

ACCOUNTING 5020  
SUMMER 2016  
SYLLABUS AND COURSE OUTLINE

**INSTRUCTOR:** Peggy Jimenez, PhD, CPA

**EMAIL:** Peggy.Jimenez@unt.edu (**do not** email me via Blackboard). I generally respond to student e-mails within 24 hours Monday-Friday.

**OFFICE HOURS:** I check in online Monday through Saturday. Please e-mail me with any questions. We can schedule calls as needed.

**REQUIRED MATERIALS:**

Wild. Financial & Managerial Accounting 6<sup>th</sup> edition. Published by McGraw-Hill Irwin.

McGraw-Hill Connect Accounting (Hereafter Connect; needed to complete homework, quizzes, and midterm exams; purchased online at Connect site)

You can purchase a textbook in the UNT bookstore, a used book through some other source, or an eText or loose leaf version of the book on the Connect website

Here is the Connect accounting site for our course:

<http://connect.mheducation.com/class/p-jimenez-acct-5020-fall-2016>

**COURSE PREREQUISITE:** This course may not be taken for credit if ACCT 2010 and ACCT 2020 or the equivalent has been taken and a grade of C or better was earned.

**CATALOG DESCRIPTION:** Provides an understanding of accounting procedures and concepts utilized by management in making decisions. Topics include: basic concepts and techniques of accounting; the role of an accounting system in business operations and management; preparation and interpretation of financial reports.

**COURSE OBJECTIVES:** A study of the following accounting subject areas is included:

- |   |                                     |
|---|-------------------------------------|
| 1. Uses of Acct. Info. & Financial Statements | 6. Financial Reporting and Analysis |
| 2. Measuring Business Transactions            | 7. Management Decision Making       |
| 3. Measuring Business Income                  | 8. Operational Budgeting            |
| 4. Completing the Accounting Cycle            | 9. Rewarding Business Performance   |
| 5. The Statement of Cash Flow                 |                                     |

**STUDENT LEARNING OBJECTIVES:** Students will be able to describe the structure and content of financial statements. Students will be able to use managerial accounting tools to make decisions.

**COURSE POINT DISTRIBUTION:** Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Homework (12 at 10 points each)	120 points
Quizzes (12 at 10 points each)	120 points
Participation	10 points
Online Midterm Exam	100 points
Cases	100 points
Final, proctored exam	<u>150 points</u>
Total points possible	<u>600 points</u>

As a general rule the percentage of points to achieve a certain letter grade will be as follows:

90% or more	= A	70% - 79% = C	less than 60% = F
80% - 89%	= B	60% - 69% = D	

**IMPORTANT GRADING NOTES:**

- A. Any work you submit will be graded and will count in accordance with the grading scheme. No other work can be substituted for the required work.
- B. **I cannot discuss or disclose any grade information over the phone or by email. Please view grades on Connect. At the end of the semester grades will be transferred to Blackboard.**

**INTERNET AND EMAIL:** All students are expected to have access to the Internet and have email addresses in order to contact the instructor and other students. Students **MUST** be certain that their email address on Blackboard is correct and functional. Important information will be sent to your e-mail address on file with Blackboard. You are responsible for anything sent via email or posted as an announcement on Blackboard.

**THE CLASSROOM:** All of the class requirements, with the exception of the final exam, will be done on Connect Accounting. A variety of assignments and learning approaches are given there, all intended to help you develop an understanding of basic accounting information and its uses. Students will complete interactive presentations to learn the material, homework, quizzes and exams. The final exam **MUST** be taken at UNT or at a proctored testing center.

**DUE DATES / MISSING EXAMS AND ASSIGNMENTS:** PLEASE NOTE ALL DUE DATES ON CONNECT ACCOUNTING. A student who misses an assignment due date will be assigned a grade of zero unless she or he misses due to an acceptable, documented excuse. A student with an acceptable, documented excuse will be allowed to turn in an assignment late as long as the assignment is completed by a date acceptable by the professor. All students may work ahead on their work. Given that this is an online class, any excuse for being late will have to cover a minimum of a week of time that the student is unable to participate. 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, and no grades will be dropped.

## **SEMESTER ASSIGNMENTS**

**Homework:** Students will complete homework on all 12 chapters covered. The homework for each chapter is worth 10 points for a total of 120 points for the semester. Homework may be submitted as many times as the student chooses and only the highest score for each chapter will count towards the final grade. Assignments for each chapter are available on Connect Accounting.

**Quizzes:** Students will take 12 quizzes -- one over each chapter -- during the semester on Connect Accounting. The quizzes are all worth 10 points each for a total of 120 points. They are timed, and students make take them up to two times each. Students will not receive the same questions on the two different iterations of the quiz. The highest quiz score for each chapter will count towards the final grade. Quizzes are available on Connect Accounting.

**Participation:** Research and personal experience suggest that a student's learning experience is enhanced in an online class when there are many participation opportunities. Therefore, in this class I will strive to provide multiple opportunities for students to interact with me and with classmates and participation will be worth 10 points. Each participation event will earn you 2 points this semester, so if you participate in 5 different activities you will earn all of your participation points. Here is a list of activities that will each earn you 2 points. You can choose which of these you would like to participate in:

- Using the Blackboard discussion forum, "Introductions," introduce yourself to your classmates.
- Schedule and participate in a phone conversation with the instructor. This could be to discuss course material questions, career questions, mock interview, etc. You are welcome to schedule as many calls with the professor as needed during the semester, but only your first call will earn you 2 participation points.
- Post a recent accounting/finance related news article to a discussion board in Blackboard and include a brief summary. You are welcome to post as many articles as you would like, but only the first 3 will earn you 2 points each.
- Comment on a current event posted by the instructor or a classmate. You are welcome to comment as often as you would like, but only the first 4 comments will earn you 2 points each.
- Attend a group study session. Arrange the session through the Blackboard discussion forum, "group study," and e-mail the professor a picture of the group with a list of the attendees. You can attend as many group sessions as you like, but only the first 2 study sessions will earn you 2 points each.
- Post a comment relating to Apple's 10-K that you notice while preparing a case submission, but that is not directly related to one of the case requirements. You are welcome to post as many comments as you want, but only the first comment will earn you 2 points.

Please participate as much as you would like in any of the forums/groups/activities that you find beneficial. You will earn your maximum participation points after you participate in 5 activities.

**Cases:** Students will complete three short projects/cases during the semester. Due dates are listed in the course schedule and instructions are posted to Connect. All submissions must be done on Connect by the due dates noted.

**Midterm Exam:** Students will complete a midterm exam on Connect Accounting. The exam is timed and may be taken once. The exam is multiple-choice in format and worth 100 points.

**Final Exam:** All students must take a proctored, closed book, comprehensive final exam. No notes or books are allowed, and students may only use four-function calculators (no phones). This exam can be taken on the Denton campus at the end of the term or at an approved testing center (i.e. Sylvan, Community Colleges, Library, etc.). Students who choose testing centers must locate/contact that center to schedule the exam and provide the professor with the testing center name, phone number and email contact address for approval by October 10, 2016. Students who do not take the exam at Denton must take the exam within 48 hours of the test time on the Denton campus per UNT rules. The final exam is worth 150 points. Please be sure you have pencils and erasers, and a photo ID. You will not be allowed to use your phones or any type of programmable calculator. The final exam is scheduled for Saturday October 22, 2016 10am-12pm.

**MCGRAW-HILL CONNECT ACCOUNTING:** Along with your course textbook you will need to purchase access to McGraw-Hill's online package called CONNECT Accounting (CONNECT). Please refer to the supplemental documents I provide regarding registration and use of CONNECT. All assignments are found on CONNECT. The website specific to this section of the course for CONNECT is:

<http://connect.mheducation.com/class/p-jimenez-acct-5020-fall-2016>

CONNECT provides you with a large set of problems with which to practice the concepts we will discuss in this course. Practice is the key to success in accounting. Persistent use of the features of CONNECT provides you with a superior tool with which to work for success in this course. I urge you to make use of the system to the fullest extent possible!

**BLACKBOARD LEARN:** Additional supplementary materials such as PowerPoint slides and current event articles will be posted to blackboard. In addition, students can ask questions in the discussion forums available there. If you have a general class or content question please ask it in a Blackboard discussion forum so the whole class can benefit from the answer.

**CHEATING:** 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 honesty 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 Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university's academic integrity policy can be found at [http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student\\_Affairs-Academic\\_Integrity.pdf](http://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-Academic_Integrity.pdf)

**WITHDRAWALS:** University policy relative to withdrawals will be followed. The drop policies are important to your academic career, and it is your responsibility to discuss the ramifications of dropping a class with your **advisor**. I do not have sufficient knowledge of your program to advise you of the impact of dropping a class. Be especially cognizant of the last drop day and obtain any appropriate signatures, approvals, etc. in advance of the deadlines. You may obtain information about dropping classes from your academic advisor or the Registrar's office.

**September 16, 2016:** Last day to drop a course or withdraw from the semester with a grade of W for courses that the student is not passing.

**October 3, 2016:** Last day for a student to drop a course with the consent of the instructor; W or WF may be assigned.

**AMERICANS WITH DISABILITIES ACT (ADA):** The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at [940.565.4323](tel:940.565.4323).

**ABSENCES BASED ON RELIGIOUS BELIEFS:** A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. Please notify me as soon as possible if you expect to miss an exam to observe a religious holy day.

**TEACHING EVALUATIONS:** Teaching evaluations are a requirement for all organized classes at UNT. The 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 Teaching Evaluations to be an important part of your participation in this class.

**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 [Peggy.Jimenez@unt.edu](mailto:Peggy.Jimenez@unt.edu) Do not email me through Blackboard.
- b. Please include the course name (ACCT 5020) in the subject of the email.
- c. **Do not wait till the last minute to email me. I will check email regularly Monday through Friday and Saturday morning.**
- d. If you email me, do not assume that I received your email unless I confirm receipt.

**ACCEPTABLE STUDENT BEHAVIOR:** Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the

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](http://www.unt.edu/csrr).

This syllabus does not constitute a contract.

**Course schedule-Subject to change**

<b>1<sup>st</sup> Segment of Course: Assignments to be submitted by September 12<sup>th</sup></b>
Chapter 1: Accounting in Business
Chapter 2: Accounting for Business Transactions
Chapter 3: Adjusting Accounts for Financial Statements
Case 1 (BTN 3-1 on page 160 submitted on Connect; 35 points)
<b>2<sup>nd</sup> Segment of Course: Assignments to be submitted by September 26<sup>th</sup></b>
Chapter 4: Accounting for Merchandising Operations
Chapter 5: Inventories and Cost of Sales
Chapter 6: Cash and Internal Controls
Case 2 (BTN 5-5 on page 259 submitted on Connect; 30 points)
<b>Midterm Exam: Chapters 1, 2, 3, 4, 5 &amp; 6</b>
<b>3<sup>rd</sup> Segment of Course: Assignments to be submitted by October 10<sup>th</sup></b>
Chapter 11: Corporate Reporting and Analysis
Chapter 12: Reporting Cash Flows
Chapter 13: Analysis of Financial Statements
Case 3 (BTN 13-1 on page 625 submitted on Connect; 35 points)
<b>4<sup>th</sup> Segment of Course: Assignments to be submitted by <b>WEDNESDAY</b> October 19<sup>th</sup></b>
Chapter 14: Managerial Accounting Concepts & Principles
Chapter 22: Performance Measurement & Responsibility Accounting
Chapter 23: Relevant Costing for Managerial Decisions
<b>Comprehensive Proctored Final Exam: Saturday October 22<sup>nd</sup> 10am-12pm (noon)</b>