ACCT 2010 - PRINCIPLES OF ACCOUNTING I (Financial Accounting)
COURSE SYLLABUS AND SCHEDULE
FALL, 2026

****AS OF 7/26/2026. SUBJECT TO CHANGE****

INSTRUCTOR:	Allison M. McLeod, LL.M., CPA
OFFICE:	BLB 399C
EMAIL:	Allison.mcleod@unt.edu I respond to e-mails within 24 hours Monday-Friday.
CLASS TIME & LOCATION:	TU/TH - Section .002 - 9:35 - 10:55 a.m. in BLB 005 TU/TH - Section .005 - 11:10 - 12:30 p.m. in BLB 255 TU/TH – Section .008 – 2:20 – 3:40 p.m. in BLB 090 M – Section .009 – 6:35 – 9:25 p.m. in BLB 245
OFFICE HOURS:	Tuesdays/Thursdays 12:35 a.m. - 2:15 p.m. Mondays – 6:00 – 6:30 p.m. Or by appointment. I will not be holding regular office hours during Finals Week.
PHONE:	940-369-8809. Please leave me a message if I am not there and I will call you back within 24 hours Monday-Friday.

GENERAL DESCRIPTION OF SUBJECT

Accounting is the language of business. The primary objective of the course is for you to become fluent in this language so that you can operate your business and communicate with others in business. If you cannot speak the language, you will be at a huge disadvantage in your career. You will use the language of financial accounting to tell the story of your business to stakeholders such as providers of financing (e.g. your banker and investors), suppliers, customers, employees, and regulators. To effectively communicate your story, this course will teach you the concepts and procedures used to measure, report and analyze the transactions and events that affect your business. In addition, the concepts introduced in this course will show up repeatedly in your future coursework to earn your business degree. This is a core business course because of its universal application to all business disciplines.

COURSE DESCRIPTION

This course deals with uses of accounting information by persons external to the firm; the analysis of financial statements and the interpretation of accounting data; income and cash flow analysis; the nature of assets and liabilities; and understanding the accounting reporting process.

This course may not be taken more than twice at UNT. Students may not retake this course once they have completed (with a C or better) a course for which this is a prerequisite.

Please note that this syllabus may change at any time and the change communicated via Canvas and/or class announcement. It is the student's responsibility to keep up with any changes.

PREREQUISITES

- ECON 1100 (may be taken concurrently); MATH 1100 or higher (MATH 1180 preferred).
- ACCT 2010 is a prerequisite of ACCT 2020. You may not be enrolled in both courses at the same time.

LOOKFORWARD PROVISION: This course serves as a prerequisite for all higher level Accounting Courses as well as ACCT 2020. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

If you opt to major in Finance or Accounting, you will be required to take ACCT 3110 (Intermediate Accounting I). ACCT 3110 requires the completion of a leveling exam to determine readiness for the course, unless a letter grade of an A or B is earned in ACCT 2010.

Students who earn an overall course grade of an A or B in ACCT 2010 taken at UNT will be waived from taking the entrance exam for ACCT 3110 as long as you take ACCT 3110 within one year of completing ACCT 2010. Example: Student earns an A or B in ACCT 2010 in the Fall, 2026 semester. The student is waived from taking the entrance exam for ACCT 3110 as long as they enroll in ACCT 3110 no later than Fall, 2027. NOTE: Students who take the equivalent of ACCT 2010 at universities other than UNT will be required to take the entrance exam to ACCT 3110 irrespective of the grade earned at the other university.

In the event you qualify for the entrance exam waiver, please contact the Department of Accounting in order to register for ACCT 3110.

Students that make a letter grade lower than a "B" in ACCT 2010 will need to take the entrance exam and pass the entrance exam before being permitted to register for ACCT 3110. All content on the exam is from ACCT 2010 course material, as such it is suggested that the entrance exam is taken quickly after completing ACCT 2010.Typically the entrance exam is offered twice a semester, once before the semester begins and once at the end of the semester. Exam dates, content covered and study material can be found at the following website https://cob.unt.edu/acct/3110-exam. Students will also use this website to register for the exam.

COURSE LEVEL OUTCOMES:
Upon satisfactory completion of this course, the students will be able to:

1. Define and identify accounting terminology and concepts.
2. Calculate the monetary values associated with financial transactions or events.
3. Analyze the impact of a transaction or event on the organization's financial statements.
4. Prepare external financial statements.
5. Interpret financial statements.

REQUIRED MATERIALS

Financial Accounting by Thomas, Tietz, et. al., 14th edition. Published by Pearson. ISBN: 9780135355183. Package includes e-Book and My Accounting Lab (see below). This access is good for 1 year. A looseleaf version of the textbook can be purchased for a small additional cost either at the UNT Bookstore or once you are registered for MAL While the print textbook is optional, it is recommended that you purchase it as most students have reported that it is easier to absorb the material by reading from a physical book rather than an e-book.

Pearson My Accounting Lab (MAL); needed to complete homework, quizzes, cases and midterm and final exams) If you purchase your book at the bookstore then it will come with MAL access. You also have the option to purchase the MAL software directly at our class's link. MAL access will include access to the eBook. There is a video on Canvas under the MAL module demonstrating how to register for MAL and your purchase options for the textbook.

Note: You may need to update your browser before being able to access MAL. I have put a link under the Pearson MAL folder that can provide you with a free browser check/update as well as specifying the OS

requirements. ***Please ensure that your OS is compliant and your browser has been updated.*** Most problems students have in accessing their materials is because of out-of-date browsers. I have put a link under the Technical Requirements and Skills module in Canvas that shows the minimum level of hardware and software needed to run MAL.

If you are having trouble registering after watching the video, then please contact the Pearson Helpdesk directly:

https://support.pearson.com/getsupport/s/contactsupport?language=en_US

This link has also been posted to Canvas under the Pearson MAL module.

Canvas learning management system
We will use Canvas in this class. You can reach the Canvas site at https://canvas.unt.edu. Once on the site please log in with your UNT Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Canvas. I will post your individual scores on exams to Canvas. We will be using this system extensively during the semester. If you have had no previous experience with the system, you should take advantage of the available training resources early in the semester.

Canvas and its hosting infrastructure are designed for maximum compatibility and minimal requirements. The minimum system requirement links for Canvas, Pearson MAL, and Respondus Monitor have been posted to Canvas in the document entitled "Technical Requirements and Skills" located in the "Start Here" module.

UNT Technical support for Canvas
Student Helpdesk:
UIT Helpdesk http://it.unt.edu/helpdesk
Sage Hall 330D
940-565-2324
helpdesk@unt.edu

Course Policies

PERFORMANCE EVALUATION
Your course grade will be weighted as follows:

➢ Engagement (you must score 60% or higher on iClicker polling); 2.5 deduction for every missed required SI session).	85
➢ Dynamic Study Modules (best 9 scores out of 10)	72
➢ Homework (best 9 scores out of 10)	108
➢ Chapter Quizzes (best 9 scores out of 11)	135
➢ Regular Exams (4) (100 points each – best 3 scores out of 4)	300
➢ Comprehensive Final Exam (Mandatory)	200
	900

The grading scale is:
A ≥ 90%
B 80% - 89.99%

C 70% - 79.99%
D 60% - 69.99%
F < 60%

GRADING NOTES

- Please use the grading calculator as posted on Canvas to track your grades. Scores on My Accounting Lab do not reflect the scores we drop at the end of the semester and weightings, so averages on MAL may not be an accurate representation of your on-going average.
- No other work can be substituted for the required work.
- There are no opportunities for extra credit in this course. Your grade will be determined exclusively on the criteria noted above under Course Grade. Please do not ask for any extra credit opportunities.

DUE DATES / MISSING EXAMS AND ASSIGNMENTS: PLEASE NOTE ALL DUE DATES ON MYACCOUNTING LAB AND CANVAS. A student who misses an assignment due date will be assigned a grade of zero. Students are responsible for keeping track of and anticipating due dates. Internet and computer issues are a way of life, so do not wait until the last minute to complete exams. I will not be sympathetic if you were not able to finish an assignment on a timely basis because you had last-minute systems issues. For that reason, do not expect to be given the opportunity to turn in assignments late. Also, please note all assignments are required for this course, no work can substitute for the required work.

INTERNET AND EMAIL: All students are expected to have access to the internet and have email addresses to contact the instructor and other students. Students MUST be certain that their email address on Canvas is correct and functional. Data may be sent by your professor via email, and you may miss important information if your email is not set up properly. You are responsible for anything sent via email or posted as an announcement on Canvas.

THE CLASSROOM: All the class requirements, with the exception of the final exam, will be done in Canvas and My Accounting Lab. A variety of assignments and learning approaches are given there, all intended to help you develop an understanding of the concepts. All quizzes will be administered through Canvas and will require the student to install Respondus Monitor. These installation requirements have been posted to Canvas. Regular exams will be in person and administered using Pearson Lockdown browser. The comprehensive Final Exam will be also administered in-person using a paper exam.

COMMUNICATING WITH THE INSTRUCTOR: When I interact with you, I want to be responsive. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

a. The best way to contact me will be email. Please email me at Allison.mcleod@unt.edu. Do not email me through Canvas.
b. Please include the course name and section number in the subject of the email.
c. Do not wait until the last minute to email me. I will check email regularly Monday through Saturday.
d. If you email me, do not assume that I received your email unless I confirm receipt.

Semester Assignments

Dynamic Study Modules: Dynamic Study Modules are a series of short questions designed to help you solidify concepts you are learning from reading the book and class attendance. Each DSM is worth 8 points. Please note that these exercises are merely one of several tools you should employ to help you understand the material. Note that working through these problems ***is no substitute*** for participating in class activities and reading the book.

Homework: Homework is due at the time and date assigned in MAL and cannot be submitted after the due date. Each HW is worth 12 points. The lowest homework score will be dropped from your homework average. Read and study the relevant pages in the textbook before doing the homework. This is very important. A significant portion of each exam is conceptual material gleaned from reading and studying the textbook, and not covered on the homework.

Internet and systems issues are a way of life, so do not wait until the last minute to complete your homework! Hardware issues such as computers/laptops crashing or internet not working are **not** legitimate reasons to re-pen a homework assignment for a student. If you have problems with MAL at any time, **you must contact the Pearson helpdesk** immediately to attempt to resolve the problem. A link to MAL support is provided in Canvas. Students who report issues they had with MAL **will not be able to receive further assistance from the Instructor or the Pearson UNT Representative if they do not have a related incident number documenting the work previously done by the Pearson technicians on their Incident**.

Quizzes: Students will take 11 quizzes during the semester. The quizzes are all worth 15 points, but the two lowest quiz grades will be dropped, for a total of 135 points. We are dropping the lowest homework grades to take into account any technical issues a student may encounter or other reasons why a student would opt to skip a quiz. The quizzes are timed, and students may have only one attempt, except for Chapter 1Practice Quiz and Tech Check, for which there are 99 chances. This is so students may use this first quiz to ensure their Respondus Monitor and other software/hardware works properly before being limited to once chance for the rest of the quizzes. Quizzes are available on MAL, which you will access through Canvas. ***You must take all quizzes with a laptop or desktop computer. Due to the security configuration being used, you will not be able to take the quiz with a tablet, cell phone or other mobile device.*** Quizzes cannot be submitted after the due date. These quizzes will be open book. However, the work you do must be your own, so you cannot confer with another person or access the internet during the quiz other than getting into this course in Canvas. The quizzes will open at the specified time and close within a designated period. If you are late opening up the quiz, you will not be given extra time past the deadline. You may not have any electronic devices such as cell phones, tablets, wireless enabled glasses, digital watches, or fitness trackers in the room where you are taking the quiz. You must use the four-function calculator provided electronically within the quiz. ***Do not use a physical calculator or your phone***. ***There must be a functioning webcam on your laptop during the quiz which gives us a clear view of your face and background.***

Respondus Monitor software has been automatically enabled for all quizzes, so know that you will be video taped while taking the quiz. Please do not look around, talk to others either in person or by electronic means or leave the room during the quiz. Obscuring the camera, even temporarily, during the quiz will be considered cheating. Also, you are not permitted to take pictures of the quiz questions nor are you to discuss the contents of the quiz with any other person until the due date has passed. Any prohibited act will be considered cheating and you will turned in to the Office of Academic Integrity and being assigned a failing grade for the course. I do not have to prove that you had actually cheated to do so, only that you did not follow the protocol. I will be posting to Canvas quiz-taking protocol which is incorporated by reference to this syllabus.

Regular Mid-term Exams: We will take four mid-term exams and a final exam (discussed below) during the semester. The regular exams will cover material from specific chapters as noted on the class schedule. The lowest regular exam grade will be dropped. ***Note that you cannot drop your final exam grade!*** The regular exams will be administered through Canvas using the Lockdown Browsersoftware which is embedded in Canvas. Exams will take place either at Sage Hall or in your assigned classroom at the designated date and location as indicated by your instructor. Testing laptops will be provided to students taking exams in their assigned classrooms.

These exams will be closed book. No notes, digital watches/fitness trackers, cell phones, wireless enabled glasses, ear buds (except simple Styrofoam ear plugs), or any other electronic device are allowed. You need only bring a pencil and your student ID/driver's license/government issued ID (in permanent form, no temporary drivers licenses). You will need to read prior to the first exam the testing protocol rules which will be posted to Canvas. You may not ever take pictures of the exam nor may you discuss the exam with others until the due date has passed. I reserve the right to assigned a failing grade in this course for any policy violations.

Final Exam: The final exam will be comprehensive and will cover chapters 1-7, 9-11. It will be administered in person on a paper exam. This exam will be closed book and closed notes. Exam protocol rules will be posted to Canvas. ***This exam will not be dropped.***

The best preparation for all of the exams will be: 1) careful reading of the text material, 2) working all assigned problems, and 3) extensive practice time with MAL problems as well as the comprehensive MAL customized learning materials (e.g. Study Plan, Dynamic Study Modules). Additionally, review of the glossary and the chapter review problems provided at the middle and end of each chapter of the textbook will be very helpful. Students have traditionally found this course very challenging.

Please note the following:

1. If you miss an exam, you will earn a zero on that exam. Please do not miss an exam.
2. You can make up a missed exam if the absence is based on a religious holiday on the day of the exam, military orders or approved UNT travel. All excused absences will require appropriate documentation. All other missed exams (regardless of the reason for missing the exam) will retain the recorded score of zero.
3. The exam dates are listed on the attached Tentative Class Schedule. Although I do not expect to alter any of the exam dates, please be advised that the dates are subject to change. Any change will be communicated via an Announcement on Canvas or through UNT email.
4. Should you have to miss an exam, it is your responsibility to notify me as far in advance as possible.

Exam Rules:

1. All regular exams (unless noted) will be administered on Canvas. The exam grade will be available within 24 hours after submitting your exam. You may review your exam with the Supplemental Instructor or me after all sections have taken the exam.
2. Turn off and remove from your desk all cellular phones. Remove all phone ear pieces, wireless enabled glasses and/or Blue-Tooth devices. You may not use your wireless phone as a calculator or as a time piece on exam days. These items must be put out of reach from your desk and cannot remain on your person.
3. No digital/smart watches or internet-enabled eyewear are permitted. These items must be put away.
4. ***Anyone caught with a prohibited device on their person will, at a minimum, receive a zero for the exam. If your cell phone rings during an exam, even if it is in your bag, will at a minimum result in a zero for the exam. I reserve the right to assign an overall grade of Failing for any exam protocol infractions.***
5. You may use a simple, four function calculator with no memory or graphing function.
6. No books, notes, websites, other people or any other type of outside sources may be used during exams.
7. Note that anyone using a false ID or having others use your ID or complete any assignments for you is grounds for immediate dismissal from the class and an overall assigned grade of Failing. I will also report any violators to the Office of Academic Integrity. Note that falsifying identity may also violate state and/or federal law and could subject you to legal consequences by the authorities.
8. Other details regarding exam or quiz protocol have been posted to Canvas and are incorporated into this syllabus by reference. Violation of the protocol can result in a failing grade in the class. We do not have to prove you were cheating, only that you did not follow the stated rules in taking the exam.

STUDENT VERIFICATION

UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special

meeting times/locations or additional charges associated with student identity verification in distance education courses. See UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses (https://policy.unt.edu/policy/07-002).

Engagement Score: Engagement is a measure of whether you are taking the actions that students take to succeed. You will begin (and hopefully end) the semester with part of your final grade already earned. The key to engagement is time management, self-discipline, and a growth mindset. To maintain this score, you will:

1. Answer correctly at least 60% of the in-class iClicker quiz questions. Any unanswered questions will count against your 60% threshold. If you do not answer any iClicker questions on a particular class day, you will be considered absent for that day.
2. Attend required Supplemental Instruction sessions.
    a. Prior to Exam I – If you score less than 70% on any chapter quiz, you must attend one SI session prior to the next chapter quiz.
    b. For Exams I-III - If you score less than 70% on the first mid-term exam, you will be required to attend 3 Supplemental Instructor sessions before the next regular exam.
    c. After the fourth – If you score less than 70% on the fourth exam you will not be required to attend any further SI sessions due to the shortness of time before the end of the semester.
    d. SI sessions aren't intended to be punitive. If you score less than 70%, what you are doing in class is not working. The SI sessions will help get you back on the right track. Make sure you sign in at the session so you get credit for your efforts.
    e. Your SI sessions will be held in person with select sessions being held virtually. Protocol for attending SI sessions will be posted to Canvas. Failure to follow the protocol will result in the student not receiving credit for attending that session. Work schedules or other personal conflicts will not be an accepted excuse for missing SI sessions. 2.5 points will be deducted from your Engagement score for every required SI session you did not attend.
3. Exhibit appropriate classroom behavior. See the "Rules of Engagement" section below.

Each of these will result in a loss of points from your overall point total. The engagement portion of the grade is intended to give you credit for doing what you should be doing anyway – participating in class, doing the homework, paying attention, being proactive in your learning and seeking help when needed.

CLASS ATTENDANCE

As mentioned above, engagement in the class is critical to your success in learning accounting concepts. You cannot be engaged if you are not there. ***I reserve the right to lower a student's overall grade up to one letter grade if the student has unexcused absences for more than 20% of class meetings.*** Leaving class early or late will count as an absence unless excused by me. Attendance will be recorded either by a roll sheet or by your scores to the in-class quizzes. If you are not in class during the in-class quizzes or decide not to participate, you will be counted as absent that day. Scores of "0" to the in-class quizzes shows that you either were not in class or were sufficiently unengaged that you were not present mentally. Please refer to UNT's official attendance policy here: https://policy.unt.edu/policy/06-039

Anyone trying to check in during the quizzes who is not actually in class at the time is considered to be cheating. You will be turned into the Office of Academic Integrity. I reserve the right to assign you an overall grade of F for the course.

CLASS PREPARATION

I expect, at a minimum, that you will read the assigned text material, worked through the mid-chapter and end of chapter review exercises, and to have carefully reviewed the vocabulary listing at the end of the chapter. This will aid in your understanding of the material. I have put on Canvas for each chapter a document entitled

"***Directed Reading WS***." This is an optional worksheet to help you read the textbook carefully instead of skimming over important concepts. This worksheet is for your own benefit and is not for a grade.

My best students have in common excellent preparation, which includes most of the following activities on a consistent and frequent basis:

- Reading the book thoroughly (not just skimming it) and taking notes along the way (the Directed Reading WS will help with this)
- Working the problem sets at the end of each chapter ("EOC"), especially the Quick Check, Quizzes and Short Problems. The Quizzes (which are different than the Chapter Quiz you take for a grade) are a problem set within the EOC problems. The answers to the Quick Check is in the book, and I have posted the answers to the Quizzes on Canvas. You can find the answers to the Short Problems in the solutions manual which your SI, accounting tutors and professor can show you. You should work the problems until you can do them easily.
- Getting assignments done early
- If confused, will promptly see the accounting tutors, your SI or professor
- Reviewing old exams and quizzes in order to improve test-taking strategy
- Working the Study Plan and Dynamic Study Modules
- Thoroughly reviewing and assimilate lectures and other materials
- Obtaining the SI's test review and working through it carefully.

Selected UNT Policies

ACADEMIC INTEGRITY STANDARDS AND CONSEQUENCES: Honesty and integrity are very important characteristics of an accountant or any business person. Failure to perform within the bounds of accepted ethical standards is sufficient grounds for your discontinuance in this course with a grade of F and could lead to expulsion from the University. Failure to abide by the university's rules regarding academic dishonesty will not be tolerated in this course. University policy regarding this matter is a part of the UNT Code of Student Conduct and Discipline and can be found in the UNT Policy 06.003, Student Academic Integrity. This policy states that academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. The university's academic integrity policy can be found at https://policy.unt.edu/sites/default/files/06.003.AcadIntegrity.Final_.pdf.

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations

in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, the unauthorized use of Artificial Intelligence programs (such as ChatGPT) or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale "cutting and pasting" from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams.
Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual's exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.

WITHDRAWALS: University policy relative to withdrawals will be followed. You should consult with your academic advisor prior to withdrawing from or dropping this course and prior to the following date:
Friday, November 6, 2026: Last day for a student to drop a course with a W.
I am not permitted to give you a W after the drop date even if I want to so please be aware of the deadlines! Additionally, please take note that the drop date is administered by the registrar's office. They do not represent policy, only estimates based on a reading of the registrar's calendar at the beginning of the semester. If you think you may have to drop the course, always consult with the registrar's office early to get official dates.

AMERICANS WITH DISABILITIES ACT (ADA): If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. For additional information, please refer to the following URL: http://www.unt.edu/oda.

STUDENT PERCEPTIONS OF TEACHING (SPOT): Student feedback is important and an essential part of participation in this course. The student evaluation of instruction is a requirement for all organized classes at UNT. The survey will be made available during weeks 13, 14 and 15 [insert administration dates] of the long semesters to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" (no-reply@iasystem.org) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the SPOT website (http://spot.unt.edu/) or email spot@unt.edu.

STUDENT BEHAVIOR: Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT's Code of Student Conduct (https://deanofstudents.unt.edu/conduct) to learn more.

UNT believes it is important to foster an environment that encourages students to maintain a standard of/ responsibility for self-care which includes the ability to respond adequately to one's emotional, physical, and educational needs. Some students who are distressed engage in behaviors that compromise their own welfare, as well as the welfare of the university community. If you or a friend need assistance with mental health resources on campus, please feel free to reach out to counseling and testing at 940-565-2741 or the care team at report.unt.edu.

DISCRIMINATION, HARASSMENT AND RETALIATION (Policy 16.004)
The University of North Texas prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

EAGLE CONNECT-ACCESS TO INFORMATION: Your access point for business and academic services at UNT occurs within the my.unt.edu site http://www.my.unt.edu. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: http://eagleconnect.unt.edu/

EMERGENCY NOTIFICATION & PROCEDURES: UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty, staff, and students. Please make certain to update your phone numbers at http://www.my.unt.edu. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

EMERGENCY EVACUATION PROCEDURES FOR THE BLB

- **Severe Weather** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place areas in the building. If you are unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, or the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.

- **Bomb Threat/Fire** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact on or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should

move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, wests of parking lot 24.

F-1 STUDENTS, IMPORTANT NOTICE FOR THOSE TAKING DISTANCE EDUCATION COURSES - FEDERAL REGULATIONS:

Federal Regulation
To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the Electronic Code of Federal Regulations website (http://www.ecfr.gov/). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

The paragraph reads:
(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

University of North Texas Compliance
To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:
(1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.
(2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email internationaladvising@unt.edu) to get clarification before the one-week deadline.

RULES OF ENGAGEMENT: These rules refer to the way students are expected to interact with each other and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that utilizes cruel and derogatory language on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law will not be tolerated.
- Treat your instructor and classmates with respect in any communication online or face-to-face, even when their opinion differs from your own.
- Speak from personal experiences. Use "I" statements to share thoughts and feelings. Try not to speak on behalf of groups or other individual's experiences.

- Use your critical thinking skills to challenge other people's ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as "YELLING!"
- Be cautious when using humor or sarcasm in emails or discussion posts as tone can be difficult to interpret digitally.
- Avoid using "text-talk" unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these Engagement Guidelines (https://clear.unt.edu/online-communication-tips) for more information.

RETENTION OF STUDENT RECORDS: Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

SEXUAL ASSAULT PREVENTION: UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at SurvivorAdvocate@unt.edu or by calling the Dean of Students Office at 940-565-2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at oeo@unt.edu or at (940) 565 2759.

CLASS RECORDINGS & STUDENT LIKENESS: Synchronous (live) sessions in this course will be recorded for students enrolled in this class section to refer to throughout the semester. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

ACADEMIC SUPPORT AND STUDENT SERVICES

Mental Health

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- Student Health and Wellness Center (https://studentaffairs.unt.edu/student-health-and-wellness-center)
- Counseling and Testing Services (https://studentaffairs.unt.edu/counseling-and-testing-services)
- UNT Care Team (https://studentaffairs.unt.edu/care)

Chosen Names

A chosen name is a name that a person goes by that may or may not match their legal name. If you have a chosen name that is different from your legal name and would like that to be used in class, please let the instructor know. Below is a list of resources for updating your chosen name at UNT.

- UNT Records
- UNT ID Card
- UNT Email Address
- Legal Name

**UNT euIDs cannot be changed at this time. The collaborating offices are working on a process to make this option accessible to UNT community members.*

Additional Student Support Services

- Registrar (https://registrar.unt.edu/registration)
- Financial Aid (https://financialaid.unt.edu/)
- Student Legal Services (https://studentaffairs.unt.edu/student-legal-services)
- Career Center (https://studentaffairs.unt.edu/career-center)
- UNT Food Pantry (https://deanofstudents.unt.edu/resources/food-pantry)

Academic Support Services

- Academic Resource Center (https://clear.unt.edu/canvas/student-resources)
- Academic Success Center (https://success.unt.edu/asc)
- UNT Libraries (https://library.unt.edu/)
- Writing Lab (http://writingcenter.unt.edu/)

SUCCEED AT UNT: UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow, and, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to http://success.unt.edu/
The following are some specific applications of Succeed at UNT for this class:

Show Up: Participation in class meetings (and professional conduct) is expected. You are responsible for all announcements, syllabus revisions, assignments, and any other material discussed.
Find Support: Free assistance is available in the Accounting Lab in room BLB 007. Make an appointment at http://www.cob.unt.edu/lab/tutor.php.
Take Control: Be aware of your current grade and make corrective actions if it is unsatisfactory.
Be Prepared: Read textbook prior to class. This is very important for accounting classes for you to keep pace with the class.
Get Involved: Attend student organization meetings such as Beta Alpha Psi, NABA, ALPFA, ISACA, IIA, ACFE and IMA.
Be Persistent: This course is a fast-paced marathon rather than a sprint. There is a lot of work and not always a lot of time to complete it. Many aspects of the course build on each other, so do not fall behind! This is not a class that you can catch up in the last minute. Keep putting in the required effort (i.e., reading the text, completing homework assignments, studying for exams, etc.) to be more likely to succeed.

Remember, you did not come to UNT to be given a degree…..you came to earn it!

ACCT 2010 - Homework Schedule Fall 2026 - T/TH Classes

All Assignments Are Due at 4:00 p.m. unless otherwise noted.

Date	Dynamic Study Module	Homework Exercises	Quizzes - Available 4 p.m. to 11:59 p.m.
Wednesday, August 26, 2026	Dynamic Study Module	Chapter 1	Ch 1 Tech Check Quiz due at 11:59 p.m. on 8/25/26, Ch 1 quiz due at 11:59 p.m. on 8/26/26.
Wednesday, September 2, 2026	Chapter 2	Chapter 2	Chapter 2
Wednesday, September 9, 2026	Chapter 3	Chapter 3	Chapter 3
Tuesday, September 15, 2026	**Exam I: Chapters 1-3. 50 minutes**		
Wednesday, September 23, 2026	Chapter 4	Chapter 4	Chapter 4
Wednesday, September 30, 2026	Chapter 5	Chapter 5	Chapter 5
Wednesday, October 7, 2026	Chapter 6	Chapter 6	Chapter 6
Tuesday, October 13, 2026	**Exam II: Chapters 4-6. 50 minutes**		
Wednesday, October 21, 2026	Chapter 7	Chapter 7	Chapter 7
Wednesday, October 28, 2026	Chapter 9	Chapter 9	Chapter 9
Tuesday, November 3, 2026	**Exam III: Chapters 7 & 9. 50 minutes**		
Wednesday, November 11, 2026	Chapter 10	Chapter 10	Chapter 10
Wednesday, November 18, 2026	Chapter 11	Chapter 11	Chapter 11
Tuesday, December 1, 2026	**Exam IV: Chapters 10 & 11. 50 minutes**		
Wednesday, December 9, 2026	**Final Exam: Comprehensive (Chapters 1-7, 9-11). 120 minutes. 3:30-5:30 p.m., location TBA.**		

ACCT 2010 - Tuesday/Thursday Schedule - Fall 2026		
Date	**Chapter**	**Topics**
Tuesday, August 18, 2026		Course Introduction, MAL; Ch 1
Thursday, August 20, 2026	Ch. 1	The Financial Statements
Tuesday, August 25, 2026		The Financial Statements
Thursday, August 27, 2026	Ch. 2	Transaction Analysis
Tuesday, September 1, 2026		Transaction Analysis
Thursday, September 3, 2026	Ch. 3	Accrual Accounting & Income
Tuesday, September 8, 2026		Accrual Accounting & Income
Thursday, September 10, 2026		Exam Review
Tuesday, September 15, 2026	**Exam I**	**Chapters 1, 2, 3**
Thursday, September 17, 2026	Ch. 4	Internal Control & Cash
Tuesday, September 22, 2026		Internal Control & Cash
Thursday, September 24, 2026	Ch. 5	Receivables and Revenues
Tuesday, September 29, 2026		Receivables and Revenues
Thursday, October 1, 2026	Ch. 6	Inventory & Cost of Goods Sold
Tuesday, October 6, 2026		Inventory & Cost of Goods Sold
Thursday, October 8, 2026		Exam Review
Tuesday, October 13, 2026	**Exam II**	**Chapters 4, 5 & 6**
Thursday, October 15, 2026	Ch 7	Plant Assets, Natural Resources & Intangibles
Tuesday, October 20, 2026		Plant Assets, Natural Resources & Intangibles
Thursday, October 22, 2026	Ch 9	Long-term Liabilities
Tuesday, October 27, 2026		Long-term Liabilities
Thursday, October 29, 2026		Exam Review
Tuesday, November 3, 2026	**Exam III**	**Chapters 7 & 9**
Thursday, November 5, 2026	Ch. 10	Stockholders' Equity
Tuesday, November 10, 2026		Stockholders' Equity
Thursday, November 12, 2026	Ch. 11	The Statement of Cash Flows
Tuesday, November 17, 2026		The Statement of Cash Flows
Thursday, November 19, 2026		Exam Review
Tuesday, November 24, 2026		Thanksgiving Holiday - no class
Thursday, November 26, 2026		Thanksgiving Holiday - no class
Tuesday, December 1, 2026	**Exam IV**	**Chapter 10 and 11**
Thursday, December 3, 2026		Exam Review
Wednesday, December 9, 2026	**Final Exam - 3:30-5:30 p.m., location TBA.**	