

**ACCT 5020 – Accumulation / Analysis of Accounting Data**  
**Class Syllabus**  
**Spring 2014 – Eight Week Format**

**Instructor:** Pamela Smith Baker, Ph.D., CPA, CGMA  
**Office:** Online Only  
**Phone:** If you need to speak by phone, please email me, including your number and two or three good times to call.  
**Email:** Pamela.Baker@unt.edu  
**Office Hours:** I check your questions on Blackboard on Mondays through Thursdays and on Sundays.

**Required Text and Materials**

- Williams, J., Haka, S. and Bettner, M. *Financial and Managerial Accounting*, McGraw Hill, 2012. ISBN 978-0078111044.
- Connect Accounting Access to Accompany the Text (Purchased online at Connect site)

You may purchase access to the eText or a shrink-wrapped copy of the text on the Connect Accounting site.

Here is the Connect Accounting site for our class:

[http://connect.mcgraw-hill.com/class/p\\_baker\\_spring\\_2014\\_eight-week\\_session](http://connect.mcgraw-hill.com/class/p_baker_spring_2014_eight-week_session)

**Catalog Description**

BUS 5020: 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 Outcomes**

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.

The professor reserves the right to change any portion of the syllabus and class requirements as she deems necessary. This syllabus does not constitute a contract.

## Grading Rubric

<b>Student Learning Outcomes</b> <b>( Criteria)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Students will be able to describe the content and structure of financial statements.	Students cannot demonstrate an understanding of these issues.	Students can demonstrate an understanding of some of these issues.	Students can demonstrate an understanding of most of these issues.	Students can demonstrate an understanding of all of these issues.
Students will be able to use managerial accounting tools to make decisions.	Students cannot demonstrate an understanding of these issues.	Students can demonstrate an understanding of some of these issues.	Students can demonstrate an understanding of most of these issues.	Students can demonstrate an understanding of all of these issues.

### Prerequisites

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 in both of those classes.

### Students with Disabilities

UNT seeks to provide appropriate and reasonable accommodations for all individuals who have a recognized disability. The University complies with all applicable federal, state, and local laws, regulations, and guidelines with respect to providing appropriate academic accommodations to afford equal educational opportunity – specifically Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act.

It is the responsibility of the student to register with and provide medical verification of a disability as well as academic schedules to the Office of Disability Accommodation (ODA) first week of class. The student must also provide the professor with appropriate documentation in order that the professor may arrange for needed accommodations no later than the second week of class.

### 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 Vista is correct and functional. You are responsible for anything sent via email or posted as an announcement on Blackboard Vista. You must have a backup Internet access, as technology issues are not an excuse for failing to complete assignments in an online course.

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## **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. Online classes include lecture notes, examples, and PowerPoint materials. Students will complete homework, quizzes and exams. The final exam **MUST** be taken at UNT or at an approved testing center.

## **Student Responsibility**

Your responsibilities are to read all assigned materials and complete the required homework assignments, quizzes and exams by their assigned due dates. Ask questions to clarify any parts of the material that you do not understand via email or online via the General Question area.

You are expected to complete all work by the dates scheduled and abide by academic honesty when you take exams.

You must make sure your email from UNT is functional and check it regularly. You must check the announcements on Blackboard Vista regularly. All changes in the class will be posted via email and by announcement. You are responsible for the data therein within 48 hours of the time that it is posted/emailed.

## **Study Time**

Graduate-level classes are designed to take at least twice as much time **OUTSIDE** of class as in class. Three-hour graduate college classes normally have 45 class hours plus homework and outside work. Accounting classes usually take more time than the average class. Therefore, be prepared that this class will likely require significant time and set time aside each week for that purpose. Keeping up with the material covered is critical and will vastly improve your grade. Your learning experience will depend almost completely upon your efforts.

## **Group Studying / Missed Classes**

You are strongly encouraged to use group study techniques. Consider working with various members of your class when working on homework. If you have to miss class for any reason, you are responsible to get any missed information from a classmate. Because of the short time for the class and the tenets of fairness, the instructor is unable to give private sessions to individual students.

## **Additional Help**

Some limited additional help may be available from the Accounting Graduate Assistants. You may also contact the UNT Accounting Department and get information about the times that the Accounting Lab is open. The text web site may also offer some additional practice materials. If a private tutor is desired, please let me know.

## **Academic Honesty**

All students are expected to be academically honest. Every effort will be made by your instructor and this department to discourage any type of cheating. This includes, but is not limited to, printing exam questions from Blackboard; sharing data with other students about exams; using unauthorized books, notes, or otherwise securing help in a proctored or online test; printing out and/or copying tests, assignments, reports, or term papers; collaborating, without

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authority, with another student during an exam or in preparing academic work; signing another student's name on an attendance sheet; or otherwise practicing scholastic dishonesty. Awareness of academic dishonesty by a classmate is considered the equivalent of cheating unless it is reported.

Plagiarism refers to representing the work of another person as one's own and failing to use proper citations when using another person's work. Graduate students should know well what constitutes plagiarism. Any student found guilty of cheating or plagiarism will (at a minimum) receive an F in the course and could be expelled from the University.

## **YOUR Grades**

You will earn your grades based on the following measures:

Homework (12 @ 10 points each)	120 points
Quizzes (6 @ 20 points each)	120 points
Online Exams (2 @ 100 points each)	200 points
Final, Proctored Exam	<u>160</u> points
Total points possible	<u>600</u> points

It is reasonable to expect that A = 90%; B=80%; C= 70%.c If averages fall below the norm, student grades will be ranked in order from highest to lowest to determine final grades.

## **Due Dates / Missing Exams and Assignments**

No one can turn in an assignment late this semester. There are no extensions available, and any work turned in after that date receives a grade of zero. All students may work ahead on their work, and all items must be completed by May 9 without exception. Be sure to pace yourself to make sure that you are not completing a great deal of work at the last minute. The latter work is harder than the first part of the course. A weekly schedule is given to help guide your work.

## **Returned Papers and Grades**

Your homework, quiz and exam grades on Connect will show up as soon as you complete them. The final exam will be posted as soon as possible after the exam is taken.

## **Semester Assignments**

Homework: Students will complete homework on 12 chapters. The homework for each chapter is worth 10 points for a total of 120 points for the semester. Homework may be done as many times as the student chooses, and the highest grade is earned. Assignments for each chapter are available on Connect Accounting.

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Quizzes: Students will take 6 quizzes -- one over each two chapters -- during the semester on Connect Accounting. The quizzes are all worth 20 points each. They are timed, and students make take them up to two times each, earning the highest grade. Students will not receive the same questions on the two different iterations of the quiz. Quizzes are open on Connect Accounting.

Exams: Students will complete three exams on Connect Accounting. These exams are timed and may be taken once each. The exams are multiple-choice in format and worth 100 points each. The exams are available on Connect Accounting.

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 at an approved testing center (i.e. Sylvan, Community Colleges, 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. 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 will be 40 multiple-choice questions and worth 160 points. Please be sure you have a four-function calculator. None will be provided, and you may not use your phone or any type of advanced calculator.

### Suggested Weekly Schedule

Week	Date	Chapter	Home-work	Quiz	Exam	Weekly Points
<b>Week 1</b>	Mar 17 - 23	Chapters 1 and 2	20	20		40
<b>Week 2</b>	Mar 24 - 30	Chapters 3 and 4	20	20		40
<b>Week 3</b>	Mar 31 - April 6	Chapters 5 and 13	20	20		40
<b>Week 4</b>	April 7 - 13	Exam 1 (1 - 4, 6, 13)			100	100
<b>Week 5</b>	April 14 - 20	Chapters 16 and 17	20	20		40
<b>Week 6</b>	April 21 - 27	Chapters 21 and 22	20	20		40
<b>Week 7</b>	April 28 - May 4	Chapters 23 and 25	20	20		40
<b>Week 8</b>	May 5 - 9	Exam 2 (16, 17,21-23,25)			100	100
<b>Denton</b>	May 10	Final Exam			160	160
<b>Total Points</b>			<b>120</b>	<b>120</b>	<b>360</b>	<b>600</b>

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## **Code of Civility**

We now include this section in order to insist on respectful behavior in all classes. Nonetheless, students are expected to abide by this code during class -- online and otherwise -- and in working with professors, staff and other class members. If students do not abide by this code, they will be referred to the department chair for sanctions.

### *Respect*

Treat all faculty, students and staff with respect and in a professional and courteous manner at all times, whether in person, over the phone or in written communication.

### *Kindness*

Refrain from using any form of insult or other disparaging remark.

### *Truth*

Cite only the truth, and never knowingly misrepresent, mischaracterize, or misquote information received from others.

### *Responsibility*

Take responsibility for your own actions, obligations and performance; do not blame others.

### *Cooperation*

Work together with other students, faculty, and staff in a spirit of cooperation toward our common goals of seeking and providing a quality education.

### *Privacy*

Respect and uphold the right to privacy, and do not talk about others in any negative way.

### *Nondiscrimination*

Respect different ideas and opinions, and reject bigotry in any form. Foster an environment that enables honest and open communication, free from harassment and intimidation, where alternative points of view are treated with consideration and the diversity of our academic community is appreciated.

### *Professionalism*

Complete your work in a timely, complete and thoughtful manner. Read all chapters; work diligently on all assignments. Do your best.

## **Honor Code**

By taking this course, you are subject to the expectations of the Honor Code. You agree that you will do all of your own work, take all of your own exams and quizzes, never cheat, never plagiarize or turn in anything created in a dishonest manner. Anyone who violates this code will be subject to harsh sanctions up to receiving an F in the course and expulsion from the University. If there are any questions about the Honor Code, it is the student's responsibility to ask for clarification.