

**ACCOUNTING 2010, SECTION 006 (ACCT 2010.006)**  
**PRINCIPLES OF ACCOUNTING I (Financial Accounting)**  
**SPRING 2013 COURSE SYLLABUS AND SCHEDULE**

**INSTRUCTOR:** Weerapat “Go” Attachot  
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**CLASS TIME:** Tuesday and Thursday **12.30PM – 01.50PM** **BLB 010**

**OFFICE HOURS:** Monday and Wednesday 10.30 – 11.00AM & 12.30 – 01.30PM  
Tuesday 03.00PM – 05.00PM  
Thursday 10.30AM – 12.00PM  
Also available by pre-requested appointment

**TEXT:** Harrison, Horngren, & Thomas, Financial Accounting 9<sup>th</sup> Edition, and  
Prentice Hall: PearsonMyLab.com, also known as MyAccountingLab.com (hereafter MAL).

**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.

PLEASE NOTE: that 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.

**ACCT 2010 IS A PREREQUISITE OF ACCT 2020. YOU MAY NOT BE ENROLLED IN BOTH AT THE SAME TIME.**

**COURSE OBJECTIVES:** This course is the first course in Accounting, and it focuses on Financial Accounting. It is designed to teach the concepts and procedures underlying the measurement and reporting of financial information. This course is central to the education of any student who aspires to a career as a professional accountant. In addition, this course provides valuable information for students whose career goals are in other business fields that are dependent on financial accounting and reporting as an important source of data.

**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:

MAL Homework (10*10)	100
MAL Chapter Quizzes (10*10)	100
Exam I (Ch. 1-3)	100
Exam II (Ch. 4-6)	100
Exam III (Ch. 7,9,10)	100
Exam IV (Ch. 11-12)	100
Comprehensive Final Exam	<u>100</u>
Total Points	<u>700</u>

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

90.0% or more	= A	70.0% - 79.9% = C	less than 60.0% = F
80.0% - 89.9%	= B	60.0% - 69.9% = D	

**Your grade from each exam “MAY” be curved. Whether or not each exam will be curved depends on how the class overall performs on that particular exam. I will use my best judgment to determine the appropriate curve, IF a curve is necessary.**

### **GRADING NOTES:**

- A. No other work can be substituted for the required work.
- B. There are no opportunities for extra credit in this course. Your grade will be determined exclusively on the criteria noted above under Course Point Distribution. Please do not ask me for any extra credit opportunities.
- C. I will return your exams to you. The exams are yours to keep. During the class meeting following an exam, I will discuss 3 or 4 of the most frequently missed questions on the exam. If you wish to discuss other problems on your exam, please see me during my office hours or contact me via email. I suggest that you spend some time working the problems and questions that you miss on each exam. Your exams will be the best place for you to begin preparing for the Final Exam. If you are not in attendance at a class meeting during which an exam is returned, it is your responsibility to see me during office hours in order to pick-up your exam.
- D. For each exam during the semester and for the Final Exam, I will post your exam scores on Blackboard Learn at the earliest possible time. I will post your accumulated quiz and homework grades along with each exam grade. When your exam is returned to you, should you find an error in its grading or should you have a question concerning how a particular question was graded, you should bring the question to my attention immediately. If your exam has been graded incorrectly or should you be due to have points added to your exam score, I will do so if you have brought the question to my attention within one week of our in-class review. After that time I will not alter your recorded exam score. I cannot discuss your exam scores on the telephone, therefore, you must see me in person to discuss your exams.

**EXAMS:** Five exams will be administered during the semester as per the attached course schedule. Exams I thru IV will cover material from specific chapters as noted on the class schedule. The fifth exam will be a departmental comprehensive Final.

The best preparation for all of the exams will be: 1) careful reading of the text material, 2) working all assigned problems, 3) extensive practice time with My Accounting Lab (MAL) problems as well as the comprehensive MAL customized learning materials, and 4) practice with any supplemental problems and materials provided by me. Additionally, review of the glossary and the chapter review problem provided at the end of each chapter of the textbook will be very helpful.

Please note the following:

- A. It is required that you take each of the exams in this course.
- B. When you take an exam, the grade will be recorded and CANNOT be dropped.
- C. If you miss an exam, a zero will be recorded.
- D. If you miss an exam and have an excused absence, your score on the Comprehensive Final Exam will replace the previously recorded zero for the missed exam. This substitution can occur for only one missed exam. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of zero.  
**Make-up exams are not given.**
- E. The Exam dates are listed on the attached Class Schedule. Although I do not expect to change any of the exam dates shown on the Class Schedule, please be advised that the dates are subject to change. Any change will be announced in class as well as via an Announcement on Blackboard Learn.
- F. Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam if possible. For an absence to be considered excused, it must be the result of unavoidable, serious circumstances (generally related to your illness, death in the family, accident, or work (in some cases)) and must be supported by documentation. A flat tire, car trouble, no baby sitter, tired, I went out of town and my car broke down, etc. are not eligible for "excused absence" status. Excused absences due to attendance at sanctioned university activities qualify for the application of this policy PROVIDED you have notified me in advance of the class meeting to be missed.

### **EXAM RULES:**

- A. **Phones and Beepers:** On exam days, please have cellular phones and/or beepers turned off and removed from your desk surface. Please remove all phone ear pieces and/or blue-tooth devices. You may not use your wireless phone as a calculator or as a time piece on exam days. **I have a zero tolerance policy regarding cellular phones ringing on exam day....if your phone rings, I take up your exam and you receive the grade you have earned on the work completed to that point.** On lecture days, as a courtesy to me and to your classmates, I will appreciate your having cellular phones and/or beepers turned off or on vibration mode. If you believe you need an exception to this policy, please discuss it with me.
- B. **Calculators:** You may use your own calculator on exam days. You may not use your cell-phone as a calculator.

- C. No books or notes may be used during exams. All material you bring to class with you must be placed on the floor.
- D. You may write anywhere on the exam. I will supply all “scratch” paper, if you need.
- E. I reserve the right to seat and/or re-seat any student before or during an exam.
- F. Please come to class ten (10) minutes early on exam days and be ready to begin immediately when class is scheduled to start.
- G. On exam days, please bring a picture ID to class. When you turn in your exam, I will ask to see your picture ID.
- H. At the end of exams when I ask you to surrender your exams, I expect you to respond to my request. I will collect all outstanding exams and leave the room. If you do not relinquish your exam upon my request and prior to my departure from the room, a zero (0) will be recorded for your exam grade.

**CLASS PREPARATION:** I expect, at a minimum, that you will read the assigned text material before the first class meeting during which a chapter is scheduled to be discussed. Prior to our first class meeting on a particular chapter, I will expect you to have attempted to work the Short Exercises at the end of each chapter and to have carefully reviewed the vocabulary listing at the end of the chapter. Reading the text material and doing the suggested work prior to the first class meeting in which a chapter is discussed will aid in your understanding of the material. When we begin the discussion of a new chapter, I will briefly discuss any of the concepts contained therein but by no means will my lectures be comprehensive with respect to the material covered in the text.

Please come to class prepared to ask questions regarding any concepts from the chapter that you do not understand. Rather than spend class time lecturing about all of the concepts from each chapter, my expectation will be that you have carefully read the text material so that class time can be spent solving exercises and problems....applying the concepts about which you have read in the text. The exercises and problems listed in the Class Schedule as Class Discussion Problems are those which we will work and discuss in class. I expect you to have attempted to solve those problems prior to class. The problems listed on the Class Schedule will not be graded but I expect your participation as we discuss the solutions to these exercises in class. The best method of study with which to approach accounting is to first read the material, and secondly work problems associated with what you have read. Repetition through working problems will help prepare you for class and for exams. You will not be successful in this class by working none or only a minimum number of the problems assigned.

**Prentice Hall My Accounting Lab:** Along with your course textbook you will need to purchase access to Prentice Hall’s online package called My Accounting Lab (MAL). All end of chapter exercises and problems in the textbook are found on MAL. You will find three different assignments in MAL for each chapter we cover in the course. The Class Discussion problems (most of which will be discussed in class), the Homework assignment for the chapter, and a Practice and Review assignment, which includes the majority of all problems not included in the Class Discussion and Homework assignments. You **SHOULD** work the Class Discussion problems before coming to class in which we will discuss those problems.

We will be referring to the textbook often during class, therefore, I will expect that you come to class with your textbook (you can bring an e-book to class without your laptop, BUT I prefer that you not have your laptop operating during class for purposes other than viewing your e-book).

MAL 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 MAL 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!

**MAL QUIZZES:** During the semester there will be 11 chapter quizzes for you to take on MAL. The quizzes will concern the definitions of terms we have discussed in the chapter or your ability to apply the concepts presented in the chapter. Quizzes will not contain problems requiring calculation. I will drop your lowest quiz score leaving you with 10 quizzes that will count. Each quiz will be worth 10 points for a total of 100 points available to you. Quizzes will be timed. From the time you begin a quiz, you will have thirty (30) minutes in which to complete it. MAL will allow you FIVE attempts to complete each problem until you are able to get it right or until the quiz is due, whichever comes first.

**CLASS DISCUSSION PROBLEMS:** The Exercises and Problems listed on the right side of the Class Schedule should be worked as preparation for each class meeting but will NOT be graded. Rather, you are expected to attempt to work these exercises prior to the class in which they are to be discussed. You will find the class discussion problems at the end of the chapter being discussed. There is an assignment in MAL that

includes these problems. You should work a problem in MAL until you get it completed correctly. We will work and discuss as many of these problems as possible during our class meetings. You should come to class with questions about the problems you attempted and with which you had difficulty. You may not completely understand each problem but you should be familiar enough with the problems to be able to discuss them. If it is your intention to do well in this course, it is essential that you work not only the Class Discussion Problems but as many other related problems as you can. The concepts we are to study can be learned and understood only by working problems. You must READ the text material! However, simply reading the textbook material will not be sufficient to assure success in this course. **I do expect that, at a minimum, each student will work the Class Discussion problems and the Homework assignments found in MAL for each chapter we cover. But you should understand that working only the assigned Class Discussion and Homework problems may not be sufficient to assure your success in this course.**

**HOMEWORK PROBLEMS:** MAL also contains an assignment for each chapter called Homework Problems. You will be required to complete the Homework Problems and you will receive a grade. There is a Homework assignment for Chapters 1 thru 12 (minus Chapter 8 which we will not cover) = 11 assignments. I will drop the lowest score you earn on one chapter's Homework assignment. Therefore, you can earn a total of 100 grade points for the correctly completed Homework Problems (10 chapter assignments worth 10 points each). The homework assignment for each chapter must be completed by 11:59PM (Central Standard Time) on the dates indicated on the Homework Manager site. Generally the Homework due date is one day after the completion of class discussion about the chapter. (Example: If we complete discussion of chapter material on Monday. Homework is due by 11:59PM Tuesday night.)

You will be expected to complete all of the homework problems assigned for each chapter. MAL will allow you FIVE attempts to complete each problem until you are able to get it right or until the homework is due, whichever comes first.

**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. To be eligible for this opportunity, the student must notify me in writing of exams scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to me, and acknowledged as received by me.

**CHEATING:** 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 Manual, Vol. III, No. 18.1.11, and in the Student Handbook. The university's recently revised academic integrity policy can be found at <http://vpaa.unt.edu/academic-integrity.htm>.

**WITHDRAWALS:** You can withdraw from this course without a grade of "W" by **Monday, January 28, 2013**. From **Tuesday, January 29, 2013** through **Friday, February 22, 2013**, you must obtain my permission to drop this course with an automatic grade of W. From **Monday, February 25, 2013** through **Tuesday, March 26, 2013**, any student wishing to drop a class must have earned a passing grade ( $\geq 60\%$  cumulative) to that point in the course in order to receive a grade of W. Otherwise the student will receive a grade of WF. Students may not drop a course after **Tuesday, March 26, 2013**, unless he/she is withdrawing from the University. You should consult with your academic advisor prior to the above dates if you are considering dropping this course.

**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. As a faculty member, I will provide "reasonable accommodation" to any student with a disability, so as not to discriminate on the basis of that disability. 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. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

**COMMUNICATING WITH THE INSTRUCTOR:** I want to be responsive to you when you reach out to me for my assistance. If you will adopt the following suggestions, I will have a better chance of helping you in an effective and timely manner.

- A. When leaving me a phone message, please speak clearly and slowly and make certain to leave me a number and time when I can return the phone call.
- B. If you email me, do not assume that I received your email unless I reply or confirm receipt.
- C. When you see me in my office, it will be helpful for you to remind me of your name.

Note: The best way to contact me will be email.

**STUDENT EVALUATION OF TEACHING EFFECTIVENESS (SETE):** The Student Evaluation of Teaching Effectiveness (SETE) 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 SETE to be an important part of your participation in this class.

**SEATING and CLASSROOM BEHAVIOR:** I will do my best to get to know each of my students during the semester. It is helpful to my efforts in this regard if you are in the same seat each class meeting. Beginning with our second class meeting, I will expect you to sit in the seat in which you will remain for the duration of the course. On exam days, I reserve the right to re-assign seats. Re-assigned seating will apply to that exam day only. On the next class day, you will return to your customary seat.

Please be on time for each class. Your late arrival is a distraction to me as well as to your classmates. Please show everyone the courtesy of arriving timely. Likewise, your departure from class should be at the same time as your classmates. I am very offended when a student, in the middle of class, simply gathers his or her things and departs. That is rude and is a distraction to your classmates. If you must leave class early for a meeting or appointment, etc., please do me the courtesy of informing me at the beginning of class.

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Such information will be provided to the local broadcast media and posted on the UNT homepage. If the campus has not been closed, I will hold class. You must use your own judgment with regard to your personal safety in coming to campus.

**BLACKBOARD LEARN:** We will use Blackboard Learn in this course. You can reach the Blackboard site at <http://learn.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 Blackboard. On Blackboard for ACCT 2010 you will find an icon for the following items:

1. Class Syllabus
2. Class Schedule
3. Class Announcements
4. Accounting Lab hours of operation for the semester
5. A link to the MAL website
6. Other Miscellaneous postings.

I will post your individual scores on exams to Blackboard. 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.

Accounting 2010, Section 006 (ACCT 2010.006)  
 Class Schedule  
 Spring, 2013  
 TU/TH 12.30PM - 01.50PM.

Day	Date	Chapter	Topics	To Be Discussed in Class
T	15-Jan		Course Introduction	
TH	17-Jan	Ch 1	Financial Statements	E1-16A,18A,21A,22A P1-58A
T	22-Jan	Ch 1	Financial Statements	
TH	24-Jan	Ch 2	Transaction Analysis	E2-14A,15A,16A,18A,20A,22A
T	29-Jan	Ch 2	Transaction Analysis	
TH	31-Jan	Ch 3	Accrual Accounting & Income	E3-21A,22A,23A,24A,25A,27A,29A
T	5-Feb	Ch 3	Accrual Accounting & Income	
TH	7-Feb	Ch 4	Internal Control & Cash	E4-16A,17A,20A,24A,25A P4-51A
T	12-Feb	<b>EXAM I</b>	<b>Chapters 1, 2, &amp; 3</b>	
TH	14-Feb	Ch 4	Internal Control & Cash	
T	19-Feb	Ch 5	Short-Term Investments & Receivables	E5-21A,22A,24A,25A,26A P5-62A
TH	21-Feb	<b>No Class</b>	<b>Class Cancelled</b>	
T	26-Feb	Ch 5	Short-Term Investments & Receivables	
TH	28-Feb	Ch 6	Inventory & Cost of Goods Sold	E6-15A,17A,19A,21A,26A,27A P6-63A
T	5-Mar	Ch 6	Inventory & Cost of Goods Sold	
TH	7-Mar	<b>EXAM II</b>	<b>Chapters 4, 5, &amp; 6</b>	
T	12-Mar	<b>No Class</b>	<b>Spring Break</b>	
TH	14-Mar	<b>No Class</b>	<b>Spring Break</b>	
T	19-Mar	Ch 7	Plant Assets, Natural Resources, & Intangibles	E7-15A,16A,18A,21A,22A,23A,27A P7-60A
TH	21-Mar	Ch 7	Plant Assets, Natural Resources, & Intangibles	P7-72B,73B
T	26-Mar	<b>No Class</b>	<b>Class Cancelled</b>	
TTH	28-Mar	Ch 9	Liabilities	E9-16A,17A,18A,20A,22A,23A,30A,31A P9-74A
T	2-Apr	Ch 9	Liabilities	
TH	4-Apr	Ch 10	Stockholders' Equity	E10-20A,21A,22A,24A,27A,28A,32A,40B
T	9-Apr	Ch 10	Stockholders' Equity	
TH	11-Apr	<b>EXAM III</b>	<b>Chapters 7, 9, &amp; 10</b>	
T	16-Apr	Ch 11	The Income Statement, Stmt. Of Comp. Income & Stk Eq.	S11-2,3,8,9,12,14 E11-20A,22A,24A
TH	18-Apr	Ch 11	The Income Statement, Stmt. Of Comp. Income & Stk Eq.	
T	23-Apr	Ch 12	Statement of Cash Flows	E12-16A,17A,22A,29B,30B,31B,32B
TH	25-Apr	Ch 12	Statement of Cash Flows	
T	30-Apr	<b>EXAM IV</b>	<b>Chapters 11 &amp; 12</b>	
TH	2-May	Review	Review for Final Exam	

Final Examination Schedule:

Departmental Final Exam

Wednesday, May 8, 2013

4 - 6 PM

Location: TBA

## To register for ACCT 2010.006 - SPRING 2013:

1. Go to [pearsonmylabandmastering.com](http://pearsonmylabandmastering.com).
2. Under Register, click **Student**.
3. Enter your instructor's course ID: [attachot68481](#), and click **Continue**.
4. Sign in with an existing Pearson account or create an account:
  - If you have used a Pearson website (for example, MyITLab, Mastering, MyMathLab, or MyPsychLab), enter your Pearson username and password. Click **Sign In**.
  - If you do not have a Pearson account, click **Create**. Write down your new Pearson username and password to help you remember them.
5. Select an option to access your instructor's online course:
  - Use the access code that came with your textbook or that you purchased separately from the bookstore.
  - Buy access using a credit card or PayPal.
  - If available, get 17 days of temporary access. (Look for a link near the bottom of the page.)
6. Click **Go To Your Course** on the Confirmation page. Under MyLab / Mastering New Design on the left, click **ACCT 2010.006 - SPRING 2013** to start your work.

## Retaking or continuing a course?

If you are retaking this course or enrolling in another course with the same book, be sure to use your existing Pearson username and password. You will not need to pay again.

## To sign in later:

1. Go to [pearsonmylabandmastering.com](http://pearsonmylabandmastering.com).
2. Click **Sign In**.
3. Enter your Pearson account username and password. Click **Sign In**.
4. Under MyLab / Mastering New Design on the left, click **ACCT 2010.006 - SPRING 2013** to start your work.

## Additional Information

See **Students > Get Started** on the website for detailed instructions on registering with an access code, credit card, PayPal, or temporary access.