

PRINCIPLES OF ACCOUNTING I
FALL 2020 (Section 901)

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Note: This is a tentative syllabus and subject to revision as deemed necessary by the instructor. These revisions, if necessary, will be announced in the D2L “News” section (homepage of D2L).

Note: The course is intended ONLY for students who will also need to take ACCT 2020. Students who need only one accounting course should enroll in ACCT 2000. Please consult your advisor if you have questions about this.

Prerequisite: Required freshman Math courses as defined by the student’s major

Course Description: An introductory course in the fundamental concepts and procedures of financial accounting for corporations. Emphasis is placed on the preparation and use of accrual-basis financial statements for decision-making. Additional topics include the regulatory environment, the role of ethics, and the application of technology in the accounting environment.

Incoming Skills: Students should have basic computer word processing, spreadsheet, and internet skills including the use of Desire to Learn (D2L).

Students must be **highly self-motivated, self-disciplined, and possess excellent time management skills.** Use the document “Progressing through the Modules” – presented in the 1st Module in the Content area for each examination period - AND the due dates provided in the D2L CALENDAR to pace yourself in the course.

Outcome Skills: After completing this course, the student should have a basic understanding of the Income Statement, Retained Earnings Statement, and Balance Sheet of a corporation. The student should understand the steps in the accounting cycle, the processing of information through an accounting system, and the role of the internal control system. The student should be able to differentiate between the cash and accrual methods of accounting and understand how these methods affect the financial statements.

Mode of Delivery – This course is offered as an **asynchronous online course** (students are *not* required to attend class at a designated time - learning resources including lecture videos are available on the course site) with **synchronous exams** (see **EXAMS** section for the specific date/times of exams via Zoom). **Optional but encouraged Supplemental Instruction sessions** will be offered as **Live Zoom Sessions** and will be recorded for later viewing (see **Supplemental Instruction** section).

Required Materials/Supplies: ETSU Customized Edition of: *Horngrén’s Financial and Managerial Accounting (7th edition, copyright 2021)* by Nobles, Mattison, and Matsumura, published by Pearson

- (1) A customized package of loose-leaf book + My Accounting Lab access code-available ONLY local bookstores.
- (2) Chapters covered in ACCT 2010: 1-9, and 11
- (3) **Required text includes materials for both courses: ACCT 2010 and 2020**
- (4) My Accounting Lab (online homework) access is **required**
- (5) An electronic copy of your ETSU Photo ID (to be submitted to a Dropbox on D2L) – This submission is required **Please note that students can purchase My Accounting Lab with an etextbook with MAL online homework access directly from Pearson at www.pearson.com/mylab instead of purchasing the customized loose-leaf package.** The purchase can be made at the time you register for the online homework associated with this course. See the instruction file for “**My Accounting Lab Registration Instructions**” (**Content area: Help & Instructions Module**) that is available on the D2L site. Also note:
 - (1) IF you order an etext/with MAL from Pearson, you will be given the *opportunity to order a printed version of the text for a very reasonable amount with free shipping to the student’s residence.*
 - (2) *Pearson gives students the option of signing up for free 2-week access when registering for MAL. This gives students access to the textbook (etext) and the online homework system. By the end of the 2-week period, the student must have purchased an access code. Instructions are provided in the “My Accounting Lab Registration” file on D2L (CONTENT: HELP & Instructions)*

Technological requirements:

1. **Active, reliable Internet Access** – Students are expected to have an alternative internet access (a “backup” plan) if experiencing unexpected Internet interruptions
2. **Web Camera** - Required for examinations
3. **Valid ETSU email account** that you check regularly or forwarded to an account that you check regularly. OIT can help you with this.
4. Current version of **Adobe Acrobat Reader** for opening PDF files (download link available on D2L site (CONTENT: HELP & INSTRUCTIONS))
5. **Media player** for lecture videos
6. **EXCEL** (*not* other spreadsheet programs) software
7. **Color printer recommended.** (Color has been used in the **Module Notes** to enhance the presentation of accounting topics).

Exams Online, synchronous exams (specific date and time) will be given in this course and students will attend a ZOOM meeting using a web camera during the examination period.

PLEASE NOTE: IN ORDER TO SIT FOR EXAMS, the student must have submitted an electronic copy of his (her) ETSU photo ID to the appropriate D2L Dropbox. Verification of each student’s identity will be performed for each exam.

Students will access exam instructions on the D2L course site at a specific date/time and must complete the exam in the allowed amount time period. Students are expected to start the exam at the specified time. Those who begin the exam late will be required to still finish at the specified end time. The instructor will be online during exams and students will be able to access the instructor using the PAGER CHAT function on D2L.

An unexcused absence from an exam will result in a grade of ZERO for that exam. Students must contact the instructor BEFORE the exam begins in order to be excused from an exam.

Exam dates/times for the course exams are available below and in the CALENDAR (Communications tab) on D2L.

Students are responsible for making work and other arrangements ahead of time so that they are able to take the exam as scheduled below and in the D2L CALENDAR.

Exam I: Modules 1-6	Wednesday, September 30 *(11:30 am START time)*
**Exam II: Modules 7-11	Wednesday, October 28 *(11:30 am START time *
**Exam III (final): Modules 12-15	Wednesday, December 8 (1:20 – 3:20 pm)

***Exact length (ending time) of Exams 1 and 2 will be determined later. Please set aside our original course time (11:30-12:50) as a minimum time period for these two exams.**

**** Exams II and III will be cumulative. Topics from prior exams will be included on these exams to reinforce the critical content of the course. Students will be advised before Exams II and III about the topics that will be included in the cumulative portion of these exams.**

Electronic Communication with Instructor: The best way to get in touch with your instructor is by email or by using the **PAGER function on D2L**. There are no preferred hours for contacting your instructor. (For emergency situations please contact the ETSU Accountancy Department at 423-439-4432). The student’s ETSU assigned email account must be used for email correspondence with the instructor. Please use **ACCT 2010 901 and YOUR NAME** in the SUBJECT line of the email. An email response can be expected within 24 hours unless posted otherwise in the News Note on D2L.

Getting Assistance:

1. You are encouraged to ask questions and respond to other students’ questions using the **D2L Discussion** tool (Communications tab). Your instructor will also participate in the discussion board.
2. If you do not wish to share your questions with the class, contact your instructor through **email** or use the **pager chat function on D2L**.
3. If you need help with Desire to Learn (D2L) click on the link provided in the **HELP & Instructions** module in the **CONTENT** area of D2L. Also see the file “Using D2L” located in the GETTING STARTED module on D2L.
4. If you need technical support with My Accounting Lab, click on the link provided in the **HELP & INSTRUCTIONS** module in the **CONTENT** area of D2L.
5. My Accounting Lab: Many help resources are available on MAL included “Help Me Solve This” and others. Students are highly encouraged to use the **“ASK MY INSTRUCTOR”** resource which triggers an email to your instructor who can see your actual work and assist you with any questions you have.

Due Dates/Late Policy: All due dates are shown in the **CALENDAR** area on D2L. Using the Calendar tool, you can show due dates for the day/week/month or search for an item. You should use these due dates to pace your work. Assignments will be considered LATE after **11PM** on the due date for all work. If you live in a **different time zone** than Johnson City, TN you must adjust accordingly for homework and exams.

1. **GRACE PERIOD:** You will be allowed **1 24-hour grace period** during the semester which can be used for My Accounting Lab assignments (*not* MAL quizzes –see below) or the Excel assignment but **NOT** for exams and quizzes. Beyond the 1-time grace period, **late work will receive a grade of ZERO.** However, you will receive feedback on the correctness of your work.
2. **My Accounting Lab Homework:** The On-line homework will become unavailable for scoring after **11 p.m.** on the due date. You will be given **UNLIMITED tries** until the due date/time. However, you can continue to practice the Lab and receive feedback after the due date but you cannot improve your score.

If you want to use your one-time, 24-hour grace period for a My Accounting Lab assignment, **you must notify your instructor via email** so that your instructor can electronically reset the due date for you. Otherwise, MAL will not score any work performed after the original due date.

3. **Quizzes:** A total of (13) 6-point quizzes will be available in one of the following locations :
(a) My Accounting Lab (b) D2L EVALUATION /Assessment (c) CONTENT area of D2L.

ALL quiz dates are presented on the D2L Calendar. **CLICK ON THE QUIZ CALENDAR EVENT TO GET INFORMATION ABOUT WHERE TO FIND THE QUIZ.** Quizzes must be taken during the allowed window of time and will be available at 11 am and must be submitted by 11 pm on Friday of each week except for October 30.

Note: (a) The grace period will NOT apply to quizzes.
(b) The student's lowest quiz score of 13 quizzes will be dropped.
(c) Only **one attempt** will be allowed for MAL quizzes
(d) Paging backwards will NOT be allowed on D2L Assessment Quizzes
(e) For D2L Assessment quizzes, the quiz availability ends at 10:30 pm
(The student must start the quiz by then and complete the quiz by 11:00 pm)

4. **EXCEL Assignment:** This assignment will be completed as we study worksheets in Chapter 4. The Excel assignment must be submitted through the **D2L Dropbox** and NOT as an email attachment and should contain the student's name in the filename. **If multiple files are submitted for the assignment, the last file sent prior to the due date will be the file to be graded.**
5. **SUPPLEMENTAL INSTRUCTION (SI) –** Your instructor will hold ZOOM meetings throughout the semester to work additional problems as we learn new topics. **You will find a set of SUPPLEMENTAL INSTRUCTION HANDOUTS** following the Help & Instructions Module that will be updated each week for the next Supplemental Instruction session. It will be highly beneficial to print these sets as students can complete the handouts along with the instructor during the supplemental instruction sessions.

Supplemental Instructions sessions will take place on **Mondays at 11:30 am with the first session scheduled for August 31.** Follow the CALENDAR on D2L (look for the event **SI** on the calendar) to see when these supplemental instruction sessions will be held. You are encouraged (not required) to join the live session on ZOOM (*links will be posted on the D2L NEWS NOTES on the homepage prior to each session*). **It is highly recommended that students receive this supplemental instruction so these sessions will be recorded for later viewing.**

Academic Misconduct: **Disciplinary sanctions imposed through institutional procedures will be pursued by the instructor. Suspected acts of academic misconduct will be reported to the appropriate University officials.** **Academic misconduct includes plagiarism, cheating on exams, giving or receiving of unauthorized aid in assigned work including on-line homework and other assignments.**

See next page for the Summary of "Grades Earned" in ACCT 2010 901.

GRADES EARNED IN ACCOUNTING 2010 – Section 901 FALL 2020

Your final grade will be determined as follows:

I. Exams = 400 points (74%)

- Exam I (125 pts)
- Exam II (125 pts) Cumulative
- Exam III (150 pts) Cumulative

Your Score

II. My ACCT Lab ON-LINE HOMEWORK (10%)

- 55 Points [Points earned/ Total points] X 55 pts =

Your Score

III. Excel Assignment – Chapter 4 (2%)

- 13 Points

=

Your Score

IV. Quizzes (13%)

- 72 points [6 Points * 12 Quizzes
lowest quiz score dropped]

Your Score

1 2 3 4 5 6 7 8 9 10 11 12 13

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TOTAL POINTS FOR THE SEMESTER = 540

***GRADING SCALE:**
A = 486-540
B = 432-485
C = 378-431
D = 324-377
F = below 324

* +/- system will be used (except no C- grade will be given)

*Grades on exams and the Excel assignment will be posted in the D2L Gradebook as these grade items occur.
The grades for MAL and Quizzes will be posted to the D2L Gradebook at the end of the semester.
You are encouraged to keep up with your quiz scores in the space provided in Part IV.*