

ACCT 2301 Principles of Accounting I Fall 2024 Syllabus

Fall 2024 2301 ACCT	Instructor – Aaron Nelson
CRN 17745/17241	Office: CoBA 208
Office Hours: M/W 2:00 pm – 3:00 pm	Phone: 747-7755
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Required materials:

Accounting: Tools for Business Decisions Making, 8th Edition

By Paul Kimmel, Jerry Weygandt, and Jill Mitchell (Link in Blackboard. Through WileyPlus)

Simple 6 function calculator, (add, subtract, multiply and divide) – no cell phones will be used as calculators during class or on any quizzes or exams

Course Objectives:

1. Develop an understanding of accounting concepts and procedures as they apply to the business cycles of revenue, expenditure, and conversion while applying ethical standards.
2. Use accounting information for short-term planning and decision-making.
3. Be able to record accounting transactions and complete the accounting cycle.
4. Apply internal control principles and procedures as they apply to cash.
5. Develop fundamental skills in Excel.

Operating Procedures: Every student must purchase the book and the purchase will include WileyPlus, eBook and all homework, quizzes, and excel modules. Tests will be given online.

Homework, Quizzes and Excel Modules: All due dates are clearly marked in the calendar at the end of the syllabus. They should also be visible through the learning platform.

Tutoring: All students will need to sign in when entering tutoring. Before attending tutoring, students should prepare by reading the chapter and attempting the handouts that will be given for each chapter. This will assist students to ask the appropriate and necessary questions for help. Tutoring is to help students who need additional instruction in understanding concepts and how to work out problems. Please do not go to tutoring expecting tutors to give out answers to assignments. Being respectful and kind to tutors is expected of all students and unacceptable behavior will not be tolerated. Each student will receive 1-point extra credit for each hour of tutoring session they attend. Therefore, it is imperative that you sign in and out for each session that you attend.

Exams: ALL EXAMS WILL BE COMPLETED USING YOUR OWN EQUIPMENT USING LOCKDOWN BROWSER. IF YOU DO NOT HAVE A SUITABLE COMPUTER, THE LIBRARY HAS SHORT-LOAN COMPUTERS TO CHECK OUT. Three exams are scheduled during the semester and you have 90 minutes to complete the exam. **No make-up exams** will be given without prior permission. If you plan to miss an exam, please notify me in advance or you will receive a zero for that exam. A calculator is required for all exams. You may use a simple calculator or rely on the calculator provided in LockDown Browser. **No cell phone calculators may be used on an exam. Please take care of all personal needs prior to the beginning of the exam; pausing an exam and coming back to it is flagged by the browser.**

Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam will be turned over to the Office of Student Conduct and Conflict Resolution.

If one of your exam scores is lower than the final exam score, your lowest exam score will be replaced by the final exam score.

Chapter Quizzes: A chapter quiz will be given on WileyPlus for each chapter in the week we complete the chapter. If you miss a quiz you will NOT be allowed to take the quiz nor make it up unless you have made prior arrangements.

Final Exam: The final exam will be given on Blackboard through LockDown Browser. The final exam will be comprehensive and will count 15% of your course grade. The exam will be available during Oct 12th – 14th. **You have 2 hours and 45 minutes to complete this exam. Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam will be turned over to the Office of Student Conduct and Conflict Resolution.** Reminder, the final exam can replace your lowest midterm grade if you improve.

Extra Credit: I offer extra credit for attending tutoring, some professional development activities. However, there are not many opportunities in the time of this course. Keep up with the class to receive a good grade.

Withdrawing From the Class with a “W”: The student drop deadline is **5:00 pm on Monday, Sept 30.** Students are responsible for seeing they are dropped by the deadline, and will automatically receive a grade of “W” if it is on or before the drop date. After the student drop deadline, the professor will determine if the grade will be a “W” or an “F”.

Three-time Rule: The University has adopted a policy that limits undergraduate course enrollment. In most instances a student may enroll in an undergraduate class a maximum of three times, except with the permission of the student’s academic dean. This includes enrollments that result in a grade of “W”, “F”, “D”, or “P”. A student may not enroll in a course in which a grade of “C” or higher has been previously earned. Moreover, a student may not enroll in a course in which he or she has an unresolved grade of “I”. A student may enroll more than three times in a course that is identified as “may be repeated for credit.”

Scholastic dishonesty: **Any student caught using a phone, taking a picture, texting, etc., or using any other type of technology during an exam will be given a zero and turned over to the Office of Student Conduct and Conflict Resolution.** The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, and the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (HOP) and available in the Office of Student Conduct and Conflict Resolution, may result in sanctions ranging from disciplinary probation, to failing grades on the work in question, to failing grades in the course, to suspension or dismissal, among others.

Student Standards of Conduct: Each student is responsible for notice of and compliance with the Regents’ Rules and Regulations and the rules of the University. Copies of the Regents’ Rules and Regulations and all University rules are available for review in the office of: President, Vice President for Student Affairs, Dean of Students, Student Activities, and the University Library.

All students are expected and required to obey the law, to comply with the Regents’ Rules and Regulations, with System and University rules, with directives issued by an administrative official in the course of his or her

authorized duties, and to observe standards of conduct appropriate for the University. A student who enrolls at the University is charged with the obligation to conduct him/herself in a manner compatible with the University's function as an educational institution.

Any student who engages in conduct that is prohibited by Regents' Rules and Regulations, UT System or University rules, specific instructions issued by an administrative official or by federal, state, or local laws is subject to discipline whether such conduct takes place on or off campus or whether civil or criminal penalties are also imposed for such conduct.

Policy on Disruptive Acts: The obstruction or disruption of any teaching, research, administrative, disciplinary, public service or other authorized activity on campus or on property owned or controlled by the University is prohibited and will subject the student or group of students to disciplinary action.

An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of Student Conduct and Conflict Resolution for additional disciplinary intervention including withdrawal from the course.

NETIQUETTE

As we know, sometimes communication online can be challenging. It's possible to miscommunicate what we mean or to misunderstand what our classmates mean given the lack of body language and immediate feedback. Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe them may result in disciplinary action.

- Always consider audience. This is a college-level course; therefore, all communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person. Post only what anyone would comfortably state in a face-to-face situation.
- Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted on in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

Campus Carry: Persons who hold a Concealed Handgun License can lawfully carry their gun into a UTEP classroom as long as it remains concealed. Open carry remains prohibited on campus. Should you feel someone is intentionally displaying a gun (or any other weapon for that matter), do not hesitate to call Campus Police (X 5611) or 9-1-1. For more information on campus carry, see <http://sa.utep.edu/campuscarry/>; for more information on overall campus safety, see <http://admin.utep.edu/emergency>

CLASS RECORDINGS: The use of recordings will enable you to have access to class lectures, group discussions, and so on in the event you miss a synchronous or in-person class meeting due to illness or other extenuating circumstance. Our use of such technology is governed by the Federal Educational Rights and Privacy Act (FERPA) and UTEP's acceptable-use policy. A recording of class sessions will be kept and stored by UTEP, in accordance with FERPA and UTEP policies. Your instructor will not share the recordings of your class activities outside of course participants, which include your fellow students, teaching assistants, or graduate assistants, and any guest faculty or community-based learning partners with whom we may engage during a class session. You may not share recordings outside of this course. Doing so may result in disciplinary action.

Center for Accommodations and Support Services Policy: If you feel you may have a disability that requires accommodations, contact the Center for Accommodations and Support Services (CASS) at 747-5148 or go to room 106 East Union, or email: cass@utep.edu.

Grading Policy: Final grades will be based on the items and scale below. I will have all grades in Blackboard by the end of the semester, but the final grade that Blackboard shows may not be accurate. I will use the 1000-point scale to determine grades.

Item	Points
2 Midterms at 150	300
Final Exam	150
Homework Assignment (15 pts. each chapter)	165
Quizzes (10 pts. each chapter)	110
Accounting Cycle Simulation	175
Excel	100
Total Points	1,000

Grading Guidelines:

More than 900 points	A
Between 800 and 899 points	B
Between 700 and 799 points	C
Between 600 and 699 points	D
Less than 600 points	F

Week Beginning	Item	Points	Due Date
Monday, August 26, 2024	Chapter 1 Homework	15	9/1/2024
	Chapter 1 Quiz	10	9/1/2024
	Chapter 2 Homework	15	9/1/2024
	Chapter 2 Quiz	10	9/1/2024
Monday, September 2, 2024	Chapter 3 Homework	15	9/8/2024
	Chapter 3 Quiz	10	9/8/2024
	Chapter 4 Homework	15	9/8/2024
	Chapter 4 Quiz	10	9/8/2024
Monday, September 9, 2024	Exam 1 (9/11-9/13)	150	9/13/2024
	Chapter 5 Homework	15	9/15/2024
	Chapter 5 Quiz	10	9/15/2024
Monday, September 16, 2024	Chapter 6 Homework	15	9/22/2024
	Chapter 6 Quiz	10	9/22/2024
	Excel Assignments Due	100	9/22/2024
	Chapter 7 Homework	15	9/22/2024
	Chapter 7 Quiz	10	9/22/2024
	Chapter 8 Homework	15	9/29/2024
Monday, September 23, 2024	Chapter 8 Quiz	10	9/29/2024
	Exam 2 (9/25-9/27)	150	9/27/2024
Monday, September 30, 2024	Chapter 9 Homework	15	10/6/2024
	Chapter 9 Quiz	10	10/6/2024
	Chapter 10 Homework	15	10/6/2024
	Chapter 10 Quiz	10	10/6/2024
Monday, October 7, 2024	Chapter 11 Homework	15	10/13/2024
	Chapter 11 Quiz	10	10/13/2024
	Accounting Cycle Simulation	175	10/13/2024
Monday, October 14, 2024	Final Exam!! (10/12-10/14)	150	10/14/2024
		1000	