

University of North Texas at Dallas  
Fall, 2015  
Syllabus

<b>ACCT 5020 Accumulation and Analysis of Accounting Data</b>			
<b>Department of</b>	<b>Accounting</b>	<b>Division of</b>	<b>Business and Public Leadership</b>
<b>Instructor Name:</b>	Randall L. Hahn, Ph.D., CPA		
<b>Office Location:</b>	DAL2 238		
<b>Office Phone:</b>	(972)338-1806		
<b>Email Address:</b>	<a href="mailto:Randall.Hahn@unt.edu">Randall.Hahn@unt.edu</a>		
<b>Office Hours:</b>	M,W 1:00-2:30 PM, 4:00-5:30, or by appointment		
<b>Virtual Office Hours:</b>	By appointment		
<b>Classroom Location:</b>	Online		
<b>Class Meeting Days &amp; Times:</b>	Online		
<b>Course Catalog Description:</b>	Provides an understanding of accounting procedures and concepts utilized by management in making decisions. Basic concepts and techniques of accounting; the role of an accounting system in business operations and management; preparation and interpretation of financial reports. This course meets the deficiency requirement in accounting for MBA candidates and may be counted as part of a graduate program in a field other than business administration.		
<b>Prerequisites:</b>	Prerequisite(s) : May not be taken for credit if ACCT 2010D and ACCT 2020D or the equivalent has been taken and a grade of C or better was earned. Provides an understanding of accounting procedures and concepts utilized by management in making decisions. Basic concepts and techniques of accounting; the role of an accounting system in business operations and management; preparation and interpretation of financial reports. This course meets the deficiency requirement in accounting for MBA candidates and may be counted as part of a graduate program in a field other than business administration. Prerequisite(s) : May not be taken for credit if ACCT 2010D and ACCT 2020D or the equivalent has been taken and a grade of C or better was earned.		
<b>Required Text:</b>	<ol style="list-style-type: none"> <li>1. Survey of Accounting, Warren, 7th edition, Cengage.</li> <li>2. CengageNow.</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>		
<b>Course Goals or Overview:</b>	The goal of this course is to provide students the skills necessary to analyze business processes and decisions with an understanding of accounting principles involved. Students will be able to apply accounting principles in a business context to implement sound practices, achieve accurate and timely		
<b>Learning Objectives/Outcomes:</b>	At the end of this course, the student will be able to		
1	Apply Generally Accepted Accounting Principles (GAAP) to record business transactions.		
2	Prepare and analyze financial statements.		
3	Determine consequences of decisions and define measures to report outcomes.		
4	Understand and apply basic principles of managerial accounting.		

## Course Evaluation Methods

Component	Points	%
5 <a href="#">Regular Exams</a> (100 pts ea.)	500	70
11 <a href="#">Chapter Quizzes</a> (20 pts ea., drop lowest)	200	30
<b>TOTAL</b>	<b>700</b>	<b>100</b>

### Grade Determination:

A = 630-700 pts; i.e. 90% or better

B = 560-629 pts; i.e. 80 – 89 %

C = 490-559 pts; i.e. 70 – 79 %

D = 420-489 pts; i.e. 60 – 69 %

F = 0-419 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 below and on CengageNow 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 make-up examinations will be allowed except for documented emergencies (See Student Handbook).

Exams will be administered online between 9:00 PM and midnight of the day scheduled. **THESE EXAMS ARE TO BE TAKEN INDEPENDENTLY. ANY VIOLATION OF THIS RULE WILL RESULT IN ENFORCEMENT OF THE ACADEMIC INTEGRITY RULES OF THE STUDENT CODE OF CONDUCT. See Academic Integrity below.**

### 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.

### Quizzes

There will be a quiz (on Cengage) after each chapter. Each quiz (11 in total) will be worth 20 points and the student must drop the lowest quiz. 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 multiple choice questions.** These chapter quizzes will be due by midnight 1 day AFTER the chapter material is completed. See calendar below and on CengageNow for dates and times. There are no make-ups for these quizzes once due.

### 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.

### Other Policies:

- **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.

### Course Outline\*

<u>Date Assigned</u>	<u>Date Due</u>	<u>Ch</u>	<u>Cengage Homework Assignment (Videos, Exercises)</u>	<u>Quiz</u>	<u>Exam</u>
Aug 24	Sep 2	1	X		
Sep 2	Sep 3	1		X	
Sep 3	Sep 10	2	X		
Sep 10	Sep 11	2		X	
Sep 14		1,2			X
Sep 14	Sep 21	3	X		
Sep 21	Sep 22	3		X	
Sep 22	Sep 29	4	X		
Sep 29	Sep 30	4		X	
Oct 1		3,4			X
Oct 1	Oct 8	6	X		
Oct 8	Oct 9	6		X	
Oct 9	Oct 19	7	X		
Oct 19	Oct 20	7		X	
Oct 22		6,7			X
Oct 22	Oct 29	8	X		
Oct 29	Oct 30	8		X	
Oct 30	Nov 5	9	X		
Nov 5	Nov 6	9		X	

<b>Nov 9</b>		<b>8,9</b>			<b>X</b>
<b>Nov 9</b>	<b>Nov 16</b>	<b>11</b>	<b>X</b>		
<b>Nov 16</b>	<b>Nov 17</b>	<b>11</b>		<b>X</b>	
<b>Nov 17</b>	<b>Nov 24</b>	<b>12</b>	<b>X</b>		
<b>Nov 24</b>	<b>Nov 25</b>	<b>12</b>		<b>X</b>	
<b>Nov 25</b>	<b>Dec 2</b>	<b>15</b>	<b>X</b>		
<b>Dec 2</b>	<b>Dec 3</b>	<b>15</b>		<b>X</b>	
<b>Dec 9</b>		<b>11,12,15</b>			<b>X</b>

**\*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.**