actions that unreasonably interfere with, hinder, obstruct, or prevents the right of others to freely participate, threatening, assaulting, or causing harm to oneself or to another, uttering any words or performing any acts that cause physical injury, or threaten any individual, or interfere with any individual's rightful actions, and harassment. You are encouraged to read the Code of Student's Rights, Responsibilities, and Conduct for more information related to behaviors that could be considered disruptive.

### **Emails**

Emails to the instructor should be professional. Emails are not a forum to vent and should not be written like a text message to your friends. Emails to the instructor should be well thought out, and written in a professional, business-like manner. Students should use their UNTD email for this course.

### **Instructor Response Time**

I will respond to your questions within 24 hours (Monday – Friday). I generally respond sooner. I often monitor my email on the weekends (after 5 PM on Friday until 8 AM on Monday), but you should not depend on this. It is important that you plan ahead and start your homework early in the week. This will allow you to contact me with questions prior to Friday to ensure that you receive a response before the weekend.

All emails should include the following information in the subject line: ACCT2010.010 (Course # and Section). Emails that are not addressed in this manner will be returned to the sender for this information or may be identified as SPAM and could be deleted. Additionally, all emails must reference the assignment information (chapter, problem number and detail(s) about your question(s). If calculations are involved, please include your calculation and answer. This will avoid a string of unnecessary emails and get you back on track as soon as possible.

## **Confidentiality of Information Shared by Students**

UNTD and your course instructor cannot guarantee the confidentiality of information shared by students in the course environment. Therefore, students should not share any confidential information from employers unless explicitly related for public use.

**Inclement Weather and Online Classes:** Online classes may or may not be effected by campus closures due to inclement weather. Unless otherwise notified by your instructor via e-mail, online messaging, or online announcement, students should assume that assignments are due as scheduled.

### **Online “Netiquette”:**

In any social interaction, certain rules of etiquette are expected and contribute to more enjoyable and productive communication. Emails, Discussion Board messages and/or any other forms of written communication in the online environment should use proper “netiquette” (i.e., no writing in all caps (usually denotes yelling), no curse words, and no “flaming” messages (angry, personal attacks).

Racial, ethnic, or gender slurs will not be tolerated, nor will pornography of any kind.

Any violation of online netiquette may result in a loss of points or removal from the course and referral to the Dean of Students, including warnings and other sanctions in accordance with the University’s policies and procedures. Refer to [UNT Dallas Student Code of Conduct](#). Respect is a given principle in all online communication. Therefore, please be sure to proofread all of your written communication prior to submission.

### **Diversity/Tolerance Policy:**

*Students are encouraged to contribute their perspectives and insights to class discussions in the online environment. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Dean of Students as the instructor deems appropriate.*

**Technology Assistance:** In order to successfully access the materials in an online or hybrid course, UNT Dallas advises that your computer be equipped with the minimum system requirements listed on the first page of the syllabus.

If you experience difficulty accessing or using components of the course, try using Google Chrome browser. If you still experience technical difficulties, first, notify your instructor.

If the problem is still not resolved, call Student Assistance (Distance Learning) at the phone number listed on the first page of the syllabus. Also, no matter what browser you use, always enable pop-ups. For more information see:

- [UNT Dallas Canvas Technical Requirements](#)
- [Canvas Instructure Supported & Unsupported Operating Systems](#)