

ACCT 2301 Principles of Accounting I Spring 2023 Syllabus (CRN 21376)

General Information:

Fall 2301 MW 6:00 pm – 7:30 pm
CRN 21376 Room 312
Office Hours: MW 4:30 pm – 6:00 pm
Or by appointment

Instructor – Yu-Tan Wang
Office: CoBA 315
Email: ywang15@miners.utep.edu

Required materials:

Financial and Managerial Accounting, Warren Jones Tayler 16th edition
Practice Set available from the Accounting Society \$20 (information on availability to be provided during the semester)
CengageNOW2v software (Cengage and eBook come together)
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 CengageNow, eBook, and all homework and Adaptive Study Plan Quizzes (ASP Quizzes). Homework and Adaptive Study Plan Quizzes will be done in Cengage on Blackboard. You are to have read the chapter by the first day it is assigned and completed the corresponding adaptive study plan quiz assignment before coming to class. You are expected to bring your book, paper, pencil, and calculator to class each day to actively work/solve problems in class. Homework and Excel Modules are due on Friday after we complete the chapter using the dates listed in the syllabus.

Textbook Options: This course will require **the Financial and Managerial Accounting textbook by Warren, Jones, Tayler, 16th edition and all homework assignments will be done online using Cengage.** (Please refer Appendix about how to buy the textbook.)

Handouts: I will provide you with a handout for each chapter. In these handouts, you will be given problems to work out in class. The more you practice these problems along with the homework problems the more successful you will be. Practicing accounting is extremely important to master the content. These handouts are a supplement to your homework and quizzes and the handouts are not for a grade; therefore, you will not need to turn them in. Handouts are to help you study for quizzes and exams. For each class, please bring your handout, textbook, pencil, and calculator.

Homework, Adaptive Study Plan Quizzes and Excel Modules: Homework, Adaptive Study Plan Quizzes (ASPQ), and Excel Modules are done in Cengage on Blackboard. To access the ASPQ and the chapter homework click on the left-hand side of the navigation pane in Blackboard and then click on CengageNow eBook and Assignments. Next, click on the Click this link to access the CengageNow Homework, ASP quiz, and eBook Spring 2023. At the top of the page click on Assignments. All homework and ASP quizzes will be listed here. **All ASP quizzes are due before 8:30 am on the day we start the chapter.** These due dates are also stated on the ASP Quiz assignment page at the end of the syllabus. **All homework and Excel module assignments are due on a Friday evening before 11:55 pm on the dates stated on the homework assignment page at the end of the syllabus.** You have unlimited takes to do the homework, Excel modules, and the ASP quizzes up until the

due date. **Homework will be accepted one week after it is due; however, you will only receive half the points. For the next four weeks after the due date, you will be able to turn in the homework but the points will decrease by 10% each week.** All Excel, ASP quizzes, and homework grades will be based on percentage and quality of completion. The grade you earn is the grade you will receive. All assignments for homework and ASP quizzes are on a 10-point scale. For example: if you get 89 points you will receive 8.9 points for the assignment. **All Excel Modules will be worth 20 points; however if not completed by the due date then only half the points will be earned one week later.**

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.

Exams: All exams will be given during class, and it is paper-based. Please bring a pencil, a calculator, and a scantron on the exam day. Two exams are scheduled during the semester and you have 80 minutes to complete the exam. **No make-up exams will be given without an excused absence. If you miss an exam, your final exam will be substituted for the missed exam.** 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 must bring a simple calculator to class with you at all times and on the day of the exam. **No cell phone calculators may be used during class or on an exam or quiz.** During the exams, all belongings will be placed at the front of the room until after you have finished the exam. All cell phones must be silenced during exams and must be left in a backpack/bag at the front of the room. No cell phones are permitted on the individual or in the individual's lap or under an individual's leg during the exam. You will have the entire class time to complete the exam. **Please use the restroom before the exam begins; no one will be allowed to leave the classroom during the 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.

Exams will not be returned but you may stop by my office during office hours to view your exam or make an appointment to see it. All exam grades will be posted on Blackboard, usually within 48 hours. **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 is close-book and will be given for each chapter at the end of class on the day that we complete the chapter. **The chapter quiz will be given either via laptop (EXCLUDING ANY TABLETS) or via paper.** If you miss a quiz or are late or leave early before the quiz is given, you will NOT be allowed to take the quiz nor make it up unless you have an excused absence. **If you take the quizzes via laptop, please bring your laptop, and the quiz can be accessed only under Lockdown Browser. If you take the quizzes via paper, you will need to bring a pencil, scantron, and a calculator to class for each quiz. No cell phones may be used during any quiz or exam. Grades will not be counted if the quiz is not taken in the classroom. In other words, if you do not sign during the quiz day, your grade will not be counted.**

Attendance: Class attendance is expected. If you attend class and miss 3 times or less you will receive all the attendance points for the semester and **if you miss more than 3 times you will not receive any points for attendance.** Attendance is extremely important. You will **not** be dropped from class because of numerous absences. It is the student's responsibility to withdraw from the class on a timely basis before or on the drop date listed below. If you are late to class and the quiz has already started you will not be allowed to enter the room or take the quiz nor will you receive credit for attendance for that day. If you leave class early before we take the quiz you will not be allowed to make up the quiz nor will you be given credit for attendance that day. **BE ON TIME** to class and **DON'T LEAVE EARLY.**

Final Exam: The final exam will be given in the classroom. The final exam will be comprehensive and will count 20% of your course grade. This exam is a common final and **all** sections taking 2301 will take the final exam at the same time on the same day which for this semester is **Monday, May 8th at 7:00 am.** **Please do NOT make any arrangements to leave town before the 8th of May because there will not be any make-up exam and you will receive a zero for the missed exam. You have 2 hours and 45 minutes to complete this exam. No one is allowed to leave the classroom during the 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.**

Practice Set: Completion of a practice set will be required for this course. Every student must purchase their own practice set; no sharing is allowed. The practice set **MUST** be purchased **before** the first due date. After the first due date, if the practice set has not been purchased, no points will be earned for the practice set. The due dates for the practice set will be told two weeks in advance. **NO PRACTICE SETS will be accepted LATE.** Practice sets will be sold for \$20. Be prepared to purchase the practice set during class when the time comes. Make sure when doing your practice set that you make it your own work. This is an individual assignment that is to be completed by every student. First, you will prepare the information required in Excel, print out your spreadsheet in Excel and then answer the questions in Blackboard. **Practice sets will be graded ONLY via the Blackboard system automatically.** Lastly, the Monday after the due date turn in the Excel spreadsheet by going to the navigation pane and uploading the spreadsheet.

Withdrawing From the Class with a “W”: The student drop deadline is **5:00 pm on Thursday, March 30.** Students are responsible for seeing if 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 the 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.

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>

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:

2 Exams at 125 points each	250
Adaptive Study Plan Quiz (10 pts. each chapter)	90
Homework (10 pts. each chapter)	90
Quizzes (10 pts. each chapter)	90
Excel	100
Practice Set (5 parts)	100
Final Exam	200
Notebook Check (3 times)	30
Attendance/Participation Points (miss 3 times or less)	50
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

The following is a tentative schedule and is subject to change as necessary. All homework and adaptive study plan quiz assignments will be done in Cengage on Blackboard. All homework will be due on Friday after the chapter is completed along with the Excel Modules.

2301 Homework Assignments for M/W class

Chapter	Exercises	“A” problems	HW Due
1	6,8,9,11,18,19,21	3	February 3, 11:55 pm
	Excel Module #1		February 3, 11:55 pm
2	3,4,6,7,13,15	2	February 10, 11:55 pm
	Excel Module #2		February 10, 11:55 pm
3	1,8,19,21,26	5	February 24, 11:55 pm
	Excel Module #3		February 24, 11:55 pm
4	1,3,10,13,14,15,17	1	March 3, 11:55 pm
	Excel Module #4		March 3, 11:55 pm
	Excel Capstone (#5) Module		March 10, 11:55 pm
5	2,5,8,20,21,23,25	5	March 24, 11:55 pm
6	7,8,13,23,26	1,2,5	March 31, 11:55 pm
7	12,16,17,21,24	3	April 7, 11:55 pm
8	4,6,17,18,23	1	April 21, 11:55 pm
9	3,10,11,13,15,17,19,20	3,6	May 5, 11:55 pm

2301 ASP Quiz Assignments and Due dates for Tuesday/Thursday classes

February 1	Chapter 1 and 2 ASP Quiz due before 8:30 am
February 13	Chapter 3 ASP Quiz due before 8:30 am
February 22	Chapter 4 ASP Quiz due before 8:30 am
March 8	Chapter 5 ASP Quiz due before 8:30 am
March 27	Chapter 6 ASP Quiz due before 8:30 am
April 3	Chapter 7 ASP Quiz due before 8:30 am
April 17	Chapter 8 ASP Quiz due before 8:30 am
April 24	Chapter 9 ASP Quiz due before 8:30 am

Class Calendar

<u>Week</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
Week 1	Jan 18(Wed)	Information/Syllabus	Information/Syllabus
Week2	Jan 23(Mon)	Chapter 1	
	Jan 25(Wed)	Chapter 1	
	Jan 27(Fri)	No Class	
Week3	Jan 30(Mon)	Chapter 1	CH1 Quiz
	Feb 1(Wed)	Chapter 2	CH 1 and CH 2 ASP Quiz due before 8:30 am
	Feb 3(Fri)	No Class	CH 1 Homework and Excel Module #1 due before 11:55 pm
Week4	Feb 6(Mon)	Chapter 2	
	Feb 8(Wed)	Chapter 2	CH2 Quiz
	Feb10(Fri)	No Class	CH 2 Homework and Excel Module #2 due before 11:55 pm
Week5	Feb 13(Mon)	Chapter 3	CH3 ASP Quiz due before 8:30 am
	Feb 15(Wed)	Chapter 3	
Week6	Feb 20(Mon)	Chapter 3	CH3 Quiz
	Feb 22(Wed)	Chapter 4	CH4 ASP Quiz due before 8:30 am
	Feb 24(Fri)	No Class	CH 3 Homework and Excel Module #3 due before 11:55 pm
Week7	Feb 27(Mon)	Chapter 4	CH4 Quiz
	Mar 1(Wed)	Review for Exam I	
	Mar 3(Fri)	No Class	CH 4 Homework and Excel Module #4 due before 11:55 pm
Week8	Mar 6(Mon)	Exam 1	
	Mar 8(Wed)	Chapter 5	CH5 ASP Quiz due before 8:30 am
	Mar 10(Fri)	No Class	Excel Module #5 due before 11:55 pm
Week9	Mar 13(Mon)	Spring Break	No Class
	Mar 15(Wed)	Spring Break	No Class
Week10	Mar 20(Mon)	Chapter 5	
	Mar 22(Wed)	Chapter 5	CH5 Quiz
	Mar 24(Fri)	No Class	CH 5 Homework due before 11:55 pm

Week11	Mar 27(Mon)	Chapter 6	CH6 ASP Quiz due before 8:30 am
	Mar 29(Wed)	Chapter 6	CH6 Quiz
	Mar 30(Thurs)	No Class	Last Day to Drop by 5 pm
	Mar 31(Fri)	No Class	CH 6 Homework due before 11:55 pm
Week12	Apr 3(Mon)	Chapter 7	CH7 ASP Quiz due before 8:30 am
	Apr 5(Wed)	Chapter 7	CH7 Quiz
	Apr 7(Fri)	No Class	CH 7 Homework due before 11:55 pm
Week13	Apr 10(Mon)	Review For Exam II	
	Apr 12(Wed)	Exam II	
Week14	Apr 17(Mon)	Chapter 8	CH8 ASP Quiz due before 8:30 am
	Apr 19(Wed)	Chapter 8	CH8 Quiz
	Apr 21(Fri)	No Class	CH 8 Homework due before 11:55 pm
Week15	Apr 24(Mon)	Chapter 9	CH9 ASP Quiz due before 8:30 am
	Apr 26(Wed)	Chapter 9	
Week16	May 1(Mon)	Chapter 9	CH9 Quiz
	May 3(Wed)	Review For Final	
	May 5(Fri)	No Class	CH 9 Homework due before 11:55 pm
Week17	May 8(Mon)	Final Exam	Final Exam at 7:00 am

***All Adaptive Study Plan (ASP) quizzes are due before 8:30 am on the day that we start the chapter and will be prepared on BB. Chapter quizzes will be taken in class. Homework will be due on Fridays before 11:55 pm.

How to buy your Course Materials for ACCT 2301.

Step 1: Sign into **Blackboard** and click on the ACCT 2301 course link.

Step 2: Click on the Cengage link: **CengageNOW eBook and Homework.**

Step 3: Create or sign into your Cengage account to access or purchase the materials for this course.

Need help? Visit <https://startstrong.cengage.com/cnowv2-blackboard-ia-no/> for step-by-step registration instructions and videos. **If you still cannot access the textbook then email Lisa.Goodrich@cengage.com**

Purchasing Cengage Unlimited to access **CengageNOW for ACCT 2301**, will allow you to keep access for the ACCT 2302 course even after your Cengage Unlimited plan ends. However, any hardcopy textbook rental is due back by the end date of your Cengage Unlimited plan.

- Beware of sites that are selling discounted codes. These sources are likely unauthorized sellers who have acquired access codes illegally, and transactions with such sources may pose a risk to your personal information.
- ANY STUDENT TAKING THIS COURSE FROM OUTSIDE OF THE UNITED STATES: You can visit cengage.com/purchase-abroad to purchase your Cengage course materials.

FAQ's:

- No Course Key is required. If prompted for a Course Key, you need to access your course materials via Blackboard.
- Purchase your Cengage Unlimited subscription with the same email as your Cengage Username. (If you sign into Cengage using your UTEP email address, purchase with the same email address.) If you have any issues accessing the textbook, **please email Lisa Goodrich at Lisa.Goodrich@Cengage.com.**

I would strongly encourage you to purchase the print rental for \$9.99 and bring it to class every day.