

Accounting 502 – 01W (40156) Financial Accounting Wilson
Texas A and M University - Commerce
Summer, 2016 (June 6, 2016 to August 11, 2016)

Objectives, Policies, and Schedule (Amended 7/29/16)

Tim Wilson, JD, PhD, CFE Office: BA 123
601.807.7366 Office Hours: Tuesday, Wednesday, and Thursday from 5 to 6 pm.
Tim.Wilson@tamuc.edu Please visit, call, or email with questions.

Welcome to ACCT 502, Governmental and Not-for-Profit Accounting.

We will study accounting principles and procedures used to prepare financial statements for publicly held corporations. After you complete our class, you should be able to record transactions and report financial position and operations as required by GAAP. You should also be prepared to answer financial accounting questions on the CPA, CMA, and other professional examinations. Prerequisites for our class are ACCT 221 and 222, or ACCT 501.

We will meet online, in eCollege, from June 6 until August 11. On Wednesdays, we will meet in eCollege “Class Live” at 9 pm, beginning on Wednesday, June 8. You are not required to attend classes, which are recorded. A summary email will be sent after each class. The email, and any documents used in class, will be posted in eCollege “Doc Sharing”.

Our textbook is “Intermediate Accounting”, 8th ed., 2016, by Spiceland, Sepe, Nelson, and Thomas, McGraw-Hill, ISBN 978-0-07-802583-9. Access to a textbook webpage is also required: <http://connect.mheducation.com/class/t-wilson-accounting-502--01w-40156--financial-accounting--summer-2016--wilson>

Please register for our textbook web page immediately. Email immediately if you have problems or questions about registering or using our textbook web page. Homework must be submitted on our textbook webpage, and your first homework answers are due June 11.

Homework answers may be submitted for full credit any time before midnight of the due dates. After midnight of the due date, potential credit is limited by a penalty of 10% per day. Other than the due date penalty, homework questions have no limits for time or attempts. As you answer homework questions, the web page will provide hints and textbook references and confirm correct answers.

Each of the six homework assignments determines one-sixth of your homework grade, which determines one-fifth of your final grade. Shortly after homework due dates, a homework grade will be recorded in eCollege based on results reported on our textbook web page. If you submit answers after the due date, please email to prompt me to record your added points.

Most of your time in our class will be spent on homework. Many hours are required to enter answers to our 987 homework questions between now and July 30.

My hope is most students will receive all possible homework points; however no points may be received for incomplete or incorrect answers. Test questions will resemble homework questions and, hopefully, will resemble questions you may soon be answering on the CPA or CMA exams.

Please email with questions about homework, the textbook webpage, or the amount of time required to complete homework.

Our class requires four tests, which determine 80% of your final grade. On weeks when tests are given, there is no homework. Tests are taken in eCollege, and will be available during four test windows: June 23 to 25; July 21 to 23; August 4 to August 6; and August 11.

You are required to comply with our academic honesty policy, posted in “Doc Sharing” on our eCollege page. Do not talk to any person about our tests on the days they are open. Please promptly report any person attempting to talk to you about our tests on the days they are open.

Your final grade will be determined by four tests and six homework assignments. Tests determine eighty percent of your grade and homework twenty percent. 90% of possible points are required for a final grade of “A”; 80% for a “B”; 70% for a “C”, and 60% to avoid an “F”.

<u>eCollege meeting at 9 pm</u>	<u>Subject</u>	<u>Homework Due Dates or Test Windows</u>
June 8	Homework for Chapters One, Two, and Three	June 11
June 15	Homework for Chapters Four, Five, Six, and Seven	June 18
June 22	Our First Test (Chapters One to Seven)	June 23 to June 25
June 29	Homework for Chapters Eight, Nine, Ten, Eleven, and Twelve	July 2
July 6	Homework for Chapters Thirteen, Fourteen, and Fifteen	July 9
July 13	Homework for Chapters Sixteen, Seventeen and Eighteen	July 16
July 20	Our Second Test (Chapters Eight to Eighteen)	July 21 to July 23
July 27	Homework for Chapters Nineteen, Twenty, and Twenty-One	July 30
August 3	Our Third Test (Chapter Nineteen to Twenty-One)	August 3 to August 6
August 10	Our Fourth Test (All chapters previously tested)	August 11

Please compare our test dates with your personal and professional calendars and email immediately to resolve conflicts.

Generally: (1) we meet on Wednesday nights at 9 pm; (2) homework or test answers are due on Saturdays at midnight; (3) tests open at midnight after class and close at midnight the following Saturday, except for our last test, which opens at midnight after class and closes at midnight the following day; and, (4) you are required to comply with our Academic Honesty Policy, posted on our eCollege page in “Doc Sharing”, which requires you not talk to any person about our tests on the days they are open, and requires you to promptly report any person attempting to talk to you about our tests on the days they are open.

Reasonable accommodations will be provided for students with disabilities. If needed, please ask. For more information, please contact the Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamu-commerce.edu/deanstudents/sdrs/>. SDRS phone numbers are 903.886.5150 and 903.866.5835. More information about disability accommodations, including alternative textbooks, not takers, and alternate test conditions, is provided on our eCollege page.

All students enrolled at our University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and the duty to refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Final grades may be appealed under Texas A and M University - Commerce procedure 13.99.99.RO.5. Instructions and forms may be found on the university web page: <http://www.tamuc.edu/academics/colleges/businessEntrepreneurship/documents/studentGradeAppealCBT2008.pdf>.

Please be aware of the comprehensive final examination required to graduate with an MSA degree, which includes questions from this class.

This document is subject to change as needed to meet the objectives of this class or to aid in course administration. Notices of any changes will be posted on our eCollege page.

Please use your tamuc.edu email and include "502" in the subject line for all emails.

Thank you for your interest in accounting for governmental and non-profit entities.

Good luck on our homework and tests!

Please call or email with questions.

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Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at **903-886-5868** or 9-1-1.