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Fall 9-1-2018

### ACTG 201.04: Principles of Financial Accounting

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**ACCOUNTING 201**  
**PRINCIPLES OF FINANCIAL ACCOUNTING**  
**Syllabus – Fall 2018**

ACTG 201 Principles of Financial Accounting (3 cr.)

Section: 04

Course Number: 72381

Class Time: Tues & Thurs 12:30 – 1:50 pm GBB 119

**Professor:** Jeanmarie Lord, Ph.D., CPA

**Office:** GBB 309

**Phone:** (406) 243-4438

**Email:** [jeanmarie.lord@umontana.edu](mailto:jeanmarie.lord@umontana.edu)

**Office Hours:** Tuesday & Thursday 3:30 – 5 pm  
And by appointment (email or call to arrange)  
Questions through email are also welcome.

**Teaching Assistant:** Dan Fouts

**Email:** [Daniel.Fouts@mso.umt.edu](mailto:Daniel.Fouts@mso.umt.edu)



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### REQUIRED MATERIALS

The following materials are required for this course:

1. **Textbook**

*Financial & Managerial Accounting* by Warren, Reeve, and Duchac **14<sup>th</sup> Edition**; Cengage

2. **Required Online Access**

The book publisher, Cengage, online test and homework supplement, CengageNOW (v2), is accessed through a registration code included with your textbook purchase from the bookstore or can be purchased separately online.

3. **Financial Calculator**

You cannot use a graphing calculator or other calculators with text memory during examinations. The Department of Accounting & Finance has approved two calculators for use in all Accounting and Finance courses – the **Texas Instruments BA II+** and then **Texas Instruments BA II+ Professional**. These calculators are highly recommended because they are (1) required for additional Accounting and Finance courses, including ACTG 202 and BFIN 322, (2) they are relatively inexpensive (Texas Instruments BA II+ retails for around \$35), and (3) are non-programmable and therefore acceptable to use during exams. I will teach with the **Texas Instruments BA II+** in class.

**NOTE:** You cannot use your Android phone or iPhone during the exam. Therefore, I do not recommend you purchase the BA II PLUS™ Financial Calculator App. I will **not** allow this app to substitute for a calculator.

### ADDITIONAL AVAILABLE MATERIALS

The following materials are posted to Moodle as a resource and are strongly recommended:

1. Lecture notes
2. Class slides
3. Practice exams

### SUPPLEMENTAL MATERIALS

1. Cengage downloadable Study Guide with solutions (also available [here](#))

### PREREQUISITE

All students enrolled in this course should have successfully completed (with at least a “C” grade), or be concurrently enrolled in M115, M121, M151 or M162 at the University of Montana or its equivalent.

**All prerequisites will be enforced.** If you do not satisfy this requirement, you should go to Advising in the COB Student Success Center located in GBB L35. Instructors may not waive prerequisites for their courses.

**NOTE:** You must earn a “C” or better to enroll in ACTG 202. Also, all College of Business students must take and pass the Major Field Test prior to graduation. Material from this class will be included on that assessment.

### OTHER IMPORTANT INFORMATION

**1. Access to Moodle**

I will use Moodle to post class lecture notes, announcements, study materials (including practice exams), and grades.

**2. Access to Cengage website**

You will be required to take all quizzes and complete all homework electronically through the Cengage website. It is your obligation during the first week of class to ensure that you have access to Cengage.

**3. Attendance**

Attendance in class is strongly encouraged and class participation is expected of all students.

### COURSE LEARNING GOALS

Financial accounting introduces you to basic accounting principles and practices. It traces through the process of analyzing, recording, and summarizing business transactions and preparing periodic financial statements. At the conclusion of the course, you will be able to:

1. Define the basic terms used by accountants to describe the components and processes of accounting systems;
2. Describe how an accounting information system collects, processes, and reports financial information for decision makers external to a business;
3. Account for basic financing, investing, and operating activities of a corporation;
4. Analyze transactions within the context of a double-entry accounting system;
5. Prepare the basic financial statements of a corporation;
6. Compare and contrast accrual and cash-basis accounting;
7. Describe internal controls to safeguard assets and enhance the accuracy and reliability of accounting records;
8. Apply the cost, revenue recognition, and expense recognition principles;
9. Analyze the performance of a corporation using its financial statements;
10. Describe the possible effects of a manager’s unethical behavior and of accounting errors on the financial statements.

### COURSE FORMAT

This is a *very* fast-paced class and the chapters build on one another. As such, it is extremely important that you keep up with required readings and homework problems. Your best chance for success in this course is to read the relevant chapter and attempt the assigned homework problems *before the night before they are due*. I know that most every professor asks you to do that and the average student never does. This course provides a vital foundation for success in business. By familiarizing yourself with the material before class, you will be better positioned to understand the information presented during lecture. You will also be more prepared to ask questions and seek clarification on things you did not completely understand in the chapter and will be able to seek out resources to help you, either at a tutoring session or at my office hours.

### COURSE EXPECTATIONS

You are responsible for your own learning process. Here are the daily requirements for class.

1. **Arrive on time.** In a large classroom, arriving late is a distraction to me as the instructor and to your peers. However, I would not want you to miss an entire class just because you were running late. If you are running late, enter quietly, take a seat, and immediately begin engaging in the material.
2. **Stay for the entire class.** Leaving early puts you at a disadvantage. Respect the class time and avoid scheduling conflicts with class. If you must leave early, please inform me *prior* to the beginning of class.
3. **Arrive Prepared and Participate.** You are responsible for your own learning. You are expected to study the chapter readings before topics are introduced in class and to complete assigned homework questions and exercises to reinforce what you learn. ***You can’t effectively learn accounting without doing the readings and***

**assignments.** I expect each of you to make a valuable contribution to the class' learning experience by asking questions, offering solutions to problems, and working with group members when group problems are assigned in class. Remember, we may challenge ideas, but we will not challenge *people*.

4. **Put Away Electronic Devices.** Turn off your cell phone and put it away during class. Texting is not permitted. Put away all other electronic devices (i.e. computers, ipads, etc.). These may not be used during class.
5. **Be Informed. Stay Informed.** It is your responsibility to regularly check both your email and the class site on Moodle. I will correspond with the class through email addresses supplied to me on Moodle and on Cyberbear. They are the email addresses that you have given the University for directory purposes. It is your responsibility to ensure this email address is active. Any outside-of-class announcements that I make (e.g., corrections or clarifications of items discussed in class, syllabus changes, etc.) will be sent to you via e-mail.

## **COURSE ASSIGNMENTS**

### **Chapter Reading Quizzes**

There will be 12 reading quizzes you will need to complete on Cengage by **11:55 pm the night before the class meets.** Please refer to the **Tentative Class Schedule** section for specific quiz dates. These quizzes are meant to get you thinking about the material. They will be posted at least one class meeting before they are due (i.e., a quiz due Monday at 11:55 pm will be posted after class on the preceding Thursday). The quizzes cover material for the upcoming class. Generally, the reading quiz will cover material for only one chapter, but occasionally the reading quiz may cover two chapters. You may attempt each question on the quiz only once. **NOTE: Late and make-up reading quizzes are not available for any reason** as the reading quiz is only available to the entire class the days preceding each class. This includes students who register late for the course. I will count the best 10 quiz grades out of the 11 quizzes towards your final grade calculation. The quizzes are an individual effort and any student that assists another student is in violation of the University of Montana Student Code of Conduct and will incur disciplinary action.

### **Chapter Homework (via Cengage)**

You are responsible for 14 chapter homework assignments via Cengage. All 14 chapter homework assignments will count towards your final grade calculation. For each problem on Cengage, you are allowed up to 3 attempts. If you get the answer correct within three attempts, you will receive full points. As long as you do not use up the three attempts for a problem, you can go back to the same problem at a later time and finish the rest of the problem. **The system will not accept assignments after the exact due date/time**, so do not put off submitting your answers. Technical difficulties are the student's responsibility, unless the homework system is down for some reason.

### **Unit (Midterm) Exam**

There will be three unit (midterm) exams. Each exam will be an individual-effort, closed book exam. The midterms are not cumulative; however, certain fundamental aspects of accounting that you learn for Exam 1, for example, may be needed for Exam 2 although they will not be explicitly tested. The exam will be in-class on the dates specified on **Tentative Class Schedule**. Please bring a 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. All cell phones must be completely off. If you access your phone during the exam, you will receive a zero. Students must take exams on their regularly scheduled days unless they have an excused absence. Excused absences ONLY include (1) University-approved absences, (2) documented health emergencies, (3) civil service such as military duty and jury duty, and (4) other emergencies deemed appropriate by the instructor. In all cases, the instructor must be notified prior to the exam unless the emergency makes such notification infeasible.

### **Final Exam**

A common departmental comprehensive final exam is administered for **ALL students** from all sections of ACTG 201 on Monday, December 10, 2018 from 5:30 pm to 7:30 pm. The final exam will be cumulative. It will be a closed-book, closed-note two-hour exam. **If you believe you have a conflict, inform me no later than November 19, 2018.**

## COURSE ASSESSMENT

Students' mastery of the course material is assessed through homework, participation, and exams. A grade of C or better is required in this course before taking ACTG 202. **Extra credit is not available.** All grades are updated in Moodle on a periodic basis. Final course grades are non-negotiable, regardless of secondary consequences.

Cengage Chapter Reading Quizzes (best 10 out of 12)	10%
Cengage Chapter Homework (all 12 out of 14)	10%
Midterm Exams (3 @ 20% each)	60%
Final Exam (Cumulative)	20%
Preparation, participation, & professionalism	+ / 0 / -

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

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

I will use discretion to utilize the symbols + or -. 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 pluses.

**NOTE:** All ACTG courses are listed in the course catalog as “T” courses, which means they must be taken for a traditional letter grade. CR/NCR grading is not an option for this course.

\* The verbal descriptions for each letter grade are excerpts from the University of Montana Academic Policies and Procedures catalog, available here: [http://archive.umt.edu/catalog/14\\_15/academics/academic-policy-procedure.php](http://archive.umt.edu/catalog/14_15/academics/academic-policy-procedure.php)

## TUTORING & COURSE ASSISTANCE

Students are strongly encouraged to attend office hours for course assistance, guidance, and accounting career advising. My office hours are Tuesday 3:30 – 5 pm, Thursday 3:30 – 5 pm and by appointment.

A student in the MAcct program, Jenna Morrison, hosts office hours for ACTG 201 students. She is available every day, Monday through Thursday, 2:00 – 3:30 PM in GBB 213. GBB 213 is a classroom inside the computer lab (GBB 209).

The TA for the class is Dan Fouts, a MAcct student. He can be reached with questions at [Daniel.Fouts@mso.umt.edu](mailto:Daniel.Fouts@mso.umt.edu).

## DISABILITY SERVICES FOR STUDENTS

Students with disabilities will receive reasonable modifications in this course. The student's responsibilities are to request them from me with sufficient advance notice and to be prepared to provide official verification of disability and its impact from Disability Services for Students. Please speak with me after class or during my office hours to discuss the details. For more information, visit the website for the office of [Disability Services for Students](http://www.umt.edu/dss/) (found online at <http://www.umt.edu/dss/>).

## BEHAVIOR EXPECTATIONS - PROFESSIONALISM

Students are preparing to become business professionals, and professional behavior is expected at all times. Students are expected to abide by the [COB Code of Professional Conduct](http://www.business.umt.edu/ethics/professional-conduct-code.php) (found online at <http://www.business.umt.edu/ethics/professional-conduct-code.php>). Treat class sessions like business meetings. Failure to adhere to these expectations may result in being asked to leave the classroom. In addition, students will:

- Remain in the class for the duration of class time (no in and out or leaving early)
- Bring all materials needed for class, including the book, calculator, and iClicker (not applicable for this class)

- Refrain from using any technology, including cell phones, not required for the class conduct at that time
- Being an active listener – not talking while others, including the instructor, are talking

### **ACADEMIC MISCONDUCT**

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 [here](#)).

The College of Business endorses academic honesty as a pillar of integrity crucial to the academic institution. Academic honesty is an important step towards developing an ethical backbone needed in a professional career.

Failure to practice academic honesty is considered academic misconduct. Academic misconduct will be penalized to the fullest extent. Students are expected to:

- Be knowledgeable of activities that are considered academic misconduct, as defined in section V.A. of the UM Student Conduct Code,
- Practice academic honesty on all exams, quizzes, homework, in-class assignments, and all other activities that are part of the academic component of a course,
- Encourage other students to do the same.

Confusion may arise in what is and is not academic misconduct. Students should ask their instructor if they are unsure if a behavior will be viewed as academic misconduct. A good rule of thumb is that any credit-earning activity in a course should represent the true skills and ability of the person receiving the credit.

A partial list of situations that are considered academic misconduct includes:

- Plagiarism – using another’s words, ideas, data, or materials and representing them as your own. This includes lifting anything from the Internet and embedding it in your work without proper citation of the source. It also includes using your own work previously graded for another class, unless explicitly permitted to do so by the current course instructor.
- Cheating on an Academic Exercise – using a source that the instructor did not explicitly authorize, regardless of how you came across the source. This would include:
  - using solutions manuals, test banks, graded material from another semester, information from another student (with or without their consent), and online essays or analyses (free or purchased),
  - sharing information about exam content with a student who has not yet taken the exam,
  - removing exams from the room without authorization,
  - consulting any unauthorized source during an exam, such as a cell phone, notes, the Internet, or another student’s paper,
  - receiving assistance on an academic exercise without instructor permission.
- Improper Influence – calculating to influence the instructor to assign a grade other than the grade actually earned. This includes lying to the instructor in pursuit of extensions, leniency, or grade alterations.
- Facilitating Academic Dishonesty – knowingly helping another person engage in academic misconduct.

The complete code is available on the College of Business website: <http://www.business.umt.edu/ethics/professional-conduct-code.php>

### **PROGRAM MISSION STATEMENT AND ASSURANCE OF LEARNING**

The University of Montana’s College of Business enhances lives and benefits society by providing a world-class business education in a supportive, collegial environment.

We accomplish this mission by acting on our shared core values of creating significant experiences, building relationships, teaching and researching relevant topics, behaving ethically, and inspiring individuals to thrive.

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

1. COB graduates will possess fundamental business knowledge.
2. COB graduates will be able to integrate business knowledge.
3. COB graduates will be effective communicators.
4. COB graduates will possess problem solving skills.
5. COB graduates will have an ethical awareness.
6. COB graduates will be proficient users of technology.
7. COB graduates will understand the global business environment in which they operate.

### **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.

### **DROPS AND INCOMPLETE GRADES**

This course follows published UM policies on drop dates and incomplete grades. These are excerpted below.

#### **Drop dates**

Dates and policies per the UM catalog:

- September 17, 2018 – last day to drop course in Cyberbear with no approvals required
- October 29, 2018 – last day to drop course with instructor and advisor signatures
- After October 29, 2018 – a "WP" or "WF" will appear on the transcript and no refund will be provided.

#### **Incompletes**

Policy per the UM catalog: "Incomplete grades are not an option to be exercised at the discretion of a student. In all cases it is given at the discretion of the instructor within the following guidelines. A mark of incomplete may be assigned students when (1) the student has been in attendance and doing passing work up to three weeks before the end of the semester, and (2) for reasons beyond the student's control and which are acceptable to the instructor, the student has been unable to complete the requirements of the course on time. *Negligence and indifference are not acceptable reasons.*"

### **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.

## STRATEGIES FOR EXCELING IN THIS CLASS

ACTG 201 is designed to encourage the learner to become cognitively involved in learning. To extract the most benefit from this course, I have provided some tips to help you succeed in this class.

### COMMIT TO ACTIVELY PARTICIPATE

1. **Attend each and every class.** Learning opportunities abound in class. You won't have another opportunity to cover the material in such depth. Don't miss this chance.
2. **Arrive at each class prepared.** Read the required chapter. You'll arrive ready to discuss and engage the content and contribute the classroom learning environment.
3. **Review after each class.** Confirm your understanding by working through assigned homework. Summarize the key points as if you had to communicate them to someone who missed the class. Review your notes as if you had to present them to a peer.

### "CHECK-IN" WITH YOUR OWN PROGRESS EACH WEEK

1. **Identify your goals for coming week.** Arriving late to class? Unhappy with quiz results? Think about your habits and make it happen.
2. **Review your graded quizzes/homework for feedback.** What areas did you lose points? Can you identify an error in your thought process? Rewrite the question and try it without referring to the solution. Identify a similar homework problem and try it on your own. Still struggling? Reach out to a trusted peer for an explanation (not the answer key) or reach out to the instructor.
3. **Give yourself the opportunity to be successful.** Ensure you have enough time to complete reading or assignments. Select an environment that allows you to be/stay focused and diligent.
4. **Keep calm and remain organized.** Maintain your notes, group assessment, homework files and past exams in good working order.
5. **Seek out other methods if what you are doing is not working.** There are many ways to establish and achieve high cognitive learning. Seek assistance from the instructor for new ideas.

### ADDRESS PROBLEMS WHEN THEY ARISE

1. **Don't understand something in class?** Ask right then.
2. **Not sure how to start an exercise?** Start with the basics: identify the accounts and write the journal entry.
3. **Struggling through readings?** Visit the instructor during office hours or email to schedule an appointment.
4. **Need more practice?** Work through additional chapter questions, exercises, or problems and meet with the instructor to review the solutions.
5. **Need motivation to engage the material more?** Attend free tutoring offered by Masters of Accounting student Jenna Morrison, available Monday through Thursday, 2:00 – 3:30 PM in GBB 213. Email the TA, Dan, to ask to meet with him. Find a study group or seek out your classmates or the instructor for additional goal setting.



**Tentative Course Schedule**

Prepare For:	Chp	Topic	Reading Assignment	Reading Quiz	Homework due on:
1	Tue Aug-28	1 Introduction to Accounting and Business			
2	Thu Aug-30	2 Analyzing Transactions	Chp 1: Read pg 4 to pg 22 Chp 2: Read pg 52 to pg 74	Quiz Chp 1 & 2 due 8/29 @ 11:55 pm	
3	Tue Sep-04	2 Analyzing Transactions			Chp 1 Hmwk due Mon 9/3 at 11:55 pm
4	Thu Sep-06	3 The Adjusting Process	Chp 3: Read pg 105 to pg 125	Quiz Chp 3 due 9/5 @ 11:55 pm	
5	Tue Sep-11	3 The Adjusting Process			Chp 2 Hmwk due Mon 9/10 at 11:55 pm
6	Thu Sep-13	3 The Adjusting Process			
7	Tue Sep-18	4 Completing the Accounting Cycle	Chp 4: Read pg 155 to pg 183		Chp 3 Hmwk due Mon 9/17 at 11:55 pm
8	Thu Sep-20	4 Completing the Accounting Cycle	Chp 4: Any reading not completed from Sept. 18	Quiz Chp 4 due 9/19 @ 11:55 pm	
9	Tue Sep-25	4 Completing the Accounting Cycle			
10	Thu Sep-27	*Catch-up & Review			Chp 4 Hmwk due Wed 9/26 at 11:55 pm
11	Tue Oct-02	*Exam 1 [Chp 1 to 4]			
12	Thu Oct-04	5 Accounting for Merchandising Businesses	Chp 5: Read pg 226 to pg 248 [Do not read "The Adjusting and Closing Process"]	Quiz Chp 5 due 10/3 @ 11:55 pm	
13	Tue Oct-09	6 Inventories	Chp 6: Read pg 286 to pg 300	Quiz Chp 6 due 10/8 @ 11:55 pm	
14	Thu Oct-11	7 Internal Control and Cash	Chp 7: Read pg 334 to pg 354 & pg 356	Quiz Chp 7 due 10/10 @ 11:55 pm	Chp 5 Hmwk due Wed 10/10 at 11:55 pm
15	Tue Oct-16	7 Internal Control and Cash			Chp 6 Hmwk due Mon 10/15 at 11:55 pm
16	Thu Oct-18	8 Receivables	Chp 8: Read pg 380 to pg 393 [Do not read "Comparing Direct Write-off and Allowance Method"]	Quiz Chp 8 due 10/17 @ 11:55 pm	
17	Tue Oct-23	8 Receivables	Chp 8: Read "Notes Receivable" pg 394 to 397 & "Reporting Receivables on Balance Sheet" pg 398		Chp 7 Hmwk due Mon 10/22 at 11:55 pm
18	Thu Oct-25	9 Long-Term Fixed and Intangible // Review for Exam 2	Chp 9: Read pg 424 to pg 433 [Do not read "Units-of-Activity Method"]; Read "Repair and Improvements" pg 439 to pg 440; Read "Disposal of Fixed Assets" pg 441 to pg 442; Read "Intangible Assets" pg 446 to pg 449; Read "Financial Reporting for Long-Term . . ." pg 450		Chp 8 Hmwk due Wed 10/24 at 11:55 pm
19	Tue Oct-30	*Exam 2 [Chp 5 to 8]			
20	Thu Nov-01	9 Long-Term Fixed and Intangible	Chp 9: Any reading not completed from Oct. 25	Quiz Chp 9 due 10/31 @ 11:55 pm	
	Tue Nov-06	*Election Day (No class)			
21	Thu Nov-08	10 Liabilities: Current, Installment Notes, Contingencies	Chp 10: Read pg 476 to pg 486 [Do not read "Employees' Fringe Benefits"]; Read "Contingent Liabilities" pg 492 to pg 493; Read "Reporting Liabilities" pg 494	Quiz Chp 10 due 11/7 @ 11:55 pm	Chp 9 Hmwk due Wed 11/7 at 11:55 pm
22	Tue Nov-13	11 Liabilities: Bonds Payable	Chp 11: Read pg 522 to pg 528 [Do not read "Amortizing a Bond Discount" yet]	Quiz Chp 11 due 11/12 @ 11:55 pm	
23	Thu Nov-15	11 Liabilities: Bonds Payable	Chp 11: Read pg 528 to pg 531		Chp 10 Hmwk due Wed 11/14 at 11:55 pm
24	Tue Nov-20	12 and Dividends	Chp 12: Read pg 560 to pg 573		Chp 11 Hmwk due Mon 11/19 at 11:55 pm
	Thu Nov-22	*Thanksgiving Break (No class)			
25	Tue Nov-27	12 and Dividends	Chp 12: Read pg 574 to pg 581	Quiz Chp 12 due 11/26 @ 11:55 pm	Chp 12 (First Half) Hmwk due Mon 11/26 at 11:55 pm
26	Thu Nov-29	*Exam 3 [Chp 9 to 12]			
27	Tue Dec-04	14 Financial Statement Analysis	Chp 14: Read pg 664 to pg 674 [Do not read "Accounts Receivable Analysis"]; Read pg 684 to pg 685; Read pg 689 to pg 690.	Quiz Chp 14 due 12/3 @ 11:55 pm	Chp 12 (Second Half) Hmwk due Mon 12/3 at 11:55 pm
28	Thu Dec-06	Review for Final Exam			Chp 14 Hmwk due Wed 12/5 at 11:55 pm
	Mon Dec-10	*Final Exam 5:30-7:30pm			