

**ACCT 2101 - PRINCIPLES OF ACCOUNTING I**  
**Expanded Course Outline**  
**Fall – 2015 - online**

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**Office Hours:** M: 3:30-5:30  
W: 12:30-2:00  
3:30-5:30  
Th: 12:00-3:30  
4:30-5:30\*  
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**I. Catalog Description:**

Basic structure of accounting; accounting cycle for a service and a merchandising concern; notes, deferrals, and accruals; receivables; inventory, and plant assets; accounting systems and concepts; liabilities; equities; and investments.

**II. Required Background or Experience:**

- A. Prerequisites: G.P.A. of 2.0
- B. General Education (Core) Contribution:

**III. Expected Outcomes:** ([www.westga.edu/~accfin/outcomes.htm](http://www.westga.edu/~accfin/outcomes.htm))

The overall objective for this course is for you to learn about accounting as an information development and communication function that supports economic decision making. To this end, upon completion of the course you should:

- A. have a broad view of accounting's role in satisfying society's need for information and its function in business, in government, in other organizations, and in public accounting. (LG5)
- B. gain an overview of the accounting profession, encompassing its history, its ethics, its public responsibilities, and its international dimensions as well as an appreciation of the role of auditing in enhancing the credibility of publicly reported information. (LG5)
- C. understand the basic features of accounting and reporting by organizations, including the principles underlying the integrity and effectiveness of accounting information systems. (LG4, LG5, LG7)
- D. understand fundamental accounting concepts in addition to the elements of financial statements. These concepts include accountability, estimation, accounting judgment, the qualitative characteristics of accounting information, choice in accounting measurement, and the ethics of reporting. (LG5, LG7, LG8)
- E. understand that some accounting systems are more effective than others in given circumstances and that the decision usefulness of information produced by an accounting system depends on its design and choices among information capturing, analysis, and reporting options. (LG4, LG7)

- F. gain an appreciation that the accounting discipline is the focus of constructive debate and intensive rethinking caused by economic and technological change, and will continue to evolve in the future. (LG4, LG5)
- G. gain an appreciation of ethical issues through the coverage of ethics problems in the text. (LG5)

#### **IV. Text and References:**

Text: Financial Accounting, Spiceland, Thomas & Herrmann, McGraw-Hill Irwin, 2009, **3rd Edition** (978-1-25-913479-1) (Required)

You are also required to purchase access to McGraw-Hill's online content at <http://connect.mheducation.com/class/m-hopper-e01f15>. Instructions to start your account will be posted along with the orientation file. Two of your exams will be conducted on this site.

I urge you to do some price-checking; it may be possible to obtain an e-book along with online access and save money.

#### **V. Special or Unique Student Materials:**

Note: Effective Fall 2014, Scantrons for live exams will be furnished by the department.

Non-smudge eraser

Basic function calculator. Note: Only basic function calculators are allowed for examinations. (See Instructions For Examinations in section X. for the definition of a basic function calculator.)

#### **VI. Special or Unique University Facilities:**

Class conducted on Course Den.

#### **VII. Expanded Description of the Course and Instructional Methods:**

A. Description of the Course: The first course in accounting is very important to all who take it, whether they plan to become professional accountants or to use accounting information in non-accounting careers. We hope the course meets your educational needs, engenders accurate perception of the broad role of accounting in modern economies, and assists you in making well-informed career choices.

B. Instructional Methods:

Online – On Course Den, students will have access to PowerPoint presentations, iPod content, Excel templates and flash cards for each chapter. In addition, the instructor will supplement this with notes on each chapter, and conduct specific chats and discussions. Quizzes for each chapter will be completed online, and students will be required to complete exercises and problems for each chapter as specified by the instructor.

## VIII. Methods of Evaluating Outcomes:

### A. Evaluation Tools:

Your overall grade is based on quizzes and four exams.  
Weights are shown below. All quizzes will be taken online (CourseDen).

Online Exam 1	10%
Mid-term (Exam 2)	<b>35%</b>
Online Exam 3	10%
Quiz average	10%
Final Exam	<u><b>35%</b></u>
Maximum	100%

A = 90% or above;    B = 80%-90%;    C = 70%-80%;    D = 60%-70%;    F = below 60%

NOTE: The exams for ACCT 2101 are "standardized". The examinations are designed to measure the achievement of the Expected Learning Outcomes, cited in Part III above.

IMPORTANT: You **must** bring a Scantron Form 882-E or 882-ES for each exam.

MISSED EXAMS: Anyone unable to attend an exam should, if possible, contact the instructor prior to the exam. Persons missing an exam will take a makeup exam during exam week if the absence is excused by the Instructor.

### B. Learning Domains:

**Cognitive** (Knowledge, comprehension, analysis, and evaluation.)

**Affective** (Receiving, responding, and characterization.)

**Psychomotor** (Perception, guided response, and origination.)

## IX. Other Information:

RIGHTS AND RESPONSIBILITIES: The document at this link contains important information pertaining to your rights and responsibilities in this class. Please review it carefully:

[http://www.westga.edu/assetsDept/vpaa/Common\\_Language\\_for\\_Course\\_Sylla.pdf](http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Sylla.pdf)

SCHEDULE: The instructor will send you a weekly schedule detailing what is expected from you for each chapter.

TIME COMMITMENT: This is a course that requires at least 8 hours a week as an online class. This is only a suggested minimum; most will need to spend significantly more than this estimated time per week.

**READING ASSIGNMENTS:** Reading assignments are extremely important for success in this course. Each assignment should be read at least twice. If you have never done this, you will be surprised at how much clearer concepts become with an additional reading (or readings). You also may wish to do an outline or make study notes during your second reading.

**ASSIGNMENTS:** This consists of textbook problems assigned for each chapter. Completion and understanding of the assignments is very important for success in the course.

**ADDITIONAL HELP:** You are urged to make use of your instructor's office hours. These hours are set aside for your benefit and you are welcome to come in at any time during these posted hours. If you are unable to get to the office during the posted hours, see your instructor for an appointment.

## **X. Instructions for Live Examinations**

### **Materials needed for the examination:**

1. Scantron provided
2. Number 2 pencils (Pens may be used in addition to the pencils, but the pencils are needed for filling out the scantron form.)
3. Non-smudge eraser (**Before coming to the exam, test the eraser** to be sure that it erases cleanly without smudges.)
4. Basic function calculator (Basic functions are add, subtract, divide, multiply, square root, and percent. MC, MR, M+ and M - are okay also.) **CALCULATORS WITH MORE THAN THE BASIC FUNCTIONS ARE NOT ALLOWED.**

### **Examination Procedures:**

1. Only the above-mentioned materials and the examination copy are on the desktop. Scratch paper is not used. Calculations and notations are written on the exam. Examination Copies Are Not Taken from the Room.
2. Cell phones are turned off prior to entering the classroom.
3. Exams are handed out face down. Exams are turned over when the instructor says to do so. (Everyone will start at the same time.)
4. When the instructor says to do so, the exam is turned over and:
  - a. The number that is in the upper right-hand corner of your exam is written on the scantron form just above the space for the name.

- b. Your name is written on the scantron form and on the front page of the examination.
- 5. Calculators are not shared during the examination.
- 6. Students are responsible for turning in a scantron form free of smudge marks. No credit will be given for correct answers that are marked as incorrect because of smudge marks as a result of changed answers.
- 7. The answers marked on the scantron form are the ones graded. No credit will be given for answers marked correctly on the examination copy which are marked incorrectly on the scantron form.
- 8. Reminder: Budget your time.

### **MY.WESTGA.EDU**

The policy of the University of West Georgia is that each student is responsible for checking his/her [my.westga.edu](mailto:my.westga.edu) e-mail account on a regular basis.

### **EXTRA CREDIT**

There is no extra credit in this course beyond that explicitly stated in the course syllabus.

### **WORK FROM OTHER COURSES**

Work submitted for credit in other courses will not be accepted for credit in this course.

## XI. ACCT 2101 Tentative Schedule

Dates	Topics
Aug. 24-31	Chapter 1
Sep. 1-5	Chapter 2
Sep. 6-9	Chapter 3
Sep. 9	<b>Exam 1: Chapters 1, 2, &amp; 3—Online; Instructions will be provided</b>
Sep. 10-17	Chapter 4
Sep. 18-24	Chapter 5
Sep. 25- Oct. 1	Chapter 5
Oct. 2-8	Chapter 6
Oct. 9-14	Chapter 6
Oct. 14	<b>Mid-term Exam: Chapters 1 through 6—1201 Miller Hall; 7 pm</b>
Oct. 15-22	Chapter 7 (Last day to withdraw with a grade of W is October 20)
Oct. 23-29	Chapter 7
Oct. 30-Nov. 5	Chapter 8
Nov. 6-11	Chapter 8
Nov. 11	<b>Exam 3: Chapters 7 &amp; 8— Online; Instructions will be provided</b>
Nov. 12-19	Chapter 9
Nov. 20-26	Chapter 9
Nov. 27-Dec. 3	Chapter 10
Dec.3-9	Chapter 10; Handout on Statement of Cash Flows
Dec. 9	<b>Final Exam: All material since mid-term; 1201 Miller Hall; 8 pm</b>

### ASSIGNMENTS FOR ACCT 2101 online

CHAPTER	EXERCISE	PROBLEMS
1	1,5,6,8	2,3,4
2	2,6,7,8,10,19	
3	5,7,8,13,14,16,19	4,5,7
4	9,10,11,12,15	2,3,5
5	3,4,6,8,11,13,15,18	2,3,4,5

6	1,2,4,5,9,11,13,15, 16,17	1,2,3,7
7	5,8,9,11,13,14,,15,16	4,5,6,7,8
8	1,2,3,5,6,7,9,14	1,2,4,6,9
9	1,2,3,5,6,7,9,10,15	1,2,3,4,7
10	1,2,3,4,7,8,9,11,15	1,2,4,6,7