

**University of North Texas at Dallas
Summer 2013
SYLLABUS**

ACCT 2010D-090 Accounting Principles I 3 hrs			
Department of	Accounting	Division of	Urban and Professional Studies
Instructor Name:	Cheryl L. Prachyl, Ph.D., CPA		
Office Location:	DAL2 238		
Office Phone:	972-338-1806		
Email Address:	cheryl.prachyl@unt.edu		
Office Hours:	Tues/Wed 4:00 – 6:00 or by appointment		
Classroom Location:	DAL2 213		
Class Meeting Days & Times:	Tuesday/Thursday 6:00 – 9:50		
Course Catalog Description:	ACCT 2010 (ACCT 2301 or 2401). 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; understanding accounting reporting process.		
Prerequisites:	ECON 1100; MATH 1100 (or higher).		
	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:	Fundamental Accounting Principles, 21st Ed., Wild, Shaw, Chiappetta Connect Accounting access code (may be purchased with or without ebook access). Can be purchased on line.		
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@fhg.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			
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. Changes to this schedule will be communicated by notification in Blackboard.

DATE	TOPIC	Assignment
Jun 4	Accounting in Business Analyzing and Recording Transactions	Chapter 1 Chapter 2
6	Adjusting Accounts and Preparing Financial Statements	Chapter 3
11	Exam 1 Chapters 1, 2, 3 Completing the Accounting Cycle	Chapter 4
13	Accounting for Merchandising Operations Inventories and Cost of Sales	Chapter 5 Chapter 6
18	Exam 2 – Chapters 4, 5, 6 Cash and Internal Controls	Chapter 8
20	Accounting for Receivables Plant Assets, Natural Resources, and Intangibles	Chapter 9 Chapter 10
25	Exam 3 Chapters 8, 9, 10 Current Liabilities and Payroll Accounting	Chapter 11
27	Accounting for Corporations	Chapter 13
Jul 2	Exam 4 Chapters 11, 13 (Final Exam)	

Course Evaluation Methods

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

Homework: Homework will be completed in Connect on-line. You will be able to check your work and rework problems to achieve a higher score. Due dates are firm and you must complete the assignments by due date.

Exams: Exams will be multiple choice. You will need a scantron (form 882-E).

Grading Matrix:

Instrument	Value (points or percentages)	Total
Exams	(4 exams @ 100 points)	400
Homework	Average of 11 homework assignments	100
Total:		500

Grade Determination:

- A = 500 – 450 pts.
- B = 449 – 400 pts.
- C = 399 – 350 pts.
- D = 349 – 300 pts.
- F = 299 pts. or below

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

The Department of Accounting is committed to full academic access for all qualified students, including those with disabilities. In keeping with this commitment and in order to facilitate equality of educational access, faculty members in the department will make reasonable accommodations for qualified students with a disability, such as appropriate adjustments to the classroom environment and the teaching, testing, or learning methodologies when doing so does not fundamentally alter the course.

If you have a disability, it is your responsibility to obtain verifying information from the Office of Student Life and to inform me of your need for an accommodation. Grades assigned before an accommodation is provided will not be changed. Information about how to obtain academic accommodations can be found in UNTD Policy 7.004, [Disability Accommodations for Students](#), and by visiting Student Life, building 2, Suite 200. 972-780-3632, studentlife@unt.edu.

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:

Homework assignments must be completed in Connect Accounting by the deadline as indicated in the system. Students will not be allowed to complete assignments after the deadline has passed.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook). The instructor must be notified before the exam is scheduled for a makeup to be allowed. Arrangements for taking a makeup exam must be made when the student notifies the instructor that the exam will not be taken at the scheduled time. The student is responsible for arranging the makeup exam with the instructor. The makeup exam should be taken before the class meeting following the scheduled exam.

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/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.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.

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. 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.

student registration information

course

Principles of Accounting I

instructor

Cheryl Prachyl

section

ACCT 2010

registration dates

05/14/13 - 07/02/13

online registration instructions

Go to the following web address and click the "register now" button.

http://connect.mcgraw-hill.com/class/c_prachyl_acct_2010

This is a unique address for
ACCT 2010

Having trouble registering?
Get help here: <http://bit.ly/StudentRegistration>