

# Course Syllabus

## ACCT2301-Principles of Accounting I

### General Information

**Time and Location: TR 3:00 pm-4:20 pm**

Fall 2021 CRN 16348

Office hours: TR 2:00 pm – 3:00 pm  
or by appointment

**Location: BUSN 318**

Instructor: Yu-Tan Wang

Email: ywang15@miners.utep.edu

### Required Materials:

Financial and Managerial Accounting, Warren Jones Tayler 15<sup>th</sup> edition (Please read Appendix)

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 any quizzes or exams

Laptop for chapter quiz in class

### 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.

### Operating Procedures:

Every student must purchase the book and the purchase will include Cengage. 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. **No cell phones will be allowed at any time during class and must be silenced and in your backpack at all times.**

### Textbook Options:

This course will require the **Financial and Managerial Accounting textbook by Warren, Jones, Tayler, 15<sup>th</sup> edition and all homework assignments will be done online using Cengage.**

### 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 mastering the content. These handouts are a supplement to your homework and quizzes and 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 and Adaptive Study Plan Quiz Assignments:**

Homework and Adaptive Study Plan Quizzes (ASPQ) 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 here for Access – ACCT 2301 – Fall 2021 – Houghton. All homework and ASP quizzes will be listed here. All ASP quizzes are due **before 7:30 am** on the day we start the chapter. These due dates are stated on the ASP Quiz assignment page at the end of the syllabus. All homework assignments are due on a Sunday evening **before 11:59 pm** on the dates stated on the homework assignment page at the end of the syllabus. You have unlimited takes to do the homework and the ASP quiz up until the due date. ASP Quizzes and homework will **NOT** be accepted after it is due and please do not ask me to reopen the assignments after the due date. All 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.

### **Exams:**

**Three 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 scantron and a calculator are required for all exams. You must bring the recommended calculator to class with you at all times and on the day of the exam along with a scantron. No cell phone calculators may be used during an exam. 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. Exams will take the entire class time to complete. **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 will be given for each chapter at the end of class on the day that we complete the chapter. No make-up quizzes are given; if you 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. 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. You will need to bring a laptop to class for each quiz. The chapter quiz will be conducted through Respondus LockDown Browser and a Webcam. You can check out a laptop from the library if needed.**

### **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 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 Monday, December 6th at 7:00 am.** Please do NOT make any arrangements to leave town before the 6<sup>th</sup> of December because there will not be any makeup 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. Do not copy nor print out copies for anyone. This is an individual assignment that is to be completed by every student.

### **Withdrawing From the Class with a "W":**

The student drop deadline is 5:00 pm on October 29th. 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.

**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>

**Grading Policy:**

<b>3 Exams at 120 points each</b>	<b>360</b>
<b>Homework (10 pts. each chapter)</b>	<b>110</b>
<b>Quizzes (10 pts. each chapter)</b>	<b>110</b>
<b>Final Exam-Comprehensive</b>	<b>200</b>
<b>Practice Set (5 parts)</b>	<b>100</b>
<b>Adaptive Study Plan Quiz (10 pts. each chapter)</b>	<b>110</b>
<b>Bonus: Attendance (miss 3 times or less)</b>	<b>10</b>
<b>Total Points</b>	<b>1,000</b>

**Grading Guidelines:**

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

**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](mailto:cass@utep.edu).

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 the Sunday after the chapter is completed.

### 2301 Homework Assignments

Chapter	Exercises	“A” problems	HW Due
1	1,4,6,8,11,12,13,16,17,18	3	September 5, 11:59 pm
2	1,2,4,5,6,7,8,11,16	4	September 12, 11:59 pm
3	1,6,8,18,19,23,25,26	5	September 26, 11:59 pm
4	1,2,3,8,10,16,17	5	October 3, 11:59 pm
5	2,3,5,7,8,10,11,20,29	1,2,5	October 17, 11:59 pm
6	3,4,7,12,13,23,26	1,2,3,7	October 24, 11:59 pm
7	12,16,17,21,24	3	October 31, 11:59 pm
8	4,6,17,18,23	1,5	November 7, 11:59 pm
9	3,10,11,13,15,17,19,20	3,5,6	November 14, 11:59 pm
10	4,6,8,10,19	1,2	November 21, 11:59 pm
12	1, 8, 9, 18, 22	3	December 5, 11:59 pm

### 2301 ASP Quiz Assignments and Due dates

September 2	Chapter 1 and 2 ASP Quiz due before 7:30 am
September 14	Chapter 3 ASP Quiz due before 7:30 am
September 23	Chapter 4 ASP Quiz due before 7:30 am
October 5	Chapter 5 ASP Quiz due before 7:30 am
October 14	Chapter 6 ASP Quiz due before 7:30 am
October 21	Chapter 7 ASP Quiz due before 7:30 am
November 2	Chapter 8 ASP Quiz due before 7:30 am
November 9	Chapter 9 ASP Quiz due before 7:30 am
November 16	Chapter 10 ASP Quiz due before 7:30 am
November 30	Chapter 12 ASP Quiz due before 7:30 am

<u>Date</u>		<u>Assignments</u>
August	24	Information/Chapter 1
	26	Chapter 1
	31	Chapter Quiz 1
September	2	Chapter 2 ASP quiz 1 and 2 due before 7:30 am
	<b>6</b>	<b>Labor Day no classes</b>
	7	Chapter 2
	9	Chapter 2 Quiz
	14	Chapter 3 ASP quiz due before 7:30 am
	16	Chapter 3
	21	Chapter 3 Quiz
	23	Chapter 4 ASP quiz due before 7:30 am
	28	Chapter 4 Quiz
	<b>30</b>	<b>Exam I Chapters 1, 2, 3, &amp; 4</b>
October	5	Chapter 5 ASP quiz due before 7:30 am
	7	Chapter 5
	12	Chapter 5 Quiz
	14	Chapter 6 ASP quiz due before 7:30 am
	19	Chapter 6 Quiz
	21	Chapter 7 ASP quiz due before 7:30 am
	26	Chapter 7 Quiz
	<b>28</b>	<b>Exam II Chapters 5, 6, &amp; 7</b>
	<b>29</b>	<b>Last Day to Drop with a "W"</b>
November	2	Chapter 8 ASP quiz due before 7:30 am
	4	Chapter 8 Quiz
	9	Chapter 9 Quiz ASP Quiz due before 7:30 am
	11	Chapter 9 Quiz
	16	Chapter 10 ASP Quiz due before 7:30 am
	18	Chapter 10 Quiz
	<b>23</b>	<b>Exam III Chapters 8, 9 &amp; 10</b>
	<b>25</b>	<b>Happy Thanksgiving</b>
	30	Chapter 12 ASP Quiz due before 7:30 am
December	2	Chapter 12 Quiz
	<b>6 MONDAY</b>	<b>Final Exam 7:00 am</b>

\*\*\*All Adaptive Study Plan (ASP) quizzes are due before 7:30 am on the day that we start the chapter and will be done on BB. Chapter quizzes will be done in class.

## **Appendix**

### **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.

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](https://www.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.)

**I would strongly encourage you to purchase the print rental for \$7.99 and bring it to class every day.**