



ACCT 2301-01W, Principles of Accounting I

Web Based Class

INSTRUCTOR INFORMATION

Instructor: Dr. Ran Ling, CPA

Office Location: BA121

Office Phone: 903-886-5659

University Email Address: Ran.Ling@tamuc.edu

Office Hours: Questions can be emailed to me anytime. Email will be checked during business hours.

Course Meeting Day/Time/Room: Virtual

COURSE INFORMATION

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 OBJECTIVES

Upon satisfactory completion of this course, the student will:

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

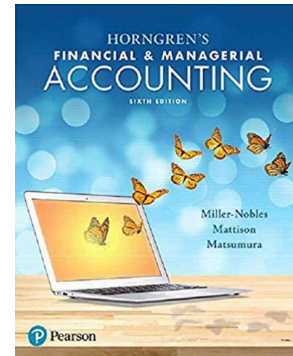
REQUIRED MATERIALS

Horngren's Financial & Managerial Accounting Plus
MyAccountingLab with Pearson e-text -- Access Card
Package, 6/E

Authors: Miller-Nobles, Mattison, Matsumura

ISBN Hardbound: 9780134674568

ISBN Loose-leaf: 9780134642857



With Pearson's Inclusive Access, you will gain access to the eText and MyLab Accounting through your D2L site. You will automatically be taken to the content without having to register, setup an account or enter an access code. Follow the instructions provided under "START HERE!" folder in the "Content" area of D2L.

COURSE REQUIREMENTS

COURSE COMMUNICATION

All students must use their myLeo 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. You should be opening D2L regularly and reviewing Announcements. Also, periodically copies of Announcements will be forwarded to your email address in addition to posted on D2L.

TIPS FOR SUCCESS IN THE COURSE

Due to the large number of topics covered, there is a high demand of time and effort in this course. **This course moves very quickly**, and you must be willing to put in serious time and effort in order to take advantage of this. Students have reported studying **at least 8 hours per week** to successfully pass the class. Students are expected to pace their learning according to the posted course assignments.

CLASS POLICIES

1. The class will be conducted online. 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.

2. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Disruptive or rude behavior will not be tolerated.
3. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

STUDENT RESPONSIBILITIES

Learning is every student's responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Accomplish all homework on time
3. Prepare diligently for homework assignments, quizzes, and examinations
4. Take quizzes and examinations as scheduled
5. Respect the learning environment by being prepared

ACADEMIC DISHONESTY POLICY FORM

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

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/>

GRADING

Course Requirements	Points
Chapter Pre-Class Quizzes (12 @ 10 points)	120
Chapter Post Quizzes (12 @ 10 points)	120
Chapter Homework (12 @ 30 Points)	360
Regular Exams (3 @ 150 points)	450
Final Exam	150
Total	1200

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. Your grade will be based on the activities above and weighted accordingly.

Cheating will not be tolerated. Anyone caught cheating will receive a zero and will be subject to academic sanction.

ASSESSMENTS

Accounting is a very challenging topic and requires much practice. The weekly assignments due on the schedule below are key parts of this course and critical to your success. These assignments are open book and are to be completed on MyLab.

Pre-Class Quizzes (Mid-Week Assessment)

There will be pre-class quizzes in every chapter worth 10 points each. The purpose of the pre-class quizzes is to help pace your study according to the class schedule. These quizzes are due by end-of-day **Wednesday** each week with a duration of 30 minutes and **two** attempts. The lowest pre-quiz grade will be dropped.

Homework

Read and outline the chapter before attempting homework. Homework assignments are worth 30 points each. The purpose of the graded homework is to practice concepts at a higher level of difficulty than the pre-class quizzes. Assignments are due by **9:00pm on Sunday** of that week. They have no time limit and **two** attempts. The lowest homework grade will be dropped.

Post Quiz

There will be 12 post quizzes worth 10 points each. The purpose of these quizzes is to give you feedback as to how much material you retained and mastered in preparation for the closed-book midterm and final exams. These post quizzes are due on **Sunday** at **midnight** with a duration of 30 minutes and **one** attempt. The lowest post-quiz grade will be dropped.

Exams

This section of the course requires three (3) regular exams and a final exam worth 150 points each. Each exam is due every **Monday** at **midnight**. See the Course Calendar for a detailed breakdown of the exam dates.

Make-up exams will be considered only under extenuating circumstances. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance in order to be approved for a make-up exam. Make-up exams will be scheduled within three days of approval.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Students with Disabilities-- ADA Statement

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

Academic Integrity

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

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:

[Graduate Student Academic Dishonesty 13.99.99.R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

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](#). Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

<https://www.britannica.com/topic/netiquette>

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.

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.

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.

COURSE OUTLINE / CALENDAR

Week	Chapter	Due Date	Assignment	Points
1 <u>6/1-6/7</u>	Ch 1-3	Wed 6/3	Pre-Quiz	30
		9:00pm Sun 6/7	Homework	90
		Sun 6/7	Post-Quiz	30
		Mon 6/8	Exam I	150
2 <u>6/8-6/14</u>	Ch 4-6	Wed 6/10	Pre-Quiz	30
		9:00pm Sun 6/14	Homework	90
		Sun 6/14	Post-Quiz	30
		Mon 6/15	Exam II	150
3 <u>6/15-6/21</u>	Ch 7-9	Wed 6/17	Pre-Quiz	30
		9:00pm Sun 6/21	Homework	90
		Sun 6/21	Post-Quiz	30
		Mon 6/22	Exam III	150
4 <u>6/22-6/28</u>	Ch 10-12	Wed 6/24	Pre-Quiz	30
		9:00pm Sun 6/28	Homework	90
		Sun 6/28	Post-Quiz	30
		Wed 7/1	Final Exam	150
			Total Points	1200