

University of North Texas at Dallas
Fall 2024
SYLLABUS

ACCT 2010.0001: Accounting Principles I - Financial 3 Hrs

Department of	Accounting
Instructor Name	Pam Thompson
Office Location	FH 316
Office Phone	972-338-1358
Email Address	Pamela.Thompson@untDallas.edu
Office Hours	Mon & Thur 12:30-2:30 PM (make appt)
Virtual Office Hours	Tuesday 10-2 PM (make appt), other times as needed. Email me.
Course Format/Structure	Face to Face
Classroom Location	TBD
Class Meeting Days & Times	Tues – Thurs, 2:00 PM-3:50 PM
Course Catalog Description	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.
Prerequisites	MATH 1324, or higher-level math.
Corequisites	N/A
Required Reading: Required Textbook and Homework manager	<p>1. Textbook: Accounting, 28th Ed., Warren, Jonick, Schneider with CNOWv2, Authors: Warren, Jonick, Schneider, 28th edition, Cengage</p> <p>2. Cengage CNOW v2 You Can purchase an access code through a bookstore or by clicking on the Cengage link in the Canvas course. This is the best way unless you need to purchase through the bookstore. Note that you can purchase access to the ebook and homework manager (CNOWv2) as a bundle from Cengage through the Canvas course link.</p>

	<p>CengageNowv2 Software – many students use the online version and have access to Cengage Assignments</p> <p>The materials required for this course are included in Cengage Unlimited, a subscription that gives you access to all your Cengage access codes and online textbooks for (approximately) \$130 per term and even better pricing annually or 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 cengage.com.</p> <p>For additional support, please visit:</p> <ol style="list-style-type: none"> 1. Getting started materials: cengage.com/start-strong 2. Training site for Cengage platforms: cengage.com/training 3. FAQs: cengage.com/faq <p>Cengage Customer Support: cengage.com/support</p> <p>3. Must have Excel.</p>
Recommended Reading & References	
Access to Learning Resources	<p>UNT Dallas Library: Phone: (972) 338-1616; Website URL: http://www.untDallas.edu/library</p> <p>UNT Dallas Bookstore: Phone: (972) 780-3652; Website URL: http://www.untDallas.edu/bookstore Email: untDallas@bkstr.com</p>
<p>Canvas Resources</p> <p>Supported Browsers:</p> <ul style="list-style-type: none"> • Chrome 67 & 68 • Firefox 60 & 61 • Flash 29, 30 (for audio/video) • Respondus Lockdown Browser • Safari 10, 11 <p>Supported Devices:</p> <ul style="list-style-type: none"> • iPhone • Android • Chromebook <p><i>Note: Tablet users can use the Canvas app</i></p>	<p>Getting Help with Canvas:</p> <p>Canvas 24/7 Phone Support for Students: 1-833-668-8634</p> <p>Canvas Help Resources:</p> <p>Canvas Student Guide - https://community.canvaslms.com/docs/DOC-10701</p> <p>For additional assistance, contact Student Assistance (UNT Dallas Distance Learning): DAL1, Room 157 Phone: 972-338-5580 Email: distancelearning@untDallas.edu</p> <p>If you are working with Canvas 24/7 Support to resolve a technical issue, please keep me updated on the troubleshooting progress.</p>

Screen Readers: <ul style="list-style-type: none"> • VoiceOver (Safari) • JAWS (Internet Explorer) • NVDA (Firefox) <i>Note: There is no screen reader support for Canvas in Chrome</i>	If you have a course-related issue (e.g., course content, assignment trouble, quiz difficulties), please contact me during office hours or by email.
---	---

Course Overview

Course Goals/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

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 and Discussion Topics

This schedule is subject to change by the instructor. Any changes will be posted in a revised syllabus and posted in Canvas with the date of the newest revision. Students will be notified via an announcement in Canvas that a revised syllabus has been posted.

Week	Date	Chapter	Topic	Discussion Due Dates			Other Due Dates	
				DB#	Main	Response	All other graded Assignments	Due Dates
1	08/26 to 09/02	1	Intro to ACCT	A		09/02		
				B		09/02		
2	09/02 to 09/09	1/2	Intro/Analyzing Transactions				CH 1 work	09/09
3	09/09 to 09/16	2	Analyzing Trans	C	09/14	09/16	CH 2 work	09/16

4	09/16 to 09/23	3	Adjusting Process				CH 3 work	09/23
5	09/23 to 09/30	4	Completing Acct Cycle & Exam 1				Exam 1, CH 1-3	In class, Thursday, 9/26
6	09/30 to 10/07	4/6	Acct for Merch				CH 4 work	10/07
7	10/07 to 10/14	6	Acct for Merch & Exam 2				CH 6 work	10/14
							Exam 2, CH 4-6	In class, Thursday, 10/10
8*	10/14 to 10/21	7	Inventories & Accounting Cycle Project				CH 7 work	10/21
9	10/21 to 10/28	8	Internal Control	H	10/26	10/28	CH 8 work	10/28
10	10/28 to 11/04	9	Receivables				CH 9 work	11/04
11	11/04 to 11/11	10	Long-Term Assets & Exam 3				CH 10 work	11/25
12	11/11 to 11/18			D	11/16	11/18	Exam 3, Ch 7-9	In class, Thursday, 11/14
13	11/18 to 11/25	11	Current Liabilities				CH 11 work	11/18
14**	11/25 to 12/02	13	Organization, Stock Trans, Dividends				CH 13 work	12/09
15	12/02 to 12/09			Z		12/09		
16	12/09 to 12/14	N/A	Exam 4				Exam 4, Ch 10, 11, 13 Time of exam is estimated >>	In class, Thursday, 12/12, 2-4 PM

Course Evaluation Methods

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

- Exams – **IN CLASS exams** designed to measure knowledge of presented course material.
- Assignments – Online assignments designed to supplement and reinforce course material
- Quizzes – Short online tests designed to measure understanding of the material presented in the chapter.
- Projects – Online and Excel-based project designed to measure understanding of the accounting cycle.
- Discussions – These activities are intended to encourage course participants to apply the concepts of accounting learned in the course to the larger world of business.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Chapter Homework Assignments	11 at 10 points each	110
Chapter Quizzes	11 at 10 pts ea., 2 at 5 pts ea.	120
Chapter Pework Assignments	11 at 10 points each	110
Exams taken in Class	4 at varying points	350
Discussions	6 at varying points	65
Accounting Cycle Project with Spreadsheet		225
Misc. Assignments	2 @ 10 points each	20
Total		1,000

Grade Determination - Grading for this course is based on POINTS, not percentages.

A = 90% or better, 900 – 1000 points --- >>>

B = 80 – 89 %, 800 – 899.9 points

C = 70 – 79 %, 700 – 799.9 points

D = 60 – 69 %, 600 – 699.9 points

F = less than 60%, 0 – 599.9 points

NOTE: Your grade will be based on total points earned in the course. DO NOT focus on percentages shown in Canvas. The only thing that matters in terms of final grade is the total points as per the grade determination chart shown here.

Need tutoring services or just some help with a particular assignment? For tutoring that empowers students to achieve success, schedule an appointment with the Learning Commons today at <https://www.untDallas.edu/learning/schedule-appointment/>.

Course-Specific Policies

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Please refer to Policy 7.005 Student Attendance at <https://untsystem.policytech.com/dotNet/documents/?docid=1347&public=true>.

Students are expected to click on the above link and familiarize themselves with this university's attendance policy because we will adhere to the policy in this course. Students must follow the notification guidelines in the policy and be prepared to provide documentation.

Students are allowed **four (4) unexcused absences** from the course without adverse grade consequences but will not be allowed to make up any missed graded assignments or activities. Each unexcused absence in excess of 4 will result in an **overall course grade reduction of 25 points per absence**.

Students anticipating being absent from the course for a reason that is excused (such a pregnancy with a due date during the semester) should not avail themselves of unexcused absences also. Students who anticipate needing to be absent from the course for a reason that is not excused (traffic court, family wedding out of town, etc.) should save the unexcused absences for when they will be needed.

Unexcused absences are not an invitation to skip class. They are provided to prevent back and forth discussions about attendance and to allow students to manage their own schedules to some extent. Be aware that only excused absences will be considered for missing an exam and documentation will be required.

Assignment Policy:

Assignments will be completed in Cengage, using the link provided in the Canvas course. The Cengage assignments include chapter prework, homework assignments, quizzes, and an accounting cycle project. The chapter exams for this course will be taken in the classroom and the dates are shown in this syllabus.

Exam Policy:

Exams will be taken during class. There are four exams, and the dates are in this syllabus. Please note the dates and make sure you do not schedule anything that conflicts with those dates. The 4th exam will be taken during the time allotted for final exams. This schedule has not yet been posted by UNT Dallas. That exam date will be updated when the information is available. There are very few reasons that makeup exams will be allowed, and all would require significant documentation. Otherwise, if you miss the exam, you have missed those points.

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Policy 7.005 Student Attendance at <https://www.untDallas.edu/hr/upol>).

Other Course Specific Policies:

1. Canvas: This course requires that you access Canvas to complete certain course activities and to link to the Cengage assignments.
2. Cell Phones, Laptops, Other electronics devices: During any class period that is NOT an exam day, you can use your phones and computers to support your personal learning. You should never take or make a phone call in the classroom or play anything that produces sound or creates a distraction to other students or the instructor. If the instructor feels that you are creating a distraction, you will be asked to stop and/or asked to leave the classroom. At that point you will need to meet with the Dean of Students before returning to the classroom. Please refer to the classroom etiquette section of this syllabus for further information.'
3. If you bring drinks into the classroom, please have a lid on the drink (unless it is a can), all drinks should be nonalcoholic, and you are asked to discard your empty cups and bottles (and etc.) in the waste cans.
4. Food: Please do not eat during class. Before class is fine but you should be finished and have the area clean before class begins.
5. Assignment due dates **are firm**. Please do not wait until the last minute because if you miss the deadline or have an upload problem – you will still get a -0- for the assignment. **Due dates may vary**, so be sure you know when things are due. Cengage assignments end at 11:55 PM on the due date.
6. **Assignments and Exams are not group activities.** 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 dishonesty policy is available

at <http://dallascatalog.unt.edu/content.php?catoid=12&navoid=381#academic-integrity>

7. **Classroom behavior during exams:** On exam days, phones and other electronic devices must be silenced and put away in backpacks or purses. Out of your sight. You will have only the exam, a pencil, and a calculator (provided by me) and a scantron. You should avoid getting up and leaving the classroom during the exam. If you have special circumstances and need to be able to leave the classroom, you should communicate with me before the exam date, and we will decide you should have a proctored exam elsewhere on campus. I reserve the right to assign an exam grade of -0- for violations of these policies.
8. **Communication Policy.** I try to respond to emails within 24 hours between Monday at 8:00 AM and Friday at 5:00 PM. Often, I will also respond to emails during the weekend, but that is not guaranteed. When I need to communicate with you, I post on Canvas and/or send emails to your school email address. **You are responsible for all information contained in posted announcements and in emails sent to your school email.** You should make a habit of checking these areas several times a week.
9. **Makeup Work. In general, make-up work will not be allowed.** The exceptions to this are serious events that you can prove with third-party verifiable documentation. If you are ill, you need documentation from a doctor. If you have an accident, you need a police or insurance report, etc. In most cases, missing an assignment will mean getting a grade of -0-. Accommodations will be provided as outlined in the student handbook – but be sure you know what that means.
10. **Canvas.** All graded work is to be accessed and submitted via Canvas. Do not try to access assignments through Cengage directly. You must go through Canvas and link over to Cengage. Review grades regularly and address any questions promptly. Grades are calculated according to the matrix in this syllabus and are **based on total points earned and not percentages.**
11. **Stay up to date in the course:** Read the syllabus completely and thoroughly. Read all information provided by me via Canvas and by email in a timely manner (check emails every day or so and look at the Canvas course every day also). You are responsible for all course information in the syllabus, in emails, and in the Canvas course. Review your grades and contact the instructor if you see an error or omission. If you wait until the last minute, the missing or incorrect grade may not be corrected. At that point, your only recourse would be filing a grade appeal. It is much easier to watch your grades and contact the instructor in a timely manner.
12. **Class demeanor and communication.** It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive. It is expected that members of the class will arrive for class on time and be considerate of other members of the class by not getting up repeatedly during class and creating distractions. If a student fails to demonstrate these characteristics to a degree that I feel is disruptive, I reserve the right to request that the student leave the classroom and meet with the Dean of Students before returning.
13. Email communications should be conducted using **the university email account** and should reflect a professional tone, including appropriate levels of civility and courtesy. Do not email in

the same manner that you might send a friend a text message. Use complete sentences. **Very important: Be sure that your emails to me include the information as to which class you are in.**

14. **Grade Questions: Check your grades in Canvas every week.** Let me know if you think there is an error. Do not request extensions for assignments you missed. Do not wait until the end of the course to start bringing up problems. Once the course is over, I may not be able to correct an error that I could have corrected during the semester.
15. **Grades of Incomplete, "I":** Grades of Incomplete can no longer be issued in the grade roster as a final grade (as of Fall 2019). Faculty members are required to enter the grade the student would earn without the incomplete as the final grade. In order to receive a grade of incomplete (where justified), the student should complete the appropriate form – UNTD Main > Admissions & Aid > Registrar > Forms > [Grade of Incomplete form](#). The student must initiate the form and get the approval of the Program Coordinator Accounting program coordinator. Students in my courses would need to seek my approval on the form. I will have to assist in completing the form to lay out the timeline for completion and the list of items that must be completed to earn the grade.

Note: A grade of incomplete ("I") may be granted to a student only **during the last one-fourth of the session** and only if the student has: (1) satisfactorily participated in the course and (2) justifiable and documented reason for not completing the work on schedule that is beyond the control of the student as deemed appropriate by the instructor of record. **The request must be submitted by the end of the semester.** I have no authority to extend that deadline. You might qualify for an "I" and not get it if you are late in submitting the request.

16. **Important information about census:** You have 7 days from the time class begins to become active in the course before the instructor is required to report you as inactive. Being active in this course means (1) you have completed at least 1 graded assignment and (2) you have purchased Cengage CNOWv2 access and are working on those assignments. If you are reported as inactive, the registrar will drop you from the course. This may occur a week or 10 days after you have been reported as inactive and you will probably not be warned ahead of time. When you are dropped, you will get an email from the registrar telling you what happened and how you can apply for reinstatement. The instructor must sign to allow you to be readmitted to the course.

Instructors are required to report this information by state law. If you are dropped from this course, I will sign to readmit you, but it will take a few days for the registrar to process the readmittance. **You will not be permitted to make up any assignments you miss. Due dates will not be adjusted or extended.** Remember, this can happen without prior warning. You can protect yourself from being dropped by making sure you are working in the course from the first week of class. Be sure you complete something that is graded, like the first discussion. Be sure you have purchased access to Cengage CNOWv2 so you have the textbook and access to the assignments.

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas at Dallas makes reasonable academic accommodations for students with disabilities. Students seeking accommodations must first register with the Disabilities 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 delays in implementation. Note that a student 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 letter during their designated office hours to protect the privacy of the student. For additional information see the Disability Services Office website at <http://www.untDallas.edu/disability>. You may also contact them by phone at 972-338-1777; by email at UNTDDisability@untDallas.edu on the first floor of the Student Center.

Canvas Instructure Accessibility Statement: University of North Texas at Dallas is committed to ensuring that 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. The Canvas Instructure Accessibility Statement is provided at <https://www.canvaslms.com/accessibility>.

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.

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 UNT Dallas Academic Integrity Policy in the appropriate Catalog at <http://dallascatalog.unt.edu>.

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.

The academic honesty / "cheating" policy for this course is as follows:

1. Any instance of cheating, including plagiarism and the use of AI, will result in a grade of -0- for the assignment and at the instructor's discretion, a further reduction of the overall course grade of **5% (50 points) per incident**. The student **will not** receive partial credit for the part that they did on their own. The incident will be reported to the appropriate authorities at UNT Dallas.
2. The assignment may not be resubmitted, no extra credit will be permitted.
3. Not knowing it was cheating will not be an acceptable excuse.
4. Homework assignments: Do not "Google" or otherwise search the web for the assignment questions. You are expected to submit your own work.

5. Exams and quizzes – work alone. Do not use Group Me chats, friends, members of the class, Chegg, etc. Work alone.
6. Violations of the academic honesty policies of this course and the university will be reported to the university.
7. Written assignments are frequently checked for plagiarism and use of AI. Grammarly will cause your work to show as AI written, so be careful not to let it reword your sentences. It might be okay to use it for commas and spell-check. If your work is shown to be AI generated, you will get a 0. If you choose to challenge that, you will be asked to come on campus and either answer a replacement question orally or in writing in a proctored environment.

In short – do your own work and do not use AI in this course.

Web-based Plagiarism Detection: Please be aware in some 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 etiquette:

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's Rights, Responsibilities, and Conduct will be referred to the Dean of Students as the instructor deems appropriate (UNTD Policy 7.001 found at <https://untsystem.policytech.com/dotNet/documents/?docid=1278&public=true>).

Classroom Disruption:

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 (UNTD Policy 7.001 found at <https://untsystem.policytech.com/dotNet/documents/?docid=1278&public=true>) 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.

Course Evaluations:

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 via your campus email, providing you a chance to comment on how this class is taught. I will not have access to the results of the evaluations until after final grades have posted. 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.

Bad Weather Policy:

Campus facilities will close and operations will be suspended when adverse weather and/or safety hazards exist on the UNTD campus or if travel to the campus is deemed dangerous as the result of ice, sleet or snow. In the event of a campus closure, the Marketing and Communication Department will report closure information to all appropriate major media by 7 a.m. That department will also update the UNTD website, Facebook and Twitter with closing information as soon as it is possible. For more information please refer to <http://www.untdallas.edu/police/resources/notifications>.

Inclement Weather and Online Classes:

Online classes may or may not be affected 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.

Technology Assistance: In order to successfully access the materials in Canvas, 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 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: <https://community.canvaslms.com/docs/DOC-10721>
- Canvas Instructure Support & Unsupported Operating Systems: <https://community.canvaslms.com/docs/DOC-10720>