

**ACCT 2010 - PRINCIPLES OF ACCOUNTING I (Financial Accounting)
COURSE SYLLABUS AND SCHEDULE
FALL 2020**

INSTRUCTOR: Roy Rumbough, CPA, CMA
OFFICE: All meetings with students will be on-line via Zoom only
EMAIL: Roy.Rumbough@unt.edu I respond to e-mails within 24 hours Monday-Friday.
PHONE: 940-369-7173. (E-mail communications are preferred)

OFFICE HOURS: My on-line office hours will be Tuesdays from 1 pm to 4 pm via Zoom, no appointment necessary. You will find a link to the meeting and a meeting ID for office hours on Canvas. Everyone will enter the meeting via a virtual Zoom waiting room. I will bring students into the on-line session on a first come first served basis.

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.

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., 12th edition. Published by Pearson. ISBN: 978-0134727677. Package includes e-Book and My Accounting Lab (see below). 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. If you wish to purchase the MAL, e-book and loose-leaf textbook as a bundle without having to buy it separately, use ISBN: 978-0134833156. As long as the student has access to MAL (see below) and at least one form of the current textbook, whether it is print or e-book, I am flexible as to the specific package you buy.

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 as well as the Pearson Lockdown browser we will be using with quizzes and exams.

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

<https://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/support/index.html>.

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.

Screen Size: Canvas is best viewed at a minimum resolution of 800x600. If you want to view Canvas on a device with a smaller screen, we recommend using the Canvas mobile app.

Computer Speed and Processor

Use a computer 5 years old or newer when possible

1GB of RAM

2GHz processor

Internet Speed

Along with compatibility and web standards, Canvas has been carefully crafted to accommodate low bandwidth environments.

Minimum of 512kbps

Operating Systems:

Windows 7 and newer

Mac OSX 10.10 and newer

Linux - chromeOS

Mobile Operating System Native App Support

iOS 12 and newer (versions vary by device)

Android 5.0 and newer

Screen Readers

Macintosh: VoiceOver (latest version for Safari)

PC: JAWS (latest version for Internet Explorer)

PC: NVDA (latest version for Firefox)

There is no screen reader support for Canvas in Chrome

The minimum system requirement links for Canvas, Pearson MAL, and Zoom have been posted to Canvas in the document entitled "Technical Requirements and Skills" located in the "Start Here" module.

****NOTE**** You will be required to have use of a second device (such as a cell phone or tablet) with conjunction with a built-in or plug-in camera in addition to your testing computer in order to operate Zoom during exams. You also are required to have reliable, high-speed internet access sufficient to run the MAL and testing systems we will be using. Additional details on technical requirements will be posted to Canvas and incorporated into this syllabus by reference.

UIT Help Desk: [UIT Student Help Desk site](http://www.unt.edu/helpdesk/index.htm) (<http://www.unt.edu/helpdesk/index.htm>)

Email: helpdesk@unt.edu

Phone: 940-565-2324

In Person: Sage Hall, Room 130

Walk-In Availability: 8am-9pm

Telephone Availability:

- Sunday: noon-midnight
- Monday-Thursday: 8am-midnight
- Friday: 8am-8pm
- Saturday: 9am-5pm

Laptop Checkout: 8am-7pm

For additional support, visit [Canvas Technical Help](https://community.canvaslms.com/docs/DOC-10554-4212710328)
(<https://community.canvaslms.com/docs/DOC-10554-4212710328>)

Course Policies

PERFORMANCE EVALUATION

Your course grade will be weighted as follows:

➤ Engagement (Syllabus quiz – 5 points; Discussion Boards - 10 points each; 2.5 deduction for every missed required SI session).	55
➤ Lecture Videos/Quick Check (10)	30
➤ 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 10)	135
➤ Regular Exams (4) (100 points each – best 3 scores out of 4)	300
➤ Comprehensive Final Exam	200
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	900
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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.

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 exams will be administered through Canvas and will require the student to install the Pearson lockdown browser. These installation requirements have been posted to Canvas.

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 Roy.Rumbough@unt.edu. Do not email me through Canvas.
- b. Please include the course name and section number in the subject of the email.
- c. If you email me, do not assume that I received your email unless I confirm receipt.

Semester Assignments

Discussion board: Posted to Canvas will be five Discussion Board conversations. Please see Canvas for due dates. Each discussion board is worth 10 points. Discussion board posts cannot be submitted after the due date.

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. 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. There will be 10 DSMs to complete at 8 points each. The lowest of the 10 scores will be dropped.

Homework: Homework is due at the time and date assigned in MAL and cannot be submitted after the due date. There will be 10 homework assignments worth 12 points each. 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-open 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.**

Lecture Videos: Each chapter has required lecture videos assigned through MAL. Each lecture video assignment is worth 3 points. Only the Pearson lecture videos in MAL are graded. I have provided and will continue to provide my own supplemental lectures in Canvas. These are intended to help you understand the materials as I provide my own perspective in simpler terms. However, the lectures I have provided on Canvas are not graded and are considered optional.

Quizzes: Students will take 11 quizzes during the semester. The quizzes are all worth 15 points, and the lowest two quiz grades will be dropped, for a total of 135 points. The quizzes are timed, and students may have only one attempt. Quizzes are available on MAL, which you will access through Canvas. Each quiz will require the use of the Pearson Lockdown browser. ***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.

Regular Mid-term Exams: We will take four mid-term exams and a final exam (discussed below) during the semester. The regular exams will be worth 100 points each and 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 remotely through Canvas. Each quiz will require the use of the Pearson lockdown browser. You must take all exams with a laptop or desktop computer. Due to the security configuration being used, you will not be able to take the exam with a tablet, cell phone or other mobile device. A separate device (such as a cell phone) is also required to enable video proctoring while you are taking the exam. Additional information on test protocol will be posted to Canvas. This information is incorporated by reference to this syllabus.

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, ONE piece of scratch paper, a simple four function

calculator (no memory or graphing function), 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.

All dates and times for the quizzes and exams will posted on Canvas at the beginning of the semester. I will not provide make up exams due to conflicts with your work schedule. Please work with your employer in advance to ensure that you will be available to take the exam on the appropriate date and time.

Final Exam: The final exam will be comprehensive and will cover chapters 1-7, 9-11. It is worth 200 points and will be administered remotely through Canvas utilizing the Pearson lockdown browser and a separate device with which you can be proctored through Zoom. 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.

You must take all exams with a laptop or desktop computer. Due to the security configuration being used, you will not be able to take exams with a tablet, cell phone or other mobile device.

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 in My Accounting Lab which can be accessed through 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 in-person 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.

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) (<https://policy.unt.edu/policy/07-002>).

Engagement/Discussion Boards: 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. Participate in all assigned Discussion Board items.
2. Attend required Supplemental Instruction sessions.
 - a. Prior to the first regular exam – If you score less than 70% on any chapter quiz, you must attend one SI session prior to the next chapter quiz.
 - b. After the first regular exam - If you score less than 70% on the first mid-term exam, you will be required to attend 4 Supplemental Instructor sessions before the second regular exam.
 - c. After the fourth – If you score less than 70% on the fourth exam no SI sessions will be required due to the brevity of time until the final exam.
 - 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 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 “Netiquette” 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 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
- 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.

COVID-19 IMPACT ON ATTENDANCE

While attendance and participation as outlined above, it is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to attend class because you are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me prior to being absent so I may make a decision about accommodating your request to be excused from class.

If you are experiencing any symptoms of COVID-19 (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Hotline at 844-366-5892 or COVID@unt.edu for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure.

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.

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 dates if you are considering dropping this course: **Monday, 11/2/2020** (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): The Student Perceptions of Teaching Effectiveness (SPOT) 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 SPOT to be an important part of your participation in this class.

STUDENT BEHAVIOR: Acting in a way that interferes with my ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated. Don't do it. Students engaging in unacceptable behavior may be referred to the Center for Student Rights and Responsibilities 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. The Code of Student Conduct can be found at www.unt.edu/csrr.

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 (UNT) 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 one 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, west of parking lot 24.

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

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/) (<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.

NETIQUETTE: Netiquette is a set of rules for behaving properly online. Something about cyberspace makes it easy for people to forget that they are interacting with other real people. The following bullet points cover some basics to communicating online:

- Be sensitive to the fact that there will be cultural and linguistic backgrounds, as well as different political and religious beliefs, plus just differences in general.
- Use good taste when composing your responses in Discussion Forums. Swearing and profanity is also part of being sensitive to your classmates and should be avoided. Also consider that slang can be misunderstood or misinterpreted.
- Don't use all capital letters when composing your responses as this is considered "shouting" on the Internet and is regarded as impolite or aggressive. It can also be stressful on the eye when trying to read your message.
- Be respectful of others' views and opinions. Avoid "flaming" (publicly attacking or insulting) them as this can cause hurt feelings and decrease the chances of getting all different types of points of view.
- Be careful when using acronyms. If you use an acronym it is best to spell out its meaning first, then put the acronym in parentheses afterward, for example: Frequently Asked Questions (FAQs). After that you can use the acronym freely throughout your message.
- Use good grammar and spelling, and avoid using text messaging shortcuts.

RETENTION OF STUDENT RECORDS: Student records pertaining to this course will be 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 students' records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link: <http://essc.unt.edu/registrar/ferpa.html>

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

Academic Support Services

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

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) (https://studentaffairs.unt.edu/student-health-and-wellness-center)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (https://studentaffairs.unt.edu/counseling-and-testing-services)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (https://studentaffairs.unt.edu/care)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry)
- [Individual Counseling](https://studentaffairs.unt.edu/counseling-and-testing-Registrar) (https://studentaffairs.unt.edu/counseling-and-testing-Registrar) (https://registrar.unt.edu/registration)
- [Financial Aid](https://financialaid.unt.edu/) (https://financialaid.unt.edu/)
- [Student Legal Services](https://studentaffairs.unt.edu/student-legal-services) (https://studentaffairs.unt.edu/student-legal-services)
- [Career Center](https://studentaffairs.unt.edu/career-center) (https://studentaffairs.unt.edu/career-center)
- [Multicultural Center](https://edo.unt.edu/multicultural-center) (https://edo.unt.edu/multicultural-center)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (https://studentaffairs.unt.edu/counseling-and-testing-services)
- [Pride Alliance](https://edo.unt.edu/pridealliance) (https://edo.unt.edu/pridealliance)
- [UNT Food Pantry](https://deanofstudents.unt.edu/resources/food-pantry) (https://deanofstudents.unt.edu/resources/food-pantry)

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!

ONLINE RESOURCES:

Many online accounting sites exist with resources relevant to the material we will cover this semester. Some of these are:

1. Youtube (www.youtube.com) has many videos over topics covered. Here are two examples:
 - a. From Professor Susan Crosson -
https://www.youtube.com/playlist?list=PLXqQPL1_YKY8hJpHWfiGO7SIOZ5AIJZZ
 - b. From Dr. Jose Lineros -
https://www.youtube.com/playlist?list=PLK6rmAKVLnP8mqAt6llgc43o13A_LCxbM
2. www.principlesofaccounting.com

Course schedule-Subject to change

Module-level Learning Objectives				
Module	Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/Interactions	Assessments
<p>Week 1 8/24-8/30</p> <ul style="list-style-type: none"> • Begin Ch. 1 (Due 8/31) 	<ul style="list-style-type: none"> • Read and download the course syllabus. • Navigate the Learning Management System. • Locate technical support for this course. • Complete a syllabus quiz. • Install the Pearson lockdown browser on computer and beta test system with Ch. 1a Quiz. Unlimited attempts. Due 8/31 at noon. • Participate in a class discussion. • Name the various financial statements and explain their formulas. 	<ul style="list-style-type: none"> • Course syllabus • Start Here module • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor Lecture 	<ul style="list-style-type: none"> • Discussion Board #1: Introduce yourself (initial post and two reply posts) 	<ul style="list-style-type: none"> • Syllabus Quiz • Ch. 1 Dynamic Study Module • Ch. 1 Chapter Exercises

Module	Module-level Learning Objectives Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/Interactions	Assessments
<p>Week 2 8/31-9/6</p> <ul style="list-style-type: none"> • Complete Ch. 1 (Due 8/31) • Begin Ch. 2 (Due 9/7) 	<ul style="list-style-type: none"> • Complete Chapter 1b quiz – Monday, 8/31 @ 7:00-10:00 p.m., 15 minutes, with a 3 hour window. • Explain the concept of accounts and show how a t-account is used. • Demonstrate which how debiting or crediting an account will change an account. • Journalize a typical business transaction and explain how it affects the balance sheet. • Prepare a trial balance. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor lectures 		<ul style="list-style-type: none"> • Ch. 1 Quiz • Ch. 2 Dynamic Study Module • Ch. 2 Chapter Exercises
<p>Week 3 9/7-9/13</p> <ul style="list-style-type: none"> • Finish Ch. 2 (Due 9/7) • Start Ch. 3 (Due 9/14) 	<ul style="list-style-type: none"> • Complete Chapter 2 quiz – Monday, 9/7 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Describe and explain the Accounting Cycle. • Ascertain when an adjusting entry is needed and journalize them. • Prepare an adjusted trial balance. • Perform closing entries. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor Lectures 	<ul style="list-style-type: none"> • Discussion #2: (initial post and two reply posts) 	<ul style="list-style-type: none"> • Ch. 2 Quiz • Ch. 3 Dynamic Study Module • Ch. 3 Chapter Exercises

Module	Module-level Learning Objectives	Learning Materials	Activities/Interactions	Assessments
<p>Upon successful completion of this module, the learner will be able to:</p>				
<p style="text-align: center;">Week 4 9/14-9/20</p> <ul style="list-style-type: none"> • Complete Exam I: Ch. 1, 2 & 3 – Tuesday, 9/15 @ 11:00 a.m.– 12:30 or 8:00-9:30 p.m. window. 80 minute remote exam using Respondus. • Begin Ch. 4 (due 9/28) 	<ul style="list-style-type: none"> • Complete Chapter 3 quiz – Monday, 9/14 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Complete Exam I. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor Lectures 		<ul style="list-style-type: none"> • Ch. 3 quiz • Exam I: Ch. 1-3 - 40 questions, 80 minutes.
<p style="text-align: center;">Week 5 9/21-9/27</p> <ul style="list-style-type: none"> • Finish Chapter 4 (due 9/28) • Start Ch. 5 (Due 10/5) 	<ul style="list-style-type: none"> • Describe fraud and its impact. • Explain the objectives and components of internal control. • Evaluate internal controls over cash receipts and cash payments. • Prepare a bank reconciliation. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor Lectures 	<ul style="list-style-type: none"> • Discussion #3: (initial post and two reply posts) 	<ul style="list-style-type: none"> • Ch. 4 Dynamic Study Module • Ch. 4 Chapter Exercises

Module	Module-level Learning Objectives Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/Interactions	Assessments
<p>Week 6 9/28-10/4</p> <ul style="list-style-type: none"> • Finish Chapter 5 (due 10/5) • Start Ch. 6 (due 10/12) 	<ul style="list-style-type: none"> • Complete Chapter 4 quiz – Monday, 9/28 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Account for Sales Returns and Allowances and Sales Discounts. • Evaluate collectability using the allowance for uncollectible accounts. • Account for notes receivable and interest revenue. • Evaluate liquidity using ratios. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor lectures 		<ul style="list-style-type: none"> • Ch. 4 Quiz • Ch. 5 Dynamic Study Module • Ch. 5 Exercise
<p>Week 7 10/5-10/11</p> <ul style="list-style-type: none"> • Finish Ch. 6 (due 10/12) 	<ul style="list-style-type: none"> • Complete Chapter 5 quiz – Monday, 10/5 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Show how to account for inventory. • Apply and compare various inventory cost methods. • Compute and evaluate gross profit (margin) percentage. • Analyze effects of inventory errors. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor lectures 	<ul style="list-style-type: none"> • Discussion #4: (initial post and two reply posts) 	<ul style="list-style-type: none"> • Ch. 5 Quiz • Ch.6 Dynamic Study Module • Ch. 6 Exercise

Module	Module-level Learning Objectives Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p style="text-align: center;">Week 8 10/12-10/18</p> <ul style="list-style-type: none"> • Exam II: Ch. 4, 5 & 6 - on Tuesday, 10/13 @ 11:00 a.m.– 12:30 or 8:00-9:30 p.m. window. 80 minute remote exam using Respondus. • Start Ch. 7 (due 10/26) 	<ul style="list-style-type: none"> • Complete Chapter 6 quiz – Monday, 10/12 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Complete Exam II. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor lectures 		<ul style="list-style-type: none"> • Ch. 6 Quiz • Exam II: Chapters 4, 5, & 6) - 40 questions, 80 minutes. Three hour window to take exam.
<p style="text-align: center;">Week 9 10/19-10/25</p> <ul style="list-style-type: none"> • Finish Ch. 7 (due 10/26) 	<ul style="list-style-type: none"> • Explain how to account for the cost of plant assets. • Distinguish a capital expenditure from an immediate expense. • Explain how to account for depreciation on plant assets. • Analyze the effect of a plant asset disposal. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos • Professor lectures 		<ul style="list-style-type: none"> • Ch. 7 Dynamic Study Module • Ch. 7 Exercise

Module	Module-level Learning Objectives Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p>Week 10 (10/26-11/1)</p> <ul style="list-style-type: none"> • Finish Ch. 7 (due 10/26) • Start Ch. 9 (due 11/2) 	<ul style="list-style-type: none"> • Complete Chapter 7 quiz – Monday, 10/26 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Know how to journalize a company borrowing money when the long-term bonds are issued either by premium, discount or at par. • Be able to amortize any premiums or discounts over the life of the bond. • Be able to correctly calculate and record interest expense concurrently with the cash interest payments. • Journalize the repayment of the bonds upon maturity. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 	<ul style="list-style-type: none"> • Discussion #5: (initial post and two reply posts) 	<ul style="list-style-type: none"> • Ch. 7 Quiz • Ch. 9 Dynamic Study Module • Ch. 9 Exercise

Module-level Learning Objectives

Module	Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p align="center">Week 11 (11/2-11/8)</p> <ul style="list-style-type: none"> • Exam III: Ch. 7 & 9 - Tuesday 11/3, 11:00 a.m.– 12:00 or 8:00-9:00 p.m. window. 50 minute remote exam using lockdown browser and Zoom proctoring. • Start Ch. 10 (Due 11/16) 	<ul style="list-style-type: none"> • Complete Chapter 9 quiz – Monday, 11/2 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Complete Exam III. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 		<ul style="list-style-type: none"> • Ch. 9 Quiz • Exam III
<p align="center">Week 12 (11/9-11/15)</p> <ul style="list-style-type: none"> • Finish Chapter 10 (due 11/16) 	<ul style="list-style-type: none"> • Explain the features of a corporation. • Account for the issuance of stock. • Explain how treasury stock affects a company. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 		<ul style="list-style-type: none"> • Ch. 10 Dynamic Study Module • Ch. 10 Exercises

Module-level Learning Objectives

Module	Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p>Week 13 (11/16-11/22)</p> <ul style="list-style-type: none"> • Finish Ch. 10 (due 11/16) • Start Ch. 11 (due 11/30) 	<ul style="list-style-type: none"> • Complete Chapter 10 quiz – Monday, 11/16 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Identify the purposes of the statement of cash flows. • Distinguish among operating, investing, and financing activities. • Prepare a statement of cash flows using the indirect method. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 		<ul style="list-style-type: none"> • Ch. 10 Quiz • Ch. 11 Dynamic Study Module • Ch. 11 Exercise
<p>Week 14 (11/23-11/29) Finish Ch. 11 (due 11/30)</p>	<ul style="list-style-type: none"> • Complete Chapter 11. • Thanksgiving Holiday 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 		

Module-level Learning Objectives				
Module	Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p>Week 15 (11/30-12/6)</p> <ul style="list-style-type: none"> • Ch. 11 (due 11/30) • Exam IV: Ch. 10 & 11 – Tuesday, 12/1 @ 11:00 a.m.–Noon or 8:00-9:00 p.m. window. 50 minute remote exam using Respondus lockdown browser and Zoom proctoring. 	<ul style="list-style-type: none"> • Complete Chapter 11 quiz – Monday, 11/30 @ 7:00-10:00 p.m. 15 minutes, with a 3 hour window. • Complete Exam IV. 	<ul style="list-style-type: none"> • Chapter textbook reading • Chapter lecture • Chapter practice problem videos 		<ul style="list-style-type: none"> • Chapter 11 Quiz • Exam IV: Ch. 10 & 11 – 25 questions, 50 minutes.

Module-level Learning Objectives				
Module	Upon successful completion of this module, the learner will be able to:	Learning Materials	Activities/ Interactions	Assessments
<p>Week 16 (12/7-12/13)</p> <ul style="list-style-type: none"> MANDATORY Final Exam: Ch. 1-7, 9-11 –Wednesday, 12/9 @ 4:00–6:00 p.m. window. 2 hour remote exam using Respondus lockdown browser and Zoom proctoring. 				<ul style="list-style-type: none"> Comprehensive Final Exam: Ch. 1-7 & 9-11 - 60 Questions, 2 hours.

