Texas A&M University-Commerce  
College of Business  
Department of Accounting  
Syllabus  
Principles of Accounting I ACCT 2301-03W  
Call # 22976  
Spring 2019

Instructor: Vicki Stewart  
Office: BA113A  
Phone: (903) 886-5659 Administrative Asst. Accounting Department  
Email: vicki.stewart@tamuc.edu (preferred contact method)  
Office hours: 2:00-4:30PM (M&W)  
Course Meeting Day/Time/Room: WEB

Course Description:
An introduction to financial accounting concepts and financial reporting, with the focus being on how decision makers analyze, interpret, and use accounting information. Emphasis is given to how accounting measures, records, and reports economic activities for corporations and on the relationship between accrual and cash flow measures in interpreting accounting information. Prerequisite: Completion or concurrent enrollment in MIS 128 or CSci 126.

Course Materials:


Authors: Miller-Nobles, Mattison, Matsumura  
ISBN Hardbound: 9780134674568  
ISBN Loose-leaf: 9780134642857

To register for Acct 2301.03W 22976 on the Pearson site to access assignments:

2. Under Register, select Student.  
3. Confirm you have the information needed, then select OK! Register now.  
4. Enter your instructor’s course ID: stewart51877, and Continue.  
5. Enter your existing Pearson account username and password to Sign In. You have an account if you have used a Pearson product, for example: MyMathLab, MyITLab, MyPsychLab, MySpanishLab or Mastering, such as MasteringBiology. If you don’t have an account, select Create and complete the required fields.  
6. Select an access option. Use the access code that came with your textbook or that you purchased separately from the bookstore. Buy access using a credit card or PayPal account. If available, get 14 days temporary access. (The link is near the bottom of the screen.)  
7. From the confirmation page, select Go To My Courses.  
8. On the My Courses page, select the course title Accounting Principles I – 22976 – 03W to start your work.

Recommended:

Simple calculator. Cell phones and other similar devices are not to be used.
**Course Embedded Assessment Objectives:**
Upon satisfactory completion of this course, the student will:

- Apply the fundamental concepts and assumptions that underlie financial accounting principles.
- Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
- Identify, record, and report transactions in accordance with Generally Accepted Accounting Principles.

**Student Responsibilities:**

1. Read assigned material on schedule.
2. Complete all homework assignments on time by due date.
3. Prepare for and take examinations and quizzes by due date.

**Teaching Procedures:**

The class will be conducted in lecture format. Be prepared to discuss and/or ask questions about the material assigned for each chapter. Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. You are encouraged to participate in class and communicate with the other students in the course. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

**Missed quizzes and exams cannot be made up. All exams must be taken on the scheduled days.**

**Course Evaluation:**

Your final grade will be based upon the following items:

**Possible Points/Percentage:**
- Regular Exams (3) 150 pts. each 450/30%
- Final Exam Comprehensive 200/14%
- Homework Assignments 680/45%
- Comprehensive Problem 50/3%
- Quizzes (12) 10 pts. each 120/8%

**Grade Determination:**
- 89.5% – or above A
- 79.5% – 89.4% = B
- 69.5% – 79.4% = C
- 59.5% – 69.4% = D
- 59.4% or below = F

**Syllabus Change Policy:**
The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

**CPA Exam Candidates - State of Texas**
Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:
1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: http://www.tsbpa.state.tx.us/

TECHNOLOGY REQUIREMENTS

LMS
All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

https://community.brightspace.com/s/article/Brightspace-Platform-Requirements

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

YouSeeU Virtual Classroom Requirements:

https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements

ACCESS AND NAVIGATION
You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend’s home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT
If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support
If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

https://community.brightspace.com/support/s/contactsupport

University Specific Procedures:

Student Conduct
All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook. http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: Netiquette http://www.albion.com/netiquette/corerules.html
**Students with Disabilities**
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**
Texas A&M University-Commerce  
Gee Library- Room 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)

**Email Policy**
All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

**Attendance**
For more information about the attendance policy please visit the Attendance webpage and Procedure 13.99.99.R0.01.

[http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx](http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx)


**Academic Integrity**
Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

**Undergraduate Academic Dishonesty 13.99.99.R0.03**


**Graduate Student Academic Dishonesty 13.99.99.R0.10**

[http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf)

**Campus Concealed Carry Statement**
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 the Carrying Concealed Handguns On Campus document and/or consult your event organizer.

Web url: http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf

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.

Other
University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy
“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Comfortable 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.

Academic Honesty Policy
The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:
Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
Cheating: The unauthorized use of another’s work and reporting it as your own.
Plagiarism: Using someone else’s ideas and not giving proper credit.
Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Civility in the Academic Environment
Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Nondiscrimination Notice
Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.
Incomplete in Course
Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office.

Schedule
The following schedule lists the weeks and chapters that will be covered this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

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