

Principles of Accounting

(ACC-200-301-001)

ACC-200 Syllabus

Course Description

The vision of BYU Marriott is to “transform the world through Christlike leadership.” We aim to “develop leaders of faith, intellect, and character.” To do so, we focus on four core values, which we hope you will strive to undertake as you participate in this course:

- **Faith in Jesus Christ**

We value deep and abiding faith in Jesus Christ. Our faith gives us the capacity to envision a better future, the confidence to make that future happen, and the courage to act in the face of challenges.

- **Integrity in Action**

We value integrity and hold ourselves to the highest moral and ethical standards. Acting with integrity builds trust, strengthens character, and focuses our ambitions on things of eternal consequence.

- **Respect for All**

We value respect for all individuals as children of God and recognize the inherent worth, divine potential, and agency of each person. A climate of respect and belonging enhances our learning, facilitates collaboration, and encourages personal growth.

- **Excellence**

We value excellence in learning, teaching, research, management, and leadership. An expectation of excellence magnifies our influence and motivates us to continually improve.

ACC 200 is an excellent introduction to the world of business. Accounting is sometimes referred to as the *language of business* because its very purpose is to provide meaningful information to managers, investors, creditors, and government agencies with interest in a business.

Part of becoming a skilled manager, investor, or lender includes understanding accounting as it hones your ability to make well-informed decisions. In some respects, ACC 200 is a principles of business class because you will need to understand what a business is and how it operates to account for its activities properly. You must also know how to generate and interpret relevant financial information to navigate through the world of business successfully.

BYU Course Learning Outcomes

In addition to offering experiences that can facilitate character development and give you the opportunity to put the BYU Marriott values into practice, after taking this course, you should be able to do the following:

- Apply the Marriott values to class and peer interactions to improve learning and the experience in ACC 200 for yourself and others. (Christlike leadership and character development)
- Interpret and analyze the primary financial statements, including the balance sheet, income statement, statement of cash flows, and statement of equity. (excellence in technical knowledge)
- Use internal accounting tools such as product costing, cost-profit-volume analysis, non-routine decision, and the balanced scorecard analyses to understand how to make better business management decisions. (excellence in technical knowledge)

- Manage workload in a self-paced learning environment by meeting regular deadlines. (integrity in action)

Course Materials

There is no textbook for this course.

You will need a **basic calculator** for exams. You can use any calculator, other than your phone, while taking exams. If you go on to take additional accounting or business classes, you will need a financial calculator. The HP 10bII+ is an inexpensive and effective option that will work for all of your business classes.

Library Access

With your registration for this course, you have access to EBSCO, JSTOR, and other databases of online articles and information.

Key to Success in ACC 200

ACC 200 is not a class that requires proficiency in higher math. Although accounting and business finance are numbers-oriented studies, the math involved is elementary (literally just addition, subtraction, multiplication, and division). What is essential in the study of accounting and business is the ability to organize and analyze information. Business language and terms have carefully defined meanings, and proper business communication requires the precise use of these terms. An ability to read and communicate with clarity is not only critical to success in this class, but also success in the world of business.

A high level of self-discipline is required to complete this course. You cannot afford to get behind.

I strongly recommend you set up a personal study schedule that regularly earmarks specific times when you will work on the material for this class.

Course Communication

The university requires that all course communication be sent to your BYU email address. Important announcements (sent to your BYU email) will be sent regularly to help you be successful in the course. Please make sure you are checking your BYU email regularly (at least once a day). If you are unsure how to access your BYU email, please contact OIT (<https://oit.byu.edu/>).

You can also email the TAs at ACC200@byu.edu. *Do not use Canvas's built-in messaging feature to communicate with the TAs as this may significantly delay their ability to provide you with a response.* Whenever emailing, please make the subject line **"ACC 200 Independent Study"**. This will ensure that your email is answered correctly and will be responded to in a timely manner.

Assignments

You will complete these assignments during the course.

Quizzes

Syllabus Quiz

- The first week of classes, you will complete a syllabus quiz. This quiz will assess your understanding of the information contained in this syllabus. This quiz includes true or false and multiple-choice questions that encourage you to read and understand these course policies. You have *unlimited attempts* to take this quiz, and you may refer to the syllabus as you take the quiz. *You cannot drop this quiz, and you can not move on in the course without completing it with 100% accuracy.*

Review Quizzes:

- Starting with Module 3, each new content module begins with a review quiz.

- These quizzes are reviews of prior modules designed to deepen your understanding of accounting.
- Each quiz consists of five questions randomly selected from the practice problems of prior modules.
- You have three attempts for these quizzes.
- Feel free to take them three times if you would like. Canvas will record your highest score on from all three attempts.
- I will drop your lowest review quiz in determining your final score.

Module Quizzes:

- You will have one attempt lasting 60 minutes for each module quiz.
- These quizzes are open packet, canvas videos, and notes; *they are NOT open neighbor, internet or AI (e.g., ChatGPT).*
- The recommendation is that you first attempt the problems on your own without any help from notes; however, before you submit, check your work in your notes. The goal is to identify any learning gaps that you have regarding the material, not to just look up and input an answer. You will not have notes available to you on exams.
- *Quiz solutions are provided immediately after the quiz is submitted; however, you may not return to them.*
- I will drop your lowest module quiz in determining your final score.

Application Assignments

- Through this course, you will complete several assignments to help you apply the accounting concepts you learn to real-world scenarios. These assignments address a variety of current accounting-related topics. I will provide detailed instructions for each of these assignments in the weekly module pages. Your grade will depend on the completion and content of your submission. I will drop one application of accounting assignment in determining your final score.

Lesson Content

- To learn new content, you will watch videos and have opportunities to apply what you learn through self-check questions and interactive activities. The self-check questions are not graded, but are provided to give you practice to prepare for the graded quizzes and exams. You should set aside adequate time each day to go through the videos. Your ability to learn the online material by being *engaged* and *doing* what is asked will help you develop life-long learning habits, skills, and abilities.
- You will see that the videos can be sped up to twice the normal speed. I recognize that most of you will take advantage of this time-saver, but I suggest staying within the 1x to 1.75x range. At 2x speed, it becomes difficult to keep up with the chipmunk talking. Dropping down to 0.5x is extremely unpleasant and not recommended.

Exams

You will complete these exams during the course. You will take a total of three exams: two midterm exams and one comprehensive final exam. Every exam question is in multiple-choice format. *You will only be able to take the exams through Independent Studies Proctored Exam Services.* You can access more information about each exam on Canvas. There will be practice activities and quiz questions to help you prepare for each exam.

Exam 1

- Modules 2–4 covered
- no time limit
- 25 questions

Exam 2

- Modules 6–9 covered

- no time limit
- 25 questions

Exam 3 (Final Exam)

- Modules 1–14 covered
- no time limit
- 35 questions
- You must pass the final exam with at least 60% to earn credit for the course. You may retake it twice, for a fee, upon request.

Professionalism

The Marriott School of Business is one of the professional colleges on campus. Accordingly, I expect you will act professionally with each other and the TAs.

Professionalism includes the following:

- Being courteous, respectful, and helpful to your peers, TAs, and faculty.
- Asking questions if you need help and being willing to offer assistance to others where needed.
- Checking the syllabus, assignment instructions, class slides, and announcements on Canvas before asking the TAs or your instructor. You may be able to answer your question with the information already provided on Canvas. *If you have any personal concerns, please directly reach out to your instructor.*
- Taking responsibility for your learning, including being excited to participate in activities actively.

Grading

Note: If you need help or want more information about study skills, academic success skills coaching, live tutoring, or course-specific support, reach out to the [Student Success Center](#)[Links to an external site.](#).

Your grade in this course will be based on these assignments and exams.

Assignment or Exam	Format/Grading	Percent of Total Grade
Application of Accounting Assignments	Graded Survey or Quiz	10%
Syllabus Quiz	Quiz	1%
Review Quizzes	Quiz	12%
Module Quizzes	Quiz	17%
Exam 1	Proctored Midcourse Exam	14%
Exam 2	Proctored Midcourse Exam	18%
*Exam 3 (Final Exam)	Proctored Final Exam	28%

*You must pass the final exam with at least 60% to earn credit for the course; you may retake it twice, for a fee, upon request.

Grade Scale

Your letter grade is calculated according to this scale:

- **A:** 93–100%
- **A-:** 90–92%
- **B+:** 87–89%
- **B:** 84–86%
- **B-:** 80–83%
- **C+:** 77–79%
- **C:** 74–76%
- **C-:** 70–73%
- **D+:** 67–69%
- **D:** 64–66%
- **D-:** 60–63%
- **E (fail):** 59% and below

Assistive Technology

Recommended Screen Reader: NVDA (NonVisual Desktop Access)

In this course, we highly recommend the use of NVDA (NonVisual Desktop Access) as the primary screen reader for individuals with visual impairments or who rely on screen reading technology. NVDA is an open-source and freely available screen reader that provides reliable and comprehensive support for navigating digital content, including websites, documents, and applications.

Getting Started with NVDA

If you are new to NVDA or need assistance setting it up, please visit the official NVDA website (<https://www.nvaccess.org/>) for installation guides, tutorials, and support resources.