Economics and Accounting Department
School of Arts and Sciences
Hunter College CUNY
ACC 10100 The Language of Business
Fall 2025

Class Session: Section 01 (4000): Mondays and Thursdays, 10:00 am – 11:15 am
Classroom: W113

Instructor: Yuan (Judy) Yin, Ph.D.
Office: HW1520
Email: yy369@hunter.cuny.edu

Office hours:
Zoom
Mondays 4:10 pm –5:10 pm
Thursdays 5:00 pm – 6:00 pm
https://us06web.zoom.us/j/83068471338
In-person (W1520):
Thursdays 4:00 pm – 4:30 pm
Or by appointment

Course Objective/Description:
This is an introductory course that acquaints students with basic accounting principles and methods. Accounting is a business language. The objective of this course is to provide an introductory knowledge of accounting to students of all disciplines. In this course, the students will learn how accounting relates to the business environment and how to evaluate the performance of a business using accounting information.

Brightspace: All important announcements and other materials will be posted on Brightspace. It is your responsibility to check the site regularly for the most up-to-date information about the course.

Required Material: Connect by McGraw-Hill, including an e-textbook, an online tool for learning and assessment. ***You will do the Smart Book reading, complete the homework assignments and quizzes on Connect, so you must have access to the system.*** To purchase the Connect Textbook go to Brightspace and click on one of the assignments posted. You will then be able to purchase and register the textbook. Everyone must purchase the Connect version. *A hardcopy of the textbook is optional**: "Survey of Accounting**, 2024, Edmonds, Seventh Ed.. A discounted price has been arranged for this class. More information with be available on the first day of class.

Connect is fully integrated with Brightspace for this course. You MUST complete (Connect) homework assignments and quizzes (posted) on Brightspace.

Purchase Connect Code / Connect Registration:

1) Log into Brightspace and go to the website of the course.
2) Go to Chapter 1 module.
3) Click on the link of Chapter 1 assignment or quiz.
4) You will be taken to the course registration page on Connect. Enter your email and password.
5) When you see three options, choose the first one and enter your Connect code to register.

For registration, follow the same steps.

Leaning Outcomes: By the end of the semester, students should be able apply:

1) **Critical thinking/Communication/Analytical Skills –** Understand how accounting transactions are summarized, recorded and reported. The ability to analyze data and interpret key financial statement elements.
2) **Quantitative reasoning**: Using Generally Accepted Accounting Principles ("GAAP") to understand and analyze financial statements and related qualitative information.
3) **Problem solving**: Begin to demonstrate an ability to apply accounting standards to solve real world day to day accounting problems.
4) **Specialized knowledge**: Demonstrate familiarity of the relevant topics and ethical judgment and consideration needed for success in the Public Accounting profession.
5) **Communication**: Explain accounting issues effectively in written and oral form using correct accounting logic, referring to relevant accounting principles and rules.

Class Participation: Active participation in answering and asking questions related to course material is integral to your understanding of the material. Ten percent of your grade will be awarded based on class participation including attending class and answering and asking questions.

Reading Assignments:
For each chapter, I will assign a Smartbook reading assignment. It is important for you to finish the assigned reading **prior to** each session. Class lectures and discussion materials assume that you complete relevant reading beforehand. Reading assignments will be worth 7 percent of the grade of the course.

Homework: There will be homework assignment(s) for each chapter of the course. **Late assignments will not be accepted**. Assignments will be worth 18 percent of the grade of the course in total. The completion of all homework assignments is essential to understanding the course material. Solutions to assignment problems will be posted on Brightspace after due dates. You have ***three tries*** for each homework; the highest grade will be recorded and graded.

Quizzes: I will give an online quiz before each exam. A quiz will include 15-25 T/F and multiple-choice questions. Quizzes will be worth 5% of your grade. You can take each quiz twice. Students should take quizzes independently.

Exams: There will be two midterm exams and the final exam. Exams in total will account for 60% of the grade of the course. Each exam will cover specific chapters and or learning objections covered in class. ***You must take all three exams to receive a final grade. No make-up exams will be given under any circumstances, so be sure not to miss any. Also, all of the exams will be administered in class and hard copy exam papers will be used.***

Grading: Your grade will be determined on the basis of the following:

Class participation	10%
SmartBook reading assignments	7%
Homework assignments	18%
Quizzes	5%
Midterm 1	24%
Midterm 2	18%
Final exam	18%

Total 100%

Classroom Etiquette: The use of notebooks, laptop computers, tablets or your cell phone in class should be limited to reading class materials and other class related activities. All cell phones & other electronic devices (e.g. pagers, PDAs) must be put on vibrate or turned off during class.

Academic Integrity: Hunter College regards acts of academic dishonesty (e.g., plagiarism, cheating on examinations, obtaining unfair advantage, and falsification of records and official documents) as serious offenses against the values of intellectual honesty. The College is committed to enforcing the CUNY Policy on Academic Integrity and will pursue cases of academic dishonesty according to the Hunter College Academic Integrity Procedures.

Students with Disabilities: In compliance with the American Disability Act of 1990 (ADA) and with Section 504 of the Rehabilitation Act of 1973, Hunter College is committed to ensuring educational parity and accommodations for all students with documented disabilities and/or medical conditions. It is recommended that all students with documented disabilities (Emotional, Medical, Physical and/ or Learning) consult the Office of AccessABILITY located in Room E1124 to secure necessary academic accommodations. For further information and assistance please call (212- 772- 4857)/TTY (212- 650- 3230).

Hunter College Policy on Sexual Misconduct: In compliance with the CUNY Policy on Sexual Misconduct, Hunter College reaffirms the prohibition of any sexual misconduct, which includes sexual violence, sexual harassment, and gender-based harassment retaliation against students, employees, or visitors, as well as certain intimate relationships. Students who have experienced any form of sexual violence on or off campus (including CUNY-sponsored trips and events) are entitled to the rights outlined in the Bill of Rights for Hunter College.

a. Sexual Violence: Students are strongly encouraged to immediately report the incident by calling 911, contacting NYPD Special Victims Division Hotline (646-610-7272) or their local police precinct, or contacting the College's Public Safety Office (212-772-4444).
b. All Other Forms of Sexual Misconduct: Students are also encouraged to contact the College's Title IX Campus Coordinator, Dean John Rose (jtrose@hunter.cuny.edu or 212-650-3262) or Colleen Barry (colleen.barry@hunter.cuny.edu or 212-772-4534) and seek complimentary services through the Counseling and Wellness Services Office, Hunter East 1123.

CUNY Policy on Sexual Misconduct Link: http://www.cuny.edu/about/administration/offices/la/Policy-on-Sexual-Misconduct-12-1-14-with-links.pdf"

Syllabus Updates: The syllabus may be updated or altered, as needed. Any revisions will be made available on Brightspace as promptly as is possible.

Course Schedule (subject to change)

Date (tentative)	**Class Subject**
8/28	Course Introduction Review the syllabus
9/4, 9/8, 9/11, 9/15	Chapter 1: An Introduction to Accounting (*Appendix B: Debit and Credit Terminology*, optional)
9/18, 9/25, 9/29	Chapter 2: Accounting for Accruals and Deferrals

10/6, 10/9, 10/14	Chapter 3: Accounting for Merchandise Businesses *review*
10/16	**Midterm exam 1 (Chapters 1, 2, 3)**
10/23, 10/24, 10/27	Chapter 5: Accounting for Receivables and Inventory Costs
10/30, 11/3, 11/6, 11/10	Chapter 6: Accounting for Long-term Operational Assets
11/13	**Midterm Exam 2 (Chapters 5, 6)**
11/17, 11/20, 11/24	Chapter 10: An Introduction to Managerial Accounting
12/1, 12/4	Chapter 14: Planning for Profit and Cost Control (Separate Handouts)
12/8，12/11	Not for Profit Organization – An Introduction (Separate Handouts)
12/15	**Q & A**
12/18	**11:30 – 13:30** **Final Exam (Chapters 10, 14, not-for-profit organization)**