

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting and Finance**  
**Syllabus**  
**Principles of Accounting I ACCT 2301 Online**  
**Fall 2021**

Instructor: Cheryl Scott, CPA  
Office: BA225  
Email: cheryl.scott@tamuc.edu (preferred contact method)

Office hours: Please email. Office hours for the fall are to be determined.  
Course Meeting Days: Online Course

**Mandatory Meeting for Accounting Majors!!!**

*When:* Thursday, October 28<sup>th</sup>

*Time:* 12:30 or 5:15

*Location:* TBD

\*All accounting majors enrolled in face-to-face classes are required to attend this meeting face-to-face.

\*\*For students attending only on-line classes, a zoom meeting is scheduled on Monday, November 1<sup>st</sup> at 6:00.

Please use the following link to attend:

<https://tamuc.zoom.us/j/99861299627?pwd=OENuYUIJYWJMVfZxeXBCQWM3TU9CZz09>

**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.

**Course Materials:**

**Required Text**

**Hornrgren's Financial & Managerial Accounting Plus MyAccountingLab with Pearson eText -- Access Card Package, 6/E**

**\*\*D2L Inclusive Access\*\***

Authors: Miller-Nobles, Mattison, Matsumura

ISBN Loose-leaf (Value Edition): 9780134491554 (make sure it is the 6<sup>th</sup> ed.)

(You can order print copies through MyAccountingLab (MAL) registration)

**What does Inclusive Access mean?** MyLeo/ D2L opens the first day of classes. You should receive an email about Inclusive Access for this course. When you register to take this class you are automatically charged for access and the e-text (unless you opt out- not recommended). You do not have to then purchase the e-textbook or access because they are included in your tuition and fees. You will login to MyAccountingLab (MAL) from the Content area of D2L. Upon login/registration to MAL, you will be given the option of ordering a "print copy" of the textbook. A used textbook is fine. The print version is highly recommended for this course. All coursework will be completed in MAL.

**Recommended tools:**

Calculator- Any type is acceptable.

## Course Embedded Assessment 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.

## Student Responsibilities:

1. Read assigned material on schedule. Make sure you do not fall behind.
2. Complete all assignments on time in MyAccountingLab (MAL). Homework completed by hand will not be accepted. In fairness to persons submitting assignments in a timely manner, assignments turned in late will not receive full credit.
3. Prepare for homework, examinations, and quizzes.
4. Watch assigned videos in their entirety.
5. You are more than welcome to work together on homework, but your answers must be your own. Answers that appear to be plagiarized will not be considered.
6. Include the course section in all email correspondence, preferably in the subject. Poorly written emails (no salutation, incomplete sentences, etc...) will not receive a response.

## Teaching Procedures:

The class will be conducted online using myLeo Online/D2L (TAMUC LMS) and MyAccountingLab (MAL). All coursework will be completed in MAL. Recorded live lectures and other course content will be posted in D2L. Reading the material is required because of the complexity of the material in this course. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the learning points included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentations. You are encouraged to participate in class and communicate with the other students in the course. Disruptive or rude behavior will not be tolerated.

This class has a semester project, completed in MAL, due **12/11/2021**. Even though the project is not due until the end of the semester, it is vital that you complete the project as each topic is covered in the course. The project is an excellent review for the exams. If you wait until the end of the semester to begin the project, it is likely your grade will suffer. Please budget your time appropriately. It is possible to make a 100% on your project, if you allow sufficient time to complete it, which will help your semester average tremendously. To discourage procrastination, I will not answer questions asking for help with the semester project after 12/9/2021. Prior to that, feel free to ask questions. I am here to help.

There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. Offering extra credit for a student would not be fair to the entire class. The last date to submit homework for the semester is **12/11/2021 for any credit**. No homework will be accepted after this time. Make sure to stay on top of the homework and quiz due dates. Even though coursework is not due every week, please budget your time to complete a chapter each week. Stay on top of the coursework. Getting behind will result in a substantial amount of time required to catch back up and could impact your grade significantly.

**Missed quizzes and exams cannot be made up! All exams must be taken on the scheduled days. Do not email the instructor to reopen your exam. Please plan accordingly to ensure you can take the exams during the scheduled times. Special arrangements can be made ahead of time for extenuating circumstances. I do drop the lowest homework and quiz grades at the end of the semester.**

## Course Evaluation:

Your final grade will be based upon the following items:

### **Possible Points:**

Exams (3)	40% (10%,10%,20%)
Homework	20%
Project	25%
Quizzes	15%

**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

**CPA Exam Candidates - State of Texas:****CPA Exam Candidates – For State of Texas** (an amendment to Board Rule 511.57. July 2020)

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses **in any format**. You must have a minimum of 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:****Browser support**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

**Desktop Support**

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

## Tablet and Mobile Support

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	The current major version of iOS (the latest minor or <b>point</b> release of that major version) and the previous major version of iOS (the latest minor or <b>point</b> release of that major version). For example, as of June 7, 2017, D2L supports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version.  Chrome: Latest version for the iOS browser.
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - 512 MB of RAM, 1 GB or more preferred
  - Broadband connection required courses are heavily video intensive
  - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- **For YouSeeU Sync Meeting sessions 8 Mbps is required.** Additional system requirements found here: <https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>
- You must have a:
  - Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
  - \*For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: [JAVA web site](http://www.java.com/en/download/manual.jsp) <http://www.java.com/en/download/manual.jsp>
- Current anti-virus software must be installed and kept up to date.

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.

JavaScript is enabled.

Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
  - [Adobe Flash Player](https://get.adobe.com/flashplayer/) (version 17 or later) <https://get.adobe.com/flashplayer/>
  - [Adobe Shockwave Player](https://get.adobe.com/shockwave/) <https://get.adobe.com/shockwave/>
  - [Apple Quick Time](http://www.apple.com/quicktime/download/) <http://www.apple.com/quicktime/download/>
- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.

### **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](mailto: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: Brightspace Support**

#### **Need Help?**

#### **Student 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 or click on the **Live Chat** or "[click here](#)" to submit an issue via email.



click on the words

#### **System Maintenance**

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise specified in an announcement. You may experience minimal impacts to performance and/or look and feel of the environment.

### **Interaction with Instructor Statement:**

Email is the best way to contact the instructor. Please allow 24 hours for a response. If you do not receive a response within 24 hours (Monday-Friday), feel free to send another email. Make sure email is sent from your myLeo account with the class section in the subject. The instructor will not respond to emails received from a personal email account or emails that are poorly written.

### **Course and University Procedures/Policies:**

#### **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.

## **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).  
<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) <http://www.albion.com/netiquette/corerules.html>

### **TAMUC Attendance**

For more information about the attendance policy please visit the [Attendance](#) webpage.

### **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](#)

## **ADA Statement:**

### **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 Services***

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5930 or (903) 886-5835

Fax (903) 468-8148

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

Website: [Office of Student Disability Services](#)

## **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. 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.

THE COUNSELING CENTER AT A&M-COMMERCE, LOCATED IN THE HALLADAY BUILDING, ROOM 203, OFFERS COUNSELING SERVICES, EDUCATIONAL PROGRAMMING, AND CONNECTION TO COMMUNITY RESOURCES FOR STUDENTS. STUDENTS HAVE 24/7 ACCESS TO THE COUNSELING CENTER'S CRISIS ASSESSMENT SERVICES BY CALLING 903-886-5145. FOR MORE INFORMATION REGARDING COUNSELING CENTER EVENTS AND CONFIDENTIAL SERVICES, PLEASE VISIT [WWW.TAMUC.EDU/COUNSEL](http://WWW.TAMUC.EDU/COUNSEL)

**Schedule:**

The following schedule lists the due dates for 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. There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. The last date to submit homework for the semester is **12/11/2021**. No work will be accepted after this time. The due dates are shown on the assignments in MAL. There is also a calendar in MAL. Stay on top of the due dates and manage your time appropriately!!!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug	30 Fall Begins	31	1	2	3	4
	6 UNIV CLOSED	7	8	9	10 ADP & Ch 1-2 Due	11
Sept	13	14	15	16	17	18
	20	21	22	23	24 Ch 3-4 Due	25
	27	28	29	30	1 Exam Ch 1-4	2
	4	5	6	7	8	9
Oct	11	12	13	14	15 Ch 5-6 Due	16
	18	19	20	21	22	23
	25	26	27	28	29 Ch 8-9 Due	30
	1	2	3	4	5 Exam Ch 5,6,8,9	6
Nov	8	9	10	11	12	13
	15	16	17	18	19 Ch 10-11 Due	20
	22	23	24	25	26	27
	<b>THANKSGIVING WEEK (NO CLASS)</b>	→				
	29	30	1	2	3	4
Dec	6	7	8	9	10	11 <b>PROJECT DUE!</b> Ch 12-13 Due/ <b>ALL HW Due</b>
	13	14	15	16	17	18
	<b>Finals Week</b>	→				