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ACTG 201.01: Principles of Financial Accounting

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ACTG 201: Principles of Financial Accounting

3 credits

Spring 2024



Instructor: Alexa Rauser, CPA
GBB 341
alexa.rauser@mso.umt.edu

Course section: Section 01 (CRN: 30820) TR 2:00 – 3:20pm, GBB L09
Section 03 (CRN: 30535), TR 12:30 – 1:50pm, GBB L09

Office hours: TR 11:00am – 12:00pm, 3:30-4:00pm, and by appointment

Course website: <https://moodle.umt.edu/>

I check email regularly and will try to return all emails sent during the day Monday-Friday within 24 hours. I will do my best to return your emails on the weekend. My office hours are listed above, but I can meet with you at other times during the week if you have a conflict. Please email me in advance and we can schedule a time to meet.

Expectation

The way to do well in this course is to put in the effort. There are no shortcuts. Accounting is the language of business, but like learning most languages, you must invest the time and energy to be successful. You'll need to put the work into this course. Showing up to class won't be enough. The class is fast-paced, so it's important to keep up with the material. Understanding accounting will be useful to you for the rest of your life, regardless of the field you choose. This course will enrich your understanding of basic financial accounting and reporting and can help you perform your work (whatever it is), understand accounting disclosures so you can better manage your personal finances, and participate in our economy as an informed citizen.

Mission Statements and Assurance of Learning

The College of Business at the University of Montana creates transformative, integrated, and student-centric learning experiences, propelling our students to make immediate and sustained impact on business and society. We nurture our students' innate work ethic to develop confident problem solvers and ethical decision makers. We pursue thought leadership and collectively create opportunities for a better life for our students, faculty, and staff.

COB Core Values:

- Students first: We educate the whole person
- Experiential learning: We create experiences that matter
- Thought leadership: We create rigorous and relevant knowledge
- Stewardship: We value people, planet and profit

Learning Goals: As part of our assessment process and assurance-of-learning standards, the COB has adopted the following learning goals for our undergraduate students:

Learning Goal 1: COB graduates will possess **integrated business knowledge** for the core disciplines of Accounting, Finance, Management Information Systems, Management and Marketing.

Learning Goal 2: COB graduates will be **effective communicators**.

Learning Goal 3: COB graduates will possess **problem-solving skills**.

Learning Goal 4: COB graduates will have an **ethical awareness**.

Course Learning Goals

At the end of this course, students should be able to:

- Define accounting terms and utilize basic Generally Accepted Accounting Principles and concepts;
- Recognize ethical considerations and proper internal control procedures in accounting and business;
- Compare and contrast sole proprietorships, partnerships and corporate types of organizations;
- Develop transactions using the basic/expanded accounting equation and the accounting cycle, and explain their relationships to the various financial statements;
- Describe cash systems controls and procedures, such as bank reconciliations;
- Differentiate among the accounting and reporting of short-term investments, notes receivables, accounts receivable, and uncollectible accounts;
- Evaluate the accounting and reporting of inventories, the effects of the various inventory costing methods, and the conditions for their application;
- Determine the measurement of the acquisition, depreciation, and disposal of long-term assets, and the impact of these transactions on the financial statements;
- Distinguish among the accounting and reporting of current liabilities, notes payables, and other liabilities;
- Identify and prepare a Multi-Step Income Statement, a Statement of Retained Earnings, and a Classified Balance Sheet, relating the relationships among these financial statements

Required Course Materials

Required Text: *Introductory Financial Accounting for Business*. Edmonds and Olds. **2nd** edition; McGrawHill. See Moodle for instructions on purchasing the online textbook.

Required Access: Connect. By following the link on Moodle, you should be connected to our Connect course.

Top Hat: See Moodle for Instructions

Calculator: BA II+. This is the required calculator for ACTG 202 and BFIN322.

Additional Information:

Co-requisite: MATH 115, 121, 151 or 162 (C- or better required to enroll in ACTG 202)

Note: Business students must take and pass the Major Field Test prior to graduation. Material from this class will be included on that assessment.

Course Format, Grading, and Policies

Format

Flipped Course: Flipped courses require interaction pre-class work (readings/assignments) to ensure comprehension of the basics. In class, we'll address complex areas, points of confusion, and apply the concepts through problems. We'll also meet several professionals so you can get a sense of what role accountants play as leaders and problem solvers. The course consists of 1) Pre-Class Assignments/Quizzes 2) In-Class Quizzes, 3) Post-Class assignments, and 4) Final Project. Grades are determined by performance on these assignments and examinations as follows:

<u>Component</u>	<u>Percent of Total</u>
Pre-Class Videos/Quizzes (equally weighted)	25%
In-Class Quizzes	10%
Final Project	5%
Midterm Exams (3 @ 15%)	45%
Final (comprehensive)	15%
Preparation, professionalism	↑/0
Total	100%

Grading

Traditional Letter Grading: Your grade for the course will be based on a total percentage using a standard scale:

A – Excellent*	B – Good*	C – Satisfactory*	D – Poor*	F – Failure*
90% – 100%	80% – 89%	70 – 79%	60 – 69%	Below 60%

Lower ends of the percentages (e.g., 80%-83%) generally represent the *starting* point for minuses and upper ends of the percentages (e.g., 87%-89%) generally represent the *starting* point for plusses.

**The verbal descriptions for each letter grade are excerpts from the Grading System of the Academic Policies and Procedures in the Catalog.*

Credit/No Credit Policy

This course is listed in the course catalog as a “T” course and must be taken for a traditional letter grade. CR/NCR grading is not an option for this course.

Pre-Class Assignments

Each pre-class assignment consists of a short lecture-style video and an approximately 5-10 question multiple choice or true/false quiz that assesses your understanding of the video. You must watch each lecture and take the assessment quizzes **before coming to class**. The video lectures and assessment quizzes are housed in in **Connect** (watch video for instructions). You can re-watch the lecture video as many times as you like. You can **submit each quiz for grading only once**, however, you also have an option on each quiz question to **check your work one time** before you submit the quiz for grading. The video lectures average 10 minutes in length. Not only are the video quizzes a significant portion of your grade, they are designed to prepare you for class and for the exams. **Please take them seriously. I strongly recommend you take notes while watching the lecture videos.** Typically, you will be required to complete 2-3 assignments before each class. I will drop your lowest **five** pre-class assignment grades.

Do not wait until the last minute to turn-in assignments. There are no make-up video quizzes and no credit for late video quizzes (including students who register late for the course). Assignments are considered late if it is submitted after the due date/time (even by 1 minute). Technical problems (i.e., internet issues, computer problems, etc.) are not valid excuses for submitting late. You can complete these quizzes in the COB computer lab if you do not have your own reliable technology. Don't wait until the last minute to complete assignments.

Preparation & Professionalism

Please come to class each day prepared to listen, work, and participate. Have your notes, worksheets, and a *real* calculator (*not the one on your phone*), out and ready. Students who miss class tend to do very poorly on exams, so I strongly encourage you to attend every class meeting (even if you are re-taking this class). Quizzes are given throughout class, and grades for these quizzes are based both on accuracy and participation. If you do miss class, you are still responsible for understanding and obtaining *from a classmate* all the material that was covered during your absence. This includes solutions to in-class example problems, assignments, and cases, as those materials will not be posted on Moodle. Office hours are not for tutoring because you missed class. You may need to seek external tutoring to catch up.

While I prefer students participate in class without being called upon, I reserve the right to call on you during class.

You are preparing for a professional career. Therefore, my expectations are that you conduct yourself in a professional manner. Timely attendance, following the computer/tablet and cell phone policy, treating each other with kindness and respect, are all a part of professionalism.

Acting with integrity is an important part of professionalism both inside and outside of the classroom. Students who commit any act of academic dishonesty will receive a zero for their preparation and professionalism grade.

In-Class Quizzes:

Each day, you'll be asked to respond to several "quiz" questions. These questions are graded for participation, accuracy, or both. Your score will be computed daily, and each day will factor into your in-class quiz grade equally. Most days will include some type of quiz component, but there may be days where you do not have any quiz component at all. These days will be excluded from the calculation. I will drop your lowest **three** in-class quiz scores.

Post-Class Assignments:

Additional practice homework is assigned in Connect. You are **strongly encouraged** to complete this homework, but it is not required. It will show you a score on the assignment so that you can see how you are performing but this score will not impact your grade. It is likely that you will see similar types of questions on your exams.

Project:

Later this semester, I'll provide more information on the project you'll complete in this class.

Exams:

Exams are closed-note and closed-book. Please bring a four-function calculator or BA II+ calculator for exams. All other forms of assistance or sources of information are prohibited. You will not be permitted to leave the classroom until you are done taking the exam. Please be sure to turn your cell phones *completely* off. If you check your phone during the exam, you will receive a grade of zero on the exam. I will provide updates on the time remaining. I encourage you to sit where you can see a clock.

There are **NO make-up exams**. Absences that are excused by the University and extreme emergencies will be dealt with on an individual basis. Graded exams remain the property of the professor but may be viewed at any time during office hours.

There is a common final exam day and time for ACTG 201. See the course schedule for more information.

Re-Grading Policy:

Any re-grade requests must be made within 7 days from the date the assignment or exam in question was returned to you. All re-grade requests must be typed and in a professional memorandum format. Please note that the assignment or exam will be completely re-graded, which may result in an overall increase or decrease in total points.

Extra Credit:

I will provide information on any extra credit opportunity during the course.

Communication:

You are responsible for the content of any e-mail, Moodle, or classroom announcements. You should verify that you have access to Moodle and that the email address on Moodle is your UM email address. It is your responsibility to ensure that your email is set up properly through Moodle so you can receive communications I send to the class.

Additionally, please be sure your emails to me are in *proper business format* including a salutation, closing, signature, correct capitalization, punctuation, and sentence structure. If your email does not meet these basic requirements, I will notify you to re-write your email, so to ensure a timely response, please be sure to write a professional email the first time. It might seem tedious, but it is good practice for your future career in business and will help you form the habit of writing professionally.

Course Flexibility:

The course schedule is tentative. It is your responsibility to attend class and be aware of schedule changes.

HOW MUCH TIME SHOULD YOU SCHEDULE OUTSIDE OF CLASS FOR PRINCIPLES OF FINANCIAL ACCOUNTING?

A good rule of thumb is for each credit in a course, you should plan on a minimum of two to three hours of dedicated study time outside of class. Since this course is a 3-credit course, you should plan to spend approximately 6-9 hours per week studying for ACTG 201. I strongly recommend that you schedule your study time each week, just like you schedule other activities such as your job, attending classes, appointments, etc.

KEYS TO SUCCESS IN PRINCIPLES OF FINANCIAL ACCOUNTING

To be successful in this class, keep in mind the following tips:

1. ***Prepare for Class.*** Treat pre-class videos like a traditional lecture class. ***Take Notes!*** These notes will help you immensely before exams. Do not procrastinate. Try to avoid thinking you can catch up, or that if you skip one chapter you will be fine. Accounting builds on concepts from each chapter and you may find yourself falling even farther behind if you try to skip one of the steps in the learning process.
2. ***Be honest with yourself.*** As you take assessment quizzes on Connect, don't assume you understand the material if you get it right. If you check your work and realize you were wrong, don't brush it off. Work to understand your error. Focus on obtaining an understanding, not memorizing. Given the amount of material, it will not be possible to memorize it all.
3. ***Attend Class. Students that attend class consistently perform better not only this course, but other courses. With that said, learning accounting will not happen by just showing up. Listening, asking questions, and working through practice problems will improve the quality of your learning experience.***
4. ***Practice.*** You will need to practice the concepts in this course over and over again. This class is unlike most you've taken. Memorization will only get you so far and will likely prove insufficient during exams. Take the pre-class and post-class assignments seriously. I strongly encourage you to work through the post-class assignments multiple times.

5. **Set aside time each day for this class.** Do not procrastinate. Waiting until the last minute to complete the assignments will likely cause you to rush through to complete them on- time, not to obtain an understanding. Work on one video at a time. In most cases in Connect, you can save your work and come back to it.
6. **Set up a learning space.** This space should be quiet. You should not be rushed or distracted. Silence your phone and other notifications. You'll likely need to re-watch the videos and re-work the problems. You're learning something new – much like an instrument or a language, it will take time for it to come together.
7. **Start with the old, end with the new.** Review old material before starting new material. Accounting builds on concepts from prior chapters. Reviewing material helps you build a solid foundation and will save you tons of time in preparing for exams. .
8. **Ask for help.** Bring your questions to class. Come to office hours. Take advantage of tutoring. Create a study group. Don't just throw your hands up in the air and give up. You'll just end up with an unfavorable outcome. Put in the time productively and you should see the results.

Emergency Procedures

In the event of a campus emergency during class, please follow instructions provided by your instructor or the UM emergency alert system. Failure to do so could hamper efforts to resolve the emergency situation in a safe, timely manner. A video explaining UM emergency procedures can be found here:

https://www.youtube.com/watch?v=iZ_9_Oj9ec4

Disability Accommodations

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and the Office for Disability Equity (ODE). If you anticipate or experience barriers based on disability, please contact the ODE at: (406) 243-2243, ode@umontana.edu, or visit www.umt.edu/disability for more information.

Retroactive accommodation requests will not be honored, so please, do not delay. As your instructor, I will work with you and the ODE to implement an effective accommodation, and you are welcome to contact me privately if you wish.

Artificial Intelligence

Artificial intelligence (AI) language models, such as ChatGPT, may be appropriate tools for some tasks professional accountants complete. However, AI is not a replacement for your own thinking, research, or judgment. In this class, I will strive to balance assignments that should be your own work and those that can be enhanced by using AI tools. If AI tools are permitted for an assignment, then they should be used with caution and proper citation. Examples of citing AI language models are available at: <https://style.mla.org/citing-generative-ai/> and <https://apastyle.apa.org/blog/how-to-cite-chatgpt>.

Behavior Expectations

Academic Integrity

Integrity and honesty are hallmarks of the accounting profession. It is your duty to abide by the University's academic policies, and it is my duty to enforce those policies. Cheating of any sort will not be tolerated. Cheating, failure to follow instructions, and/or failure to follow course policies may result in a reduced grade or a failing grade at the instructor's option. From the Provost's office:

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The University of Montana Student Conduct Code specifies definitions and adjudication processes for academic misconduct and states, "Students at the University of Montana are expected to practice academic honesty at all times." (Section V.A., available at <http://www.umt.edu/student-affairs/dean-of-students/default.php>).

All students need to be familiar with the Student Conduct Code. It is the student's responsibility to be familiar with the Student Conduct Code.

Classroom Conduct

Each class should be treated as a business meeting. Students are expected to attend all class meetings.

- If you need to leave class early or are going to be absent, please let me know in advance.
- The classroom is a place for learning and intellectual growth. Refrain from any behavior that detracts from the learning environment. This includes but is not limited to texting, surfing the web, having conversations while the instructor or a classmate is speaking, sleeping, etc.

Refer to the COB Code of Professional Conduct at <http://www.business.umt.edu/ethics/professional-conduct-code.php>

Drop Date

UM dates and policies will be strictly followed: <https://www.umt.edu/registrar/students/default.php>

Incomplete Policy

UM policies found at <http://www.umt.edu/withdrawal/stories/incomplete.php> will be strictly followed.

Email

According to University policy, faculty may only communicate with students regarding academic issues via official UM email accounts. Accordingly, students must use their UM accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response. To avoid violating the Family Educational Rights and Privacy Act, confidential information (including grades and course performance) will not be discussed via phone or email. All email communications should be professional in tone and content. A professional email includes a proper salutation, grammar, spelling, punctuation, capitalization, and signature. Please check your UM email daily so you won't miss important class and COB announcements.

Grievance Procedures

The formal means by which course and instructor quality are evaluated is through the written evaluation procedure at the end of the semester. The instructor and department chair receive copies of the summary evaluation metrics and all written comments sometime after course grading is concluded. Students with concerns or complaints during the semester should first communicate these to the instructor. This step almost always resolves the issue. If the student feels that the conflict cannot be resolved after meeting with the instructor, the student should contact the department head. If, after speaking with the department head and the instructor, the student still feels that the conflict has not been resolved, contact the Associate Dean of the College of Business.

UM Requirement – Bystander Intervention Training:

Attention freshman (0-30 credits): Please be sure to attend one of the mandatory bystander intervention trainings. All freshmen are required to complete this training before registering. A list of scheduled trainings is posted at: <http://www.umt.edu/safety/training/bystander.php>.

BASIC NEEDS SECURITY

Any student who faces challenges securing food or housing, and believes that this could affect their performance in this course, is urged to contact any or all of the following campuses resources:

Food Pantry Program

UM offers a food pantry that students can access for emergency food. The pantry is open on Tuesdays from 9 to 2, on Fridays from 10-5. The pantry is located in UC 119 (in the former ASUM Childcare offices). Pantry staff operate several satellite food cupboards on campus (including one at Missoula College). For more information about this program, email umpantry@mso.umt.edu, visit the pantry's website (<https://www.umt.edu/uc/food-pantry/default.php>) or contact the pantry on social media (@pantryUm on twitter, @UMPantry on Facebook, um_pantry on Instagram).

ASUM Renter Center

The Renter Center has compiled a list of resources for UM students at risk of homelessness or food insecurity here: <http://www.umt.edu/asum/agencies/renter-center/default.php> and here: <https://medium.com/griz-renter-blog>.

Students can schedule an appointment with Renter Center staff to discuss their situation and receive information, support, and referrals.

TRiO Student Support Services

TRiO serves UM students who are low-income, first-generation college students, or have documented disabilities. TRiO services include a textbook loan program, scholarships and financial aid help, academic advising, coaching, and tutoring. Students can check their eligibility for TRiO services online here: <http://www.umt.edu/trioss/apply.php#Eligibility>.

If you are struggling in any of these areas and feel comfortable approaching me, please contact me. I will do my best to help connect you with additional resources.

Cultural Leave Policy

UM has a Cultural and Ceremonial Leave Policy: Cultural or ceremonial leave allows excused absences for cultural, religious, and ceremonial purposes to meet the student's customs and traditions or to participate in related activities. To receive an authorized absence for a cultural, religious or ceremonial event the student or their advisor (proxy) must submit a formal written request to the instructor. This must include a brief description (with inclusive dates) of the cultural event or ceremony and the importance of the student's attendance or participation. Authorization for the absence is subject to approval by the instructor. Appeals may be made to the Chair, Dean or Provost. The excused absence or leave may not exceed five academic calendar days (not including weekends or holidays). Students remain responsible for completion or make-up of assignments as defined in the syllabus, at the discretion of the instructor.

Diversity, Equity and Inclusion (DEI)

Consistent with [Diversity, Equity, and Inclusion Plan](#), I will strive to include the representation of different identities, characteristics, experiences and perspectives of all students. I aim to offer everyone what they need to succeed by increasing access, resources, and opportunities for all, especially for those who are systematically underrepresented and have been historically disadvantaged. I desire to create a welcoming learning environment in which differences are celebrated and everyone is valued, respected, and able to reach their full potential.

Supporting Mental Well-Being of Students at UM

At UM, we value every student's wellbeing and believe that taking care of yourself is imperative to your success as a student. College students often experience issues that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you or a friend is struggling, we strongly encourage seeking support. Helpful, effective resources are available on campus.

- If you are struggling with this class, please visit during office hours or contact me by email at alexa.rauser@mso.umt.edu
- Check-in with your academic advisor if you are struggling in multiple classes or unsure whether you are making the most of your time at the University of Montana
- Reach out for Counseling Support at Curry Health Center Counseling. To make a counseling appointment call 406-243-4712 or go online to the Curry Health Portal to schedule an appointment
- If you feel you need accommodations for a mental health concern, reach out to the Office of Disability Equity (ODE) at 406-243-2243

- If you feel that you would benefit from general wellness skills to support your overall stress reach out to CHC-Wellness at 406-243-2809
- If you have experienced sexual assault, relationship violence, bullying, intimidation, or discrimination contact the Student Advocacy Resource Center (SARC) 406-243-4429 *24/7 support line 406-243-6559
- If you are experiencing a mental health crisis and seeking immediate help, call 911, go to the nearest hospital emergency room or call Campus Safety at 406-243-4000

Other Resources:

24/7 National Suicide Prevention Lifeline/Crisis Counseling: 1-800-273-TALK(8255)

24/7 Community Resource line, text 211 or go to: <https://montana211.org/>

The Strong Hearts Native Helpline: (844) 762-8483

National Crisis Text line, text "HOME" to 741741

STUDENTS OF COLOR, text "STEVE" to 741741

LGBTQIA2S+ Students, text "START" to 678678

24/7 Trevor Lifeline - for LGBTQIA2S+ folks in Crisis: (866) 488-7386, <https://www.thetrevorproject.org/>

Tentative Schedule: Spring 2024					
Week	Class	Date		Topic	Pre-Class Assignment*
1	1	Thurs	18-Jan	Course Introduction	
2	2	Tues	23-Jan	Ch 1 - An Introduction to Accounting	LO 1-1, 1-2, 1-3
	3	Thurs	25-Jan	Ch 1 - An Introduction to Accounting	LO 1-4, 1-5, 1-6
3	4	Tues	30-Jan	Ch 1 - An Introduction to Accounting	LO 1-7, 1-8, 1-9, 1-10
	5	Thurs	1-Feb	Ch 2 - Accounting for Accruals	LO 2-1, 2-2, 2-3
4	6	Tues	6-Feb	Ch 2 - Accounting for Accruals	LO 2-4, 2-5, 2-6
	7	Thurs	8-Feb	Ch 3 - Accounting for Deferrals	LO 3-1, 3-2
5	8	Tues	13-Feb	Ch 3 - Accounting for Deferrals	LO 3-3, 3-4
	9	Thurs	15-Feb	Catch-up and Review	
6	10	Tues	20-Feb	Exam 1 - Chapters 1-3	
	11	Thurs	22-Feb	Ch 4 - Accounting for Merchandising Businesses	LO 4-1, 4-2, 4-3
7	12	Tues	27-Feb	Ch 4 - Accounting for Merchandising Businesses	LO 4-4, 4-7
	13	Thurs	29-Feb	Ch 5 - Accounting for Inventories	LO 5-1, 5-2, 5-3
8	14	Tues	5-Mar	Ch 6 - Internal Control and Accounting for Cash	LO 6-1, 6-2
	15	Thurs	7-Mar	Ch 6 - Internal Control and Accounting for Cash	LO 6-3, 6-5
9	16	Tues	12-Mar	Ch 7 - Accounting for Receivables	LO 7-1, 7-2, 7-5, 7-6
	17	Thurs	14-Mar	Ch 8 - Accounting for Long-Term Operational Assets	LO 8-1, 8-2, 8-5
		Tues	19-Mar	No Class - Spring Break	
		Thurs	21-Mar		
10	18	Tues	26-Mar	Catch-up and Review	
	19	Thurs	28-Mar	Exam 2 - Chapters 4-8	
11	20	Tues	2-Apr	Ch 9 - Accounting for Current Liabilities and Payroll	LO 9-1, 9-2, 9-3
	21	Thurs	4-Apr	Ch 9 - Accounting for Current Liabilities and Payroll	LO 9-5, 9-6
12	22	Tues	9-Apr	Ch 11 - Proprietorships, Partnerships, and Corporations	LO 11-1, 11-2, 11-6, 11-7, 11-9
	23	Thurs	11-Apr	Ch 14 - Financial Statement Analysis	LO 14-1, 14-2, 14-3
13	24	Tues	16-Apr	Ch 13 - The Double-Entry Accounting System	LO 13-1
	25	Thurs	18-Apr	Ch 13 - The Double-Entry Accounting System	LO 13-2
14	26	Tues	23-Apr	Ch 13 - The Double-Entry Accounting System	LO 13-3
	27	Thurs	25-Apr	Ch 13 - The Double-Entry Accounting System	LO 13-4
15	28	Tues	30-Apr	Exam 3 - Chapters 9, 11, 13, 14	
	29	Thurs	2-May	Final Exam Review	
Finals Week		Mon	6-May	Common Final - 5:30-7:30pm (GBB - Room TBD)	

*Pre-class Assignments are due by the start of class