Texas A&M University-Commerce
College of Business
Department of Accounting and Finance
Syllabus
Principles of Accounting I ACCT 2301 Online
Spring 2022

Instructor: Cheryl Scott, CPA
Office: BA225
Email: cheryl.scott@tamuc.edu (preferred contact method)
Office hours: Please email. Office hours are to be determined.
Course Meeting Days: Online Course

Mandatory Meeting for Accounting Majors!!!

When: Thursday, March 31st
Time: TBD
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, April 4th at 6:00PM.

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
Horngren'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 6th 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.

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

Course Embedded Assessment Objectives:

Your achievement level for each objective will be measured by your success in completing the homework, project, quizzes and examinations. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course

1. CO 3 and 4: Apply the fundamental concepts and assumptions that underlie financial accounting principles.
2. CO 3, 4, and 5: Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
3. CO 3, 4, and 5: 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. Attend and/or watch recorded live lectures.
6. Watch LO videos in MAL and utilize other resources in the MultiMedia Library (MAL) to learn the material.
7. 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.
8. 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. Chapters 1-4 are vital to your understanding of Accounting; read them thoroughly. 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 **5/2/2022**. 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 4/29/2022. 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 **5/2/2022 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:

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

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

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

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
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

Course 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 **5/2/2022**. 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
Jan	10	11	12 Spring Begins	13	14	15
	17 Campus Closed	18	19	20	21	22
	24	25	26	27	28	29
Feb	31	1	2	3	4	5
	7	8	9	10	11 Ch 1-4 Due	12
	14	15	16	17	18	19
				Exam 1 Ch 1-4		
	21	22	23	24	25	26
Mar	28	1	2	3	4 Ch 5-6 Due	5
	7	8	9	10	11	12
	14 **SPRING BREAK- NO CLASSES ALL WEEK**		16	17	18	19
	21	22	23	24	25 Ch 8-9 Due	26
	28	29	30	31	1	2
				Exam 2 Ch 5,6,8,9		
Apr	4	5	6	7	8	9
	11	12	13	14	15 Ch 10-11 Due	16
	18	19	20	21	22	23
	25	26	27	28	29	30
May	2 **Ch 12-13 Due/ Project Due/ All HW Due**	3	4	5	6	7
	9	10	11	12	13	14
	Finals Week					

* All due dates are midnight (11:59PM)