



## Course Title: ACCT 2311 Principles of Accounting

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**Instructor:** TBA **Office Hours:** TBA  
**Phone:** TBA  
**Email:** TBA

### Course Description

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Principles of Accounting is an introduction to the basic principles of financial accounting. The basic principles, concepts, and methods used in the generation of accounting data for financial statement preparation and interpretation. Asset, liability, and owner's equity valuation and their relationship to income determination are covered.

### Course Objectives

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Principles of Accounting I is an introductory survey course that deals with the concepts and techniques of developing and reporting accounting information. The course is designed to impart a basic understanding of the sources, development, reporting, communication, and use of accounting information.

This course will address the following topics:

- Financial Statements
- The Accounting Cycle
- Analyzing business transactions
- Time value of money
- Financial statement analysis
- Ethics and social responsibility

### Course Outcomes and Assessments

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Course Outcomes and Assessments Course Outcomes Upon completion of the course, students will be able to:	Assessments The objectives will be assessed by:	Program Learning Outcomes	Student Learning Outcomes
Demonstrate knowledge of the fundamental disciplines of business.	Tests of factual knowledge of accounting and business information.	<b>Foundation (F).</b> Our students will have a broad-based knowledge in the functional areas of business.	<b>F1:</b> Demonstrate proficiency in the principles of key business disciplines.

Discuss and apply domestic and global social justice issues and the role of business in solving them. Accountants and others should emphasize ethical choices at all levels of responsibility.	Case studies, ethical discussions related to the current material, and social justice assignments.	<b>Social Justice (SJ)</b> Our students will consider the ethical implications of business actions and processes, and propose socially just solutions.	<b>SJ1:</b> Incorporate Social Justice Principles when seeking resolution to business-related issues and offer potential alternatives and solutions. <b>SJ2:</b> Identify ethical implications of making business decisions.
Demonstrate analytical skills and critical thinking.	Financial statement analysis assignment	<b>Reasoning (R).</b> Our students will be critical thinkers and decision makers able to use qualitative and quantitative methods.	<b>R1:</b> Apply relevant information to arrive at a well-reasoned conclusion.
Apply technology as a tool to demonstrate current technology used in business settings.	Excel spreadsheet assignment	<b>Foundation (F).</b> Our students will have a broad-based knowledge in the functional areas of business.	<b>F1:</b> Demonstrate proficiency in the principles of key business disciplines.

## Required Textbooks and Materials

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TBA

## Grading

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A - Achievement that is outstanding relative to the level necessary to meet course requirements.

B - Achievement that is significantly above the level necessary to meet course requirements.

C - Achievement that meets the course requirements in every respect.

D - Achievement that is worthy of credit even though it fails to meet fully the course requirements.

P - Achievement that is satisfactory, which is equivalent to a C- or better (achievement required for a P is at the discretion of the instructor but may be no lower than equivalent to a C-.)

NP - Represents failure (or no credit) and signifies that the work was either (1) completed but at a level of achievement that is not worthy of credit or (2) was not completed and there was no agreement between the instructor and the student that the student would be awarded an I (see also I).

I (Incomplete) - Assigned at the discretion of the instructor when, due to extraordinary circumstances, e.g., hospitalization, a student is prevented from completing the work of the course on time. Requires a written agreement between instructor and student.



### Grading Scale (Based on points)

95 – 100 A	77 – 79 C+	59 – Lower	F
90 – 94 A-	74 – 76 C		
87 – 89 B+	70 – 73 C-		
84 – 86 B	67 – 69 D+		
80 – 83 B-	60 – 66 D		

### Exams

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Tests	15%
Assignment 1	15%
Assignment 2	15%
Assignment 3	15%
Class Participation	15%
Final Exam	25%

### Other Regulations and Policies

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#### Attendance and Participation

Attendance and active classroom participation are required of each student. Tests will cover for all course material provided through lectures and presentations, readings, discussions, cases, and videos during class. **Absences and/or a lack of participation in discussions will impact negatively on the final grade.** Each student is responsible for all material covered and/or assigned and any announcements made in any class session, whether student is present or not. Group activities require all students to participate and contribute to group discussions and projects.

**Students are expected to come to class on time and to have read assigned material before class.** There may be an occasional pop quiz to verify whether students have read the assignments before class.

**All work must be turned in on time.** Late work may be accepted but points will be taken off if work is not turned in to instructor when it is due. At all times, in class and group discussions, students are expected to respect contributions, questions, and opinions of other people. Demeaning others in any way is not acceptable.

#### Scholastic Dishonesty

You are expected to do your own academic work and cite sources as necessary. Failing to do so is scholastic dishonesty. Scholastic dishonesty means plagiarizing; cheating on assignments or examinations; engaging in unauthorized collaboration on academic work; taking, acquiring, or using test materials without faculty permission; submitting false or incomplete records of academic achievement; acting alone or in cooperation with another to falsify records or to obtain dishonestly grades, honors, awards, or professional endorsement; altering, forging, or misusing a university academic record; or fabricating or falsifying data, research procedures, or data analysis.

If it is determined that a student has cheated, he or she may be given an "NP" for the course, and may face additional sanctions from the Study Center.