

Syllabus – Summer 2025 Alternative 6 week Session
June 2, 2025 – July 11, 2025

Excluding materials for purchase, syllabus information may be subject to change. The most up-to-date syllabus is located within the course in HuskyCT.

Course and Instructor Information

Course Title:	Principles of Financial Accounting
Credits:	3
Format:	Online, Asynchronous via HuskyCT
Prerequisites:	None
Professor:	Suzanne E. Cansler, CPA, MSA
Email	suzanne.cansler@uconn.edu

A note from Suzanne Cansler:

Welcome to ACCT 2001 - I'm an Instructor-In-Residence in the Department of Accounting in the School of Business. I spent a significant part of my career practicing accounting as a Certified Public Accountant (CPA), and now I am at UConn to share my enthusiasm with you! I love facilitating your learning experience! Whether you're taking ACCT 2001 at the start of your major or just taking it as part of your general education requirements, I look forward to spending the next six weeks with you as we explore what I like to call "the language of business!"

I've designed this syllabus to give you essential information about our class and point you to other resources supporting your success in and outside the classroom. I encourage you to contact me if you face any barriers to your engagement with our class. I also encourage each of you to take advantage of office hours. Office hours are a great time to discuss questions about the course and class material. I'm also happy to discuss other questions about business in general, especially if you're interested in a career in accounting!

Communication Methods

Virtual Office Hours in WebEx:

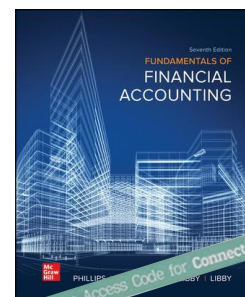
- Monday, Wednesday, Friday: Noon to 1:30 PM, EST, and by appointment
- Suzanne Cansler's Personal Room: <https://uconn-cmr.webex.com/meet/sec15101>

Course Materials

Please purchase the required course materials before the first day of class.

1. Phillips/Clor-Proell/Libby/Libby Bundle: Fundamentals of Financial Accounting, 7th + CONNECT
2. Connect Access Code
3. Respondus Lockdown Browser:
<https://download.respondus.com/lockdown/download.php?id=856213959>

This course requires the use of LockDown Browser and a webcam for online exams. The webcam can be the type that's built into your computer or one that plugs in with a USB cable. Please see additional information regarding the installation and use of Respondus Lockdown Browser with Monitor in the Orientation section of our HuskyCT course site.



Student Registration for Connect through Blackboard:

1. Sign into your school's Blackboard – we call it "HuskyCT"
2. Go to your instructor's course.
3. Click on any Homework Assignment (located within each learning module)
4. Follow the on-screen instructions to register.

You have several options:

1. Purchase the textbook through the UConn bookstore and enter the Connect Access code
2. Buy the e-book directly from Connect (you can purchase the loose-leaf copy of the book after you have registered)
3. Rent the book
4. Get started with a free 14-day trial period

After registering once, you will be taken directly into Connect each time you select a required reading, homework, quiz, or any other assignment from the Content Homework Lab in HuskyCT.

Course Description

The study of the generation and interpretation of accounting information as a basis for financial statement analysis and management decision-making.

Course Objectives

The course objective is to learn to read, understand, and analyze financial statements. The course adopts a decision-maker perspective of accounting by emphasizing the relation between accounting data and the underlying economic events that generated them. The course focuses initially on how to record economic events in the accounting records (i.e., bookkeeping and accrual accounting) and how to prepare and interpret the primary financial statements that summarize a firm's economic transactions (i.e., the balance sheet, the income statement, and the statement of cash flows). After taking this course, you will be able to:

- Describe the accounting information system and the external financial reporting process.
- Construct an accounting information system, including processing business transactions, considering internal controls, and generating financial statements.
- Interpret the information contained in published financial statements.
- Identify areas of choice in financial accounting principles and estimates.
- Describe issues related to income measurement, financing and investing, and financial reporting and analysis.

Accounting Program Learning Objectives and Outcomes:

The accounting curriculum is designed to accomplish the undergraduate program learning objectives derived directly from the School of Business mission statement. This course provides curriculum related to the following undergraduate accounting degree learning goals and objectives:

Learning Objectives		Activity Level for ACCT 2001		
		Intro	Medium	Extensive
LO 1A	Financial Reporting Concepts and Decisions	X		
LO 1B	Managerial Accounting Concepts and Decisions			
LO 1C	Tax Compliance Concepts and Decisions			
LO 1D	Auditing Concepts and Decisions			
LO 2A	Oral and Written Communication			
LO 2B	Teamwork			
LO 2C	Professional Codes of Conduct			
LO 2D	Accounting Careers and Licensure	X		
LO 3A	Ethics	X		
LO 3B	Legal Responsibilities			
LO 4	Global Business Environment			
LO 5A	Analyze and Report Economic Events	X		
LO 5B	Accounting Systems	X		
LO 5C	Data Analytics			

Course Outline

For a detailed schedule of assigned work and due dates, please see the Course Schedule of Assignments in HuskyCT.

Course Requirements and Grading

Course Components	Points	Weight %
6 Weekly Quizzes (100 points each, use Respondus LockDown Browser)	600	60%
SmartBook "SB" (12 assignments, 5 points each drop 2 lowest)	50	5%
Concept Overview Videos "COV" (12 assignments, 5 points each, drop 2 lowest)	50	5%
Homework assignments (12 assignments, 10 points each, drop 2 lowest)	100	10%
Practice quizzes (12 assignments - 20 points each - 2 attempts, drop 2 lowest)	200	20%
Total required course points	1,000	100%
Extra Credit Opportunities		
Course Orientation and Syllabus Quiz	10	1%
Continuous Problem (12 assignments, 2 points each)	24	2%
Excel Simulations (11 assignments, 2 points each)	22	2%
Total possible course points	1,056	106%

Quizzes and Optional Final Exam:

- **Chapter Quizzes (600 points)** will be held online using LockDown Browser with Monitor. The quizzes will open at 12:00 AM on the Friday of the weekend due and must be completed no later than 12:59 PM. on Sunday. All times are EST. You will be given one hour to complete 20 multiple-choice questions. Quizzes are based on the textbook, in-class discussions, homework assignments, and ungraded practice material.
- **Optional Final Exam (200 points)** Note: The cumulative Final Exam is optional. If you are dissatisfied with your grade after completing six quizzes, you may take a cumulative Final Exam. If your score exceeds your quiz grades, I will replace your two lowest quiz scores with the score you receive on the final – it is a way for you to improve if you have fallen behind.
- **Please use Respondus Lockdown Browser with Monitor to take your Quizzes and Optional Final!**

Weekly Assignments:

All assignments can be found in HuskyCT, in their respective module. I have designed the homework assignments to help you navigate through the course using a predictable, manageable routine. **Note: With the exception of SmartBook assignments, a 10% per day penalty will apply if you turn the assignments in late.**

- **Smartbook – SB (50 points)** SB is an interactive study tool that will create a personalized study path customized to your individual needs. SB helps you study more efficiently by delivering an interactive reading experience through adaptive highlighting and review – **Smart Book is all or nothing. If you turn it in late, you will receive a zero.**
- **Concept Overview Videos - COVs (50 points)** COVs provide engaging narratives of key topics in an interactive online format. They follow the structure of the text and are organized to match chapter learning objectives. The COVs provide additional explanation and enhancement of material from the text chapter, allowing you to learn, study, and practice with instant feedback at your own pace.
- **Connect Assigned Homework Problems (100 points)** homework is due for every chapter – refer to course outline of assignments
- **Connect Chapter Assessments (200 points)** test your understanding of the chapter and homework. They are not timed and are open book and open note. You have two attempts, and I count your highest score.
- **Optional Extra-credit**
 - **Course Orientation and Syllabus Quiz (10 points)**
 - **Continuous Problem (24 points).** This problem follows a business start-up and aligns with the material covered in each chapter.
 - **Excel Simulations (22 points).** These Excel problems pull together the key concepts from each chapter.

Grading Scale:

Points	Grade	GPA
> 925	A	4.0
895 – 924	A-	3.7
865 – 894	B+	3.3
825 – 864	B	3.0
795 – 824	B-	2.7
765 – 794	C+	2.3
725 - 764	C	2.0
695 - 724	C-	1.7
665 – 694	D+	1.3
625 – 664	D	1.0
595 – 624	D-	0.7
< 595	F	0.0

Final grades are not negotiable.

Students are given many opportunities to earn points, as well as 56 bonus points. All assignments are graded electronically without opportunity for bias. The points listed in the chart to the left are already “rounded.” A student who earns 864 points has earned a B, not a B+. Requests for grade changes after the final exam will only be considered in the event of a grade calculation error.

Due Dates and Late Policy

- **All course due dates are located in the Course Schedule in HuskyCT.** Deadlines are based on Storrs, CT time (Eastern Standard Time); if you are in a different time zone, please adjust your submittal times accordingly. *I reserve the right to change dates if necessary as the course progresses. All changes will be communicated in an appropriate manner.* Late submission of class deliverables is subject to a 10% penalty per day for each day late.

Course Tips for Success:

1. **Announcements and Emails** - HuskyCT is your primary source of information from me! I will post Announcements in HuskyCT throughout the term. It is your responsibility to check HuskyCT regularly for important course-related information!

Feedback and Grades

Grades will be posted at different times based on the assessment type. Connect assignment grades will be provided once the deadline for the assignment has passed (see Course Schedule). Note, most assignments expire at 11:59 PM Eastern Standard Time. To keep track of your performance in the course, refer to the Gradebook tab in HuskyCT.

Weekly Time Commitment

You should expect to dedicate a **minimum of 21 hours per week** to this course. This expectation is based on the various course activities, assignments, and assessments and the University of Connecticut's policy regarding credit hours. Some weeks will require less of a time commitment, and others will require more. More information related to hours per week per credit can be accessed at the [Online Student website](#).

Student Authentication and Verification

The University of Connecticut is required to verify the identity of students who participate in online courses and to establish that students who register in an online course are the same students who participate in, complete the course activities and assessments, and receive academic credit. We will verify your identity through your Quiz activity using Respondus Lockdown Browser, and your Voice Thread comments. This course requires the use of [Respondus Lockdown Browser with Monitor](#) for online exams, which require a webcam and microphone. See [Introduction to Respondus LockDown Browser for Students](#).

How to Succeed in this Course

All students can succeed in this course and I am here to help you along the way. Please do not hesitate to ask questions or attend office hours. All questions are important here. Success in this course program depends heavily on your personal health and well-being. Recognize that stress is an expected part of the college experience, and it often can be compounded by unexpected setbacks or life changes outside the classroom. We strongly encourage you to reframe challenges as an unavoidable pathway to success. Reflect on your role in taking care of yourself throughout the term, before the demands of assignments and projects reach their peak. Please feel free to reach out to me about any difficulty you may be having that may impact your performance in your courses or campus life as soon as it occurs and before it becomes too overwhelming. In addition to your academic advisor, I strongly encourage you to contact the many other support services on campus that stand ready to assist you.

Resources for Students Experiencing Distress

The University of Connecticut is committed to supporting students in their mental health, their psychological and social well-being, and their connection to their academic experience and overall wellness. The University believes that academic, personal, and professional development can flourish only when each member of our community is assured equitable access to mental health services. The University aims to make access to mental health attainable while fostering a community reflecting equity and diversity and understands that good mental health may lead to personal and professional growth, greater self-awareness, increased social engagement, enhanced academic success, and campus and community involvement.

Students who feel they may benefit from speaking with a mental health professional can find support and resources through the [Student Health and Wellness-Mental Health](#) (SHaW-MH) office. Through SHaW-MH, students can make an appointment with a mental health professional and engage in confidential conversations or seek recommendations or referrals for any mental health or psychological concern.

Mental health services are included as part of the University's student health insurance plan and also partially funded through university fees. If you do not have UConn's student health insurance plan, most major insurance plans are also accepted. Students can visit the **Student Health and Wellness-Mental Health located in Storrs on the main campus in the Arjona Building, 4th Floor**, or contact the office at **(860) 486-4705**, or <https://studenthealth.uconn.edu/> for services or questions.

Accommodations for Illness or Extended Absences

If illness prevents you from participating in class, it is your responsibility to notify me as soon as possible. You do not need to disclose the nature of your illness, however, you will need to work with me to determine how you will complete coursework during your absence.

If life circumstances are affecting your ability to focus on courses and your UConn experience, students can email the Dean of Students at dos@uconn.edu to request support. Regional campus students should email the Student Services staff at their home campus to request support and faculty notification.

HuskyCT Content

The web-based video delivery of each class in this course is for sole use of the students enrolled in this course. Any other use of these class videos or any pictures or derivatives of the class videos without the written consent of the course's professor is prohibited.

The videos created by students as part of this course are for sole use of the students enrolled in this course. Any other use of these videos or any pictures or derivatives of the videos without the written consent of the video creator is prohibited.

Student Responsibilities and Resources

As a member of the University of Connecticut student community, you are held to certain standards and academic policies. In addition, there are numerous resources available to help you succeed in your academic work. Review these important [standards, policies and resources](#), which include:

- The Student Code
 - Academic Integrity
 - Resources on Avoiding Cheating and Plagiarism
- Copyrighted Materials
- Credit Hours and Workload
- Netiquette and Communication
- Adding or Dropping a Course
- Academic Calendar
- Policy Against Discrimination, Harassment and Inappropriate Romantic Relationships
- Sexual Assault Reporting Policy

Students with Disabilities

The University of Connecticut is committed to protecting the rights of individuals with disabilities and assuring that the learning environment is accessible. Students who require accommodations should contact the Center for Students with Disabilities, Wilbur Cross Building Room 204, (860) 486-2020 or <http://csd.uconn.edu/>.

Blackboard measures and evaluates accessibility using two sets of standards: the WCAG 2.0 standards issued by the World Wide Web Consortium (W3C) and Section 508 of the Rehabilitation Act issued in the United States federal government." (Retrieved March 24, 2013 from [Blackboard's website](#))

Software/Technical Requirements (with Accessibility and Privacy Information)

The software/technical requirements for this course include:

- Equipment Recommendations (<https://remotework.uconn.edu/equipment-recommendations/>)
- HuskyCT/Blackboard ([HuskyCT/ Blackboard Accessibility Statement](#), [HuskyCT/ Blackboard Privacy Policy](#))
- [Adobe Acrobat Reader](#) ([Adobe Reader Accessibility Statement](#), [Adobe Reader Privacy Policy](#))
- Microsoft Office (free to UConn students through uconn.onthehub.com) ([Microsoft Accessibility Statement](#), [Microsoft Privacy Statement](#))
- Dedicated access to high-speed internet with a minimum speed of 1.5 Mbps (4 Mbps or higher is recommended).
- WebCam
- McGraw Hill Connect Homework Lab
- Respondus Lockdown Browser

Privacy Statement: For information on managing your privacy at the University of Connecticut, visit the [University's Privacy page](#). NOTE: This course has NOT been designed for use with mobile devices.

Help

[Technical and Academic Help](#) provides a guide to technical and academic assistance.

This course uses the learning management platform, [HuskyCT](#). If you have difficulty accessing HuskyCT, you have access to the in person/live person support options available during regular business hours through the [Help Center](#). You also have [24x7 Course Support](#) including access to live chat, phone, and support documents.

Student Technology Training

Student technology training is now available in a new HuskyCT short course created by students for students. It will prepare you to use the IT systems and services that you will use throughout your time at UConn, whether learning online or on-campus. It is available at https://lms.uconn.edu/ultra/courses/_80016_1/cl/outline.

Minimum Technical Skills

To be successful in this course, you will need the following technical skills

- Use electronic mail with attachments.
- Save files in commonly used word processing program formats.
- Copy and paste text, graphics or hyperlinks.
- Work within two or more browser windows simultaneously.
- Open and access PDF files
- Install and successfully launch Respondus LockDown Browser with Monitor.

Evaluation of Course Experience

Students will be given an opportunity to provide feedback on their course experience and instruction using the University's standard procedures, which are administered by the [Office of Institutional Research and Effectiveness \(OIRE\)](#).

The University of Connecticut is dedicated to supporting and enhancing teaching effectiveness and student learning using a variety of methods. The Student Evaluation of Teaching (SET) is just one tool used to help faculty enhance their teaching. The SET is used for both formative (self-improvement) and summative (evaluation) purposes.

Additional informal formative surveys and other feedback instruments may be administered within the course.