

**University of North Texas at Dallas**  
**Summer 1 2012**  
**Dates: June 4 – July 6, 2012**  
**SYLLABUS**

<b>ACCT 2010D - 090: Financial Accounting I</b>		<b>3Hrs</b>
Department of	Accounting	Division of Urban & Professional Studies
<b>Instructor Name:</b>	<i>Patricia Burnett</i>	
<b>Office Location:</b>	<i>Building 2; Adjunct Office; 3<sup>rd</sup> Floor</i>	
<b>Cell Phone:</b>	<b>(469) 867-3286</b>	
<b>Email Address:</b>	<a href="mailto:patti.burnett@att.net">patti.burnett@att.net</a> or <a href="mailto:Patricia.Burnett@unt.edu">Patricia.Burnett@unt.edu</a>	
<b>Office Hours:</b>	<b>By Appointment</b>	
<b>Virtual Office Hours:</b>	<i>By phone or e-mail M-F</i>	
<b>Classroom Location:</b>	<i>Building 2, DAL2-242</i>	
<b>Class Meeting Days &amp; Times:</b>	<b>Monday &amp; Wednesday 6:00 pm – 9:50 pm</b>	
<b>Course Catalog Description:</b>	Financial Accounting focuses on external uses of accounting information; interpretation of accounting data; analysis of financial statements; income and cash flow analysis; nature of assets and liabilities; and, understanding the accounting reporting process.	
<b>Prerequisites:</b>	ACCT 2010D is a prerequisite of ACCT 2020D. You cannot be enrolled in both courses at the same time. Prerequisite(s): ECON 1100; MATH 1100 (or higher). May not be taken more than twice at UNT/Dallas or at another college or university. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.	
<b>Co-requisites:</b>	none	
<b>Required Text:</b>	<b>Fundamental Accounting Principles, 20<sup>th</sup> edition</b> ; by Wild, Shaw, and Chiapetta; publisher McGraw-Hill; also, the CONNECT subscription and access code for the on-line portion of the course. This course is a hybrid course with an in class and online portion where all assignments, quizzes, and exams will be taken.	
<b>Recommended Text and References:</b>	Use the computer lab as often as possible. Do all the review questions in CONNECT to further prepare you for lectures, quizzes, HW, and exams.	
<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@fheg.follett.com">1012mgr@fheg.follett.com</a>	
<b>Course Goals or Overview:</b>		
	The goal of this course is to introduce students to Financial Accounting. It is designed to teach the concepts and procedures underlying the measurement and reporting of financial information. This course is central to the education of any student aspiring to a professional career as an accountant. In addition, this course provides valuable information for students whose career goals are in other business fields that are dependent on financial accounting and reporting as an important source of business or financial information.	
<b>Learning Objectives/Outcomes:</b>		
A	At the end of this course, given a double-entry based general ledger system maintained on an accrual	

	basis, the student should be able to:
1.	Analyze common business transactions and determine the appropriate accounts to be debited or credited.
2.	Journalize the transactions by making an entry in the appropriate journal.
3.	Post the transactions data from the journals to the accounts in the ledgers.
4.	Prepare a trial balance.
5.	Recognize the need for adjusting entries and journalize and post the required adjustments.
6.	Prepare an adjusted trial balance.
7.	Prepare a multiple step income statement, statement of owner's equity, and classified balance sheet.
8.	Journalize and post the closing entries at the end of the accounting period.
B	Using generally accepted accounting principles and procedures, the student should be able to:
1.	Account for the purchase and sale of merchandise and determine the evaluation of merchandise inventory.
2.	Account for the acquisition, use, and disposition of property, plant, equipment, natural resources, and intangible assets, including the computation of depreciation, depletion, and amortization.
3.	Account for uncollectible accounts receivable and for notes receivable and notes payable, including the related interest income and expense.
4.	Account for cash, including internal control principles, petty cash, and bank reconciliations.
5	Account for payroll and other current liabilities.
6.	Account for partnerships, including formation, division of profits and losses, admissions and withdrawals, and liquidation.

### Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by the Instructor in class or by e-mail.

TOPICS	Date and Homework: ALL HW CAN BE FOUND ON CONNECT. WE WILL DISCUSS HW PROBLEMS AFTER THE LECTURE PORTION OF THE CLASS AS TIME ALLOWS
1. Course Introduction and Chapter 1 & 2	June 4
2. Chapter 3	June 6
3. Chapter 4	June 11
4. Chapter 5	June 13
4. Chapter 6	June 18
5. Chapter 7	June 20
6. Chapter 8 & 9	June 25
7. Chapters 10	June 27
7. Chapter 11 & Review/Catch Up	July 2
8. Chapter 12 & Review/Catch Up	July 8 ALL WORK IS DUE

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## IMPORTANT INFORMATION

### Course Evaluation Methods:

**THIS COURSE IS SELF-PACED. ALL WORK IS DUE ON JULY 6<sup>TH</sup>, 2012. DO NOT WAIT UNTIL THE LAST WEEK TO TAKE 5 EXAMS AND 10 CHAPTERS OF HW, QUIZZES, AND PRACTICE EXAMS!!!**

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

### YOU HAVE ONE ATTEMPT ON THE FOLLOWING:

1. **Exams** – *Each of the 4 exams and Final Exam are required for this course. Out of the first 4 exams, the lowest score can be dropped and the Final Exam score will be counted twice. If you miss an exam, you will receive a zero for that exam.*

### YOU WILL HAVE 3 ATTEMPTS ON EACH OF THE FOLLOWING: I WILL TAKE THE HIGHEST GRADE.

2. **Homework** – *On line assignments designed to supplement and reinforce course material.*
3. **Quizzes and Practice Exams** – *On line quizzes and practice exams designed to supplement and reinforce course material.*
4. **Class Participation and Attendance** – *daily attendance and participation in class discussions is strongly recommended. It can mean the difference in a letter grade if you are between grades.*

### Grading Matrix:

Instrument	Total
Homework (CONNECT)	400 points
Quizzes	400 points
Practice Quizzes (CONNECT)	200 points
Exams (CONNECT)	4000 points
Final Exam (CONNECT)	1000 points
Total Points	6000 points
EXTRA CREDIT	50 points – Perfect Attendance
Attendance & Participation	40 points – One Absence 30 points – Two Absences
Other (My discretion)	TBD

**Grade Determination:** *(sample given)*

A = 90% or more

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

Less than 60% = F

I will add a curve if I feel it is warranted.

***PLEASE UNDERSTAND THAT SCHOOL POLICY FORBIDS ME TO DISCUSS YOUR GRADES OVER THE PHONE OR IN AN E-MAIL. I CANNOT DISCUSS YOUR GRADES WITH ANYONE EXCEPT YOU.***

## **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. No accommodations will be made without documentation from the Office of Disability Accommodation. For more information, you may visit the Office of Disability Accommodation/Student Development Office, Suite 115 or call Laura Smith 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.

### **Assignment Policy:**

Read and follow all assignment instructions carefully. Points will be deducted for failure to follow instructions. Although you will be doing your HW on the computer, remember to always be legible and organized, because future accounting courses will require you to prepare work papers as part of your assignments.

### **Exam Policy:**

Exams should be taken as scheduled. No makeup examinations will be allowed. The lowest exam grade of the four exams will be dropped. If one of the first 4 exams is lower than the Final Exam, I will drop that exam and count the Final Exam twice when I calculate the final grade.

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of conduct and Academic Dishonesty 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 Conduct at [http://www.unt.edu/csrr/student\\_conduct/index.html](http://www.unt.edu/csrr/student_conduct/index.html) 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](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

### **Attendance and Participation Policy:**

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes if they are absent.

**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.

**Bookstore Information:**

Location: 7300 Houston School Road, Dallas, TX 75241

Building 1 (north side of campus) / First Floor

Phone: 972-780-3652

Fax: 972-780-3689

Email: [1012mgr@fheg.follett.com](mailto:1012mgr@fheg.follett.com)

Website: [untdallas.bkstr.com](http://untdallas.bkstr.com)

**THIS SYLLABUS DOES NOT CONSTITUTE A CONTRACT AND IS SUBJECT TO CHANGE, WHICH MAY BE ANNOUNCED IN CLASS. YOU ARE RESPONSIBLE FOR CHANGES ANNOUNCED IN CLASS WHETHER PRESENT OR NOT.**

