

University of North Texas at Dallas
Fall, 2014
SYLLABUS

ACCT 2010D-091 Accounting Principles I, 3 Hrs.

Department of Business		Division of Business and Public Leadership
Instructor Name:	Randall Hahn	
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Office Hours:	M,W 3:00–5:30 PM; T,Th 4:00-6:30 PM; or, by appointment	
Virtual Office Hours:	By appointment	
Classroom Location:	DAL2 212	
Class Meeting Days:	M,W 5:30-6:50	
Course Catalog Description:	ACCT 2010D. Accounting Principles I (Financial Accounting). 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; internal controls; understanding accounting reporting process.	
Prerequisites:	ECON 1100; MATH 1100 (or higher).	
Co-requisites:	This course may not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.	
Required Text:	Accounting, 25 th Ed., Warren, Reeve and Duchac	
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com	
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.	
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, inventories, plant assets, intangibles, and payroll among other accounts.	

Course Evaluation Methods

Component	Points	%
5 Regular Exams (100 pts ea.)	500	61
1 Final Exam (100 pts)	100	13
Attendance/Preparedness	100	13
12 Chapter Quizzes (Drop lowest 2)	100	13
TOTAL	800	100

Grade Determination:

A = 720-800 pts; i.e. 90% or better

B = 640-719 pts; i.e. 80 – 89 %

C = 560-639 pts; i.e. 70 – 79 %

D = 480-559 pts; i.e. 60 – 69 %

F = 0-479 pts

Exams

Exams will be 70%-80% objective and 20%-30% problems/essays. The final exam will generally be over the current material but will necessarily incorporate earlier concepts. See [Calendar](#) for dates and times. Any required make-ups will be administered during the week prior to the final exam. Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Attendance/Required Study

Attendance and preparedness is expected and required for all classes. Points are allocated for attendance **and preparedness**. **Class will be conducted on the assumption that all reading and written assignments have been studied and have been completed to the best of the student's ability prior to the class for which assigned. (Preparation for class by reading the chapters and working the homework problems is essential.)**

Attendance/Preparedness will be graded daily. Each day attendance will be taken, either orally or with an attendance sheet. **STUDENTS ARE TO ANSWER "PREPARED", OR SIGN THE SHEET ONLY IF PREPARED FOR THE DAY'S ASSIGNMENT. STUDENTS UNABLE TO GIVE A RECITATION ON CURRENT MATERIAL WHEN CALLED UPON WILL BE CONSIDERED ABSENT FOR THAT DAY. STUDENTS ARE RESPONSIBLE FOR SIGNING THE DAILY ATTENDANCE/PREPAREDNESS SHEET BY THE END OF THE CLASS PERIOD.** If you do not wish to be called upon (using one of your available absences-see below), please give me a note to that effect prior to the beginning of class for that day.

POINT SCALE

0-2	Absences 100 points
3-4	Absences 90 points
5	Absences 80 points
6	Absences 70 points
7	Absences 60 points
8	Absences 50 points
9	Absences 40 points
>9	Absences 0 points

(This policy will go into effect starting the 3rd week of class.)

Quizzes

There will be a quiz (on Cengage) after each chapter. Each quiz (12 in total) will be worth 10 points and the student must drop the lowest 2 quizzes. You will have 2 attempts to complete the quiz. **Quizzes are important in that they help the student review the chapter material and will be of a nature similar to exam questions.** These chapter quizzes will be due no later than one

class day AFTER the chapter material is completed. See [Calendar](#) for dates and times. There are no make-ups for these quizzes once due.

Course Outline*

Date	Material	Chap	Problems
Aug 25	Overview; Chapter 1, Introduction to Acct/Business	1	
Aug 27	Chapter 1 (cont.)	1	See Cengage
Sep 1	Labor Day		
Sep 3	Chapter 1 (cont.)	1	See Cengage; Ch 1 Quiz due in one day.
Sep 8	Chapter 2, Analyzing Transactions	2	See Cengage
Sep 10	Chapter 2 (cont.)	2	See Cengage; Ch 2 Quiz Due in one day.
Sep 15	Exam, Chapters 1,2		
Sep 17	Chapter 3, The Adjusting Process	3	See Cengage
Sep 22	Chapter 3 (cont.)	3	See Cengage; Ch 3 Quiz Due in one day.
Sep 24	Chapter 4, Completing the Accounting Cycle	4	See Cengage
Sep 29	Chapter 4 (cont.)	4	See Cengage; Ch 4 Quiz Due in one day.
Oct 1	Exam, Chapters 3,4		
Oct 6	Chapter 6, Accounting for Merchandising	6	See Cengage;
Oct 8	Chapter 6 (cont.)	6	See Cengage; Ch 6 Quiz Due in one day.
Oct 13	Chapter 7, Inventories	7	See Cengage
Oct 15	Chapter 7 (cont.)	7	See Cengage; Ch 7 Quiz Due in one day.
Oct 20	Exam, Chapters 6,7		
Oct 22	Chapter 8, SOX, Internal Controls, and Cash	8	See Cengage
Oct 27	Chapter 8 (cont.)	8	See Cengage; Ch 8 Quiz Due in one day.
Oct 29	Chapter 9, Receivables	9	See Cengage
Nov 3	Chapter 9 (cont.)	9	See Cengage; Ch 9 Quiz Due in one day.
Nov 5	Exam, Chapters 8,9		
Nov 10	Chapter 10, Fixed and Intangible Assets	10	See Cengage
Nov 12	Chapter 10 (cont.)	10	See Cengage; Ch 10 Quiz Due in one day.
Nov 17	Chapter 11, Current Liabilities	11	See Cengage
Nov 19	Chapter 11 (cont.)	11	See Cengage; Ch 11 Quiz Due in one day.
Nov 24	Exam, Chapters 10,11		
Nov 26	Chapter 12, Partnerships	12	See Cengage, Ch 12 Quiz Due in one day.
Dec 1	Chapter 13, Corporations	13	See Cengage
Dec 3	Chapter 13 (cont.)	13	See Cengage; Ch 13 Quiz Due in one day.
Dec 8	Final Exam, Chapters 12,13		

***The instructor reserves the right to make changes to (delete, add, or modify) this Syllabus as the semester progresses. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Cengage as soon as the change is determined.**

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation (available in the Student Life Office). Grades assigned before an accommodation is provided will not be changed as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call Student Life at 972-780-3632.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. 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 the SETE to be an important part of your participation in this class. Therefore, you will be given an extra 5 points upon the provision of the acknowledgment that you have completed the SETE. I only need to see the acknowledgement, as your survey responses are kept confidential and anonymous.

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 the Student Code of Academic Integrity at <http://www.unt.edu/unt-dallas/policies/Chapter07StudentAffairs,Education,andFunding/7.002CodeofAcademicIntegrity.pdf> for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically. There will be recorded lessons on Blackboard for those occasions class cannot be held on campus, whether due to bad weather or other requirements.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. 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 Center for Student Rights and Responsibilities as the instructor deems appropriate.

Other Policies:

- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to "vibrate" or "silent" during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities **will not be permitted in the classroom**. If the student is texting during the class, a warning will first be given. The second incident will result in the student being considered absent for the class for that day.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.
- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Grade of Incomplete, "I"** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.