



COURSE SYLLABUS

ACCT 201 WD– Accounting Principles I

Self-Paced Course - Web Based Format Option

Session begins on the 1st day of enrollment month and ends on the last day of the 6th month.

Instructor Information

Instructor Name: Todd Falcone

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Contact Information: For questions, comments, or concerns please contact:
Self-Paced Degree Program
Telephone: 563-425-5200 or 1-800-553-4150
E-mail: selfpaced@uiiu.edu
Address: Upper Iowa University, PO Box 1857, Fayette, IA 52142

Course Description

Semester Credits: 3 semester credits

Catalog Course Description: A study of accounting theory, record keeping, and the accounting cycle, with emphasis on accounting for the assets and related revenues and expenses reported on financial statements of a business organization.

Prerequisites: None

Credit Hours: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see *UIU's Policy Guidelines for Instructional Time Expectations*: [UIU Policies](#).

Course Materials

It is the student's responsibility to make sure she/he has access to all required course materials by the start of the session.

Required Textbooks

Warren, C. S., Reeve, J. M., & Duchac, J. (2021). Accounting (Looseleaf) (28th ed.). Boston, MA: Cengage Learning. **ISBN 13:** 978-1-337-90268-7

Recommended Resources

APA Publication Manual of the American Psychological Association: 7th Edition: American Psychological Association (2020),
ISBN-13: 978-1433832178

Recommended Resources

UIU Writing Center

- Email: writingcenter@uiu.edu
- Phone: (563) 425-5272

UIU Academic Success

- Email: academicsuccess@uiu.edu
- Phone: (563) 425-5264

Ordering Textbooks

Purchase your textbook through the online university bookstore, [BNC Direct](#), or by phone at (800) 325-3252.

Course Objectives

1. Analyze, record, and report business transactions.
2. Prepare financial statements: Balance Sheet, Income Statement, and Statement of Cash Flows.
3. Compute inventory cost using LIFO, FIFO, and average cost methods.
4. Interpret results of operations using financial accounting information (primarily from the accounts: cash, receivables, and payables).
5. Calculate and identify methods of recognizing depreciation cost for fixed assets.

Program Student Learning Outcomes

1. Access, utilize, evaluate, and synthesize quantitative and qualitative information in making business decisions.

2. Understand how internal and external environments impact functional areas of business.
3. Communicate effectively in various forms, such as written, oral, visual, or electronic formats
Course Requirements and Grading Criteria.

Course Requirements

1. Review the **entire** course syllabus before beginning the course. Be sure you understand the course procedures and objectives. Procedures do change, so please review **ALL** requirements and policies even if this is not your first course including, but not limited to, administrative withdrawal. Your course status will be affected if policies are not followed.
2. Students who develop a regular time schedule and set goals for unit completion are most successful in completing courses within a specific timeframe.
3. The feedback you receive from the instructor of your work is **critical** to your success on subsequent lessons. These comments allow you to improve and modify the next units if necessary.
4. Assignments are submitted using uiuLearn. Please complete all assignments and modules in order.
5. If the information in your syllabus is not clear or if units are not graded within a reasonable period of time, please contact your instructor using uiuLearn's email tool, if that doesn't work contact the Self-Paced Program office. We would like the opportunity to address concerns, however, we may not know unless we hear from YOU!
6. **ALWAYS** keep a copy of your completed work when submitting it for grading.

Grading Criteria

Activity	Points
Unit 1 Chapter Assignments (Chapters 1-3)	125
Unit 2 Chapter Assignments (Chapters 4-6)	125
Mid-Term Exam	180
Unit 3 Chapter Assignments (Chapters 7-9)	125
Research Paper	140
Unit 4 Chapter Assignments (Chapters 10-12)	125
Final Exam	180

TOTAL	1,000
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Grading Scale

Letter Grade	Percent	Points
A	93-100	930-1000
A-	90-92.9	900-929
B+	87-89.9	870-899
B	83-86.9	830-869
B-	80-82.9	800-829
C+	77-79.9	770-799
C	73-76.9	730-769
C-	70-72.9	700-729
D+	67-69.9	670-699
D	63-68.9	630-689
D-	60-62.9	600-629
F	0-59.9	0-599

Grades and Feedback

This syllabus contains all assignments necessary for completing your self-paced course. Submit your completed assignments via uiuLearn.

If you need academic assistance with the course, please feel free to contact the Self-Paced Degree Program office.

To protect the integrity of the final assessment/exam, you only receive your final grade on the exam; you do not receive any feedback on the answers to the exam questions. The answers to the questions on the exam are not shared with students. Please remember to stay academically honest.

Turnitin

Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty. Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

Extension

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can reenroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

Unit 1

Topics	Introduction to Accounting & Business / Analyzing Transactions/
	The Adjusting Process/Completing the Accounting Cycle
Activities	<i>Review Course Syllabus/About the Instructor/Unit 1 Introduction et al</i>
	<i>found under the Content Section of the D2L ACCT 201 WC Course</i>
	Read: Chapter 1: pgs. 2-33 / Chapter 2: pgs. 56-88 /
	Chapter 3: pgs. 110-138

	Study Illustrative Problems (Ill. Probs.) pgs. 30-32 / 85-88 / 136-137
Assignments	
	Chapter 1: Discussion Questions (DQs): 1, 2, 5, 7 pg. 33
	Problems starting on pg. 34: PE 1-2A; PE 1-4A, PE 1-5A; PE 1-6A;
	PE 1-7A; Ex 1-1; Ex 1-6; Ex 1-7; Ex 1-16; Ex 1-17; Ex 1-21; Ex 1-23;
	PR 1-2A; CP 1-2 Ethics in Action
	Chapter 2: DQs: 1, 2, 6, 10 pgs. 88-89
	Problems starting on pg. 89: PE 2-1A; PE 2-1B; Ex 2-2; Ex 2-4;
	Ex 2-5; Ex 2-8; Ex 2-9; Ex 2-16; Ex 2-22; PR 2-2A, CP 2-1 Ethics
	Chapter 3: DQs: 1, 2, 3, 4, 5, 9 pg. 138
	Problems starting on pg.138: PE 3-1A; PE 3-3A; PE 3-5A; PE 3-6A;
	PE 3-7A; PE 3-10A; Ex 3-1; Ex 3-5; Ex 3-13; Ex 3-18; Ex 3-25;
	PR 3-1A; PR 3-2A

Unit 2

Topics	Completing the Accounting Cycle / Accounting Systems /
	Accounting for Merchandising Businesses
Activities	<i>Review Course Syllabus and Unit 2 Introduction et al</i>
	<i>found under the Content Section of the D2L ACCT 201 WC Course</i>
	Read: Chapter 4 pgs. 160-202 / Chapter 5 pgs. 228-253
	Chapter 6: pgs. 278-319
	Study Ill. Probs.: pgs.200-202 / 251-253 / 317-319
Assignments	Chapter 4- DQs: 1, 2, 3, 4, 5, 6, 7, 9 pg. 202
	Problems starting on pg. 203: PE 4-1A; PE 4-1B; PE 4-3A; PE 4-3B;
	PE 4-4A; Ex 4-1; Ex 4-2; Ex 4-3; Ex 4-5; Ex 4-9; Ex 4-10; Ex 4-11;
	Ex 4-12; Ex 4-14; Ex 4-17; Ex 4-20; CP 4-1 Ethics in Action

	Chapter 5- DQs: 1, 2, 8 pgs. 253-254
	Problems starting on pg. 254: PE 5-1A; PE 5-2A; PE 5-3A; PE 5-5A;
	Ex 5-4; Ex 5-6; Ex 5-27; PR 5-1A
	Chapter 6- DQs: 1, 2, 3, 4, 5, 6 pgs. 319-320
	Problems starting on pg. 320: PE 6-1A; PE 6-2A; PE 6-3A; PE 6-4A;
	PE 6-5A; PE 6-6A; Ex 6-1; Ex 6-5; Ex 6-9; Ex 6-17; Ex 6-23; Ex 6-27
	Ex 6-30; PR 6-1A; CP 6-2 Ethics in Action
Assessment	Mid-Term Exam --In Course -Complete and Post

Unit 3

Topics	Inventories / Internal Control and Cash / Receivables
Activities	<i>Review Course Syllabus and Unit 3 Introduction et al</i>
	<i>found under the Content Section of the D2L ACCT 201 WC Course</i>
	Read: Chapter 7: pgs.346-376 / Chapter 8: pgs. 396-424 /
	Chapter 9: pgs. 444-469
	Study III. Probs.: pgs.374-376 / 423-425 / 467-469
Assignments	Note: Use 360 days to calculate interest for this text's problems.
	Chapter 7- DQs: 1, 2, 3, 4, 5, 10 pgs. 376-377
	Problems starting on pg.377: PE 7-1A; PE 7-2A; PE 7-3A; PE 7-4A;
	Ex 7-2; Ex 7-3; Ex 7-4; Ex 7-8; Ex 7-13; Ex 7-15; Ex 7-21; CP 7-1
	Chapter 8- DQs: 1, 2, 3, 5, 6, 8 pgs. 424-425
	Problems starting on pg. 425: PE 8-1A; PE 8-2A; PE 8-4A; Ex 8-3;
<i>Assignments cont.</i>	Ex 8-12; Ex 8-13; Ex 8-18; Ex 8-24; Ex 8-27; PR 8-2A; PR 8-3A
Topics	Inventories / Internal Control and Cash / Receivables
	CP 8-2 Ethics in Action
	Chapter 9- DQs: 1, 3 pg.469

	Problems starting on pg. 470: PE 9-1A; PE 9-2A; Ex 9-3; Ex 9-4;
	Ex 9-9; Ex 9-13; Ex 9-20; PR 9-4A; CP 9-2 Ethics in Action
Research Paper	Research Paper -See <i>instructions in Unit 2 and Unit 3</i>

Unit 4

Topics	Long-term Assets: Fixed and Intangible / Current Liabilities and Payroll /
	Accounting for Partnerships and Liability Companies
Activities	<i>Review Course Syllabus and Unit 4 Introduction et al</i>
	<i>found under the Content Section of the D2L ACCT 201 WC Course</i>
	Read: Chapter 10: pgs. 490-523 / Chapter 11: pgs. 540-566 /
	Chapter 12: pgs.588-615
	Study III. Probs.: pgs.523 / 564-566 / 613-615
Assignments	Chapter 10- DQs: 1, 2, 3, 5, 9 pg.524
	Problems starting on pg. 524: PE 10-2A; PE 10-3B; PE 10-4A;
	Ex 10-1; Ex 10-3; Ex 10-8; Ex 10-13; Ex 10-18; PR 10-2A; PR 10-6A
	Chapter 11- DQs: 1, 3, 4, 5, 9 pgs. 566-567
	Problems starting on pg. 567: PE 11-2A; PE 11-3A; PE 11-5A;
	Ex 11-1; Ex 11-5; Ex 11-7; Ex 11-9; Ex 11-12; Ex 11-14; Ex 11-17;
	Ex 11-24; PR 11-1A; PR 11-3A
	Chapter 12- DQs: 1, 2, 4, 6 pgs. 615-616
	Problems starting on pg. 616; PE 12-1A; PE 12-2A; PE 12-4A;
	Ex 12-1; Ex 12-5; Ex 12-18; PR 12-1A; CP 12-1 Ethics in Action
Assessment	Final Exam --In Course -Complete and Post

Course Expectations

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline,

Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#) (pg. 20 and 21). Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the [cpacredits.com](#) program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financialaid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Students through the cpacredits.com partnership follow the withdrawal policy listed above. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and cocurricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Disability Services (DDS) as early in the session as possible. In order to receive accommodations, students must disclose their disability to the DDS by completing a *Voluntary Disclosure Form*, as well as providing appropriate documentation. The *Voluntary Disclosure Form* is available in the DDS office or online at [Disability Services](#). Students will be given a *Request for Accommodations Contract* during their initial appointment with the DDS. **This appointment will be in person for Fayette campus students and over the phone for center, online, and self-paced students.** It is the student's responsibility to provide the instructors with a copy of the *Request for*

Accommodations Contract (for Center or online students, these contracts are emailed out to instructors by the DDS for the student). Additionally, students should work cooperatively with their instructors throughout the session to make sure that appropriate accommodations are being made. You can contact the DDS at (563) 425-5949, disabilityservices@uiu.edu, or stop by the office in the Student Center, Office of Student Life, Room 229.

Academic Misconduct Policy Cheating, academic dishonesty, and plagiarism constitute a violation of the offender's own integrity, as well as the integrity of the entire University; they will not be tolerated. Violators will receive sanctions based on the level of academic misconduct.

Cheating includes, but is not limited to:

- ✦ The use of unauthorized books notes or other sources in the giving or securing of help in an examination or other course assignments.
- ✦ The copying of other students' work or allowing others to copy your work. The submission of work that is not your own or allowing others to submit your work as theirs.
- ✦ The submission of the same work for two or more classes without the approval of instructors involved.

Academic dishonesty includes, but is not limited to:

- ✦ Sharing academic materials knowing they will be used inappropriately.

- ✦ Accessing another person's work without permission.
- ✦ Providing false or incomplete information on an academic document.
- ✦ Changing student records without approval.
- ✦ Obtaining and using texts or other materials intended for instructor use only.

Plagiarism includes, but is not limited to:

- ✦ The presentation of another's published or unpublished work as one's own.
- ✦ Taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source.
- ✦ Using charts, graphs, statistics or tables without proper citation.

Levels of Academic Misconduct and Sanctions

The faculty member teaching the course has the primary responsibility for resolving allegations of academic dishonesty, though egregious violations will be resolved by the School administration, the Academic Misconduct Board, or some combination thereof. The final decision on the level of a violation rests with the Academic Misconduct Board. Options for resolving an alleged case of academic dishonesty range from dismissing the allegation with no negative sanction to being expelled from the university ([Academic Misconduct Policy: Table 1](#)). A negative sanction is defined as an action taken by the faculty member that affects the student's grade for the assignment or his or her cumulative grade for the course. Anytime academic misconduct is detected, the procedures outlined in [Academic Misconduct Policy: Table 1](#) should be followed. The incident will be maintained in a searchable database maintained by the Office of Academic Affairs.

Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

This syllabus is subject to change.

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