



ACCT 2301-01W, Principles of Accounting I

Web Based Class

INSTRUCTOR INFORMATION

Instructor: Ran Ling, Ph.D., CPA

Office Location: BA314A

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:

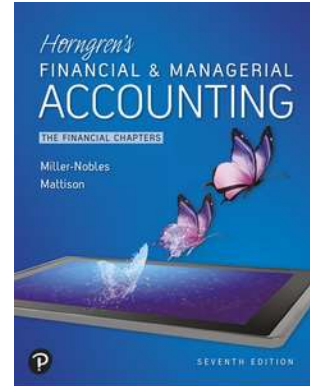
1. Apply the fundamental concepts and assumptions that underlie financial accounting principles.
2. Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
3. Identify, record, and report transactions in accordance with Generally Accepted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

REQUIRED MATERIALS

Horngren's Financial & Managerial Accounting Plus MyLab
with Pearson e-text - D2L Inclusive Access, (7th Ed.)

ISBN: Looseleaf – 9780136756149

**You have the Inclusive Access to MyLab and eText
through D2L.**



With Inclusive Access, you will automatically be taken to the content without having to register. 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. 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.

2. You are expected communicate in class 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

Each of you may learn in a different way. Some of you are capable of reading text and understanding information presented therein. Others may be visual learners, understanding information from pictures, graphs, and the like. Regardless of your particular learning style, each of you is expected to accomplish the following:

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

GRADING

Course Requirements	Points
Chapter Homework	120
Chapter Quizzes	60
Exams	200
Total	380

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 to be completed on MyLab.

Homework

Read and outline the chapter before attempting homework. Homework assignments are worth 10 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.

Quizzes

The purpose of chapter quizzes is to give you feedback as to how much material you retained and mastered in preparation for the exams. Quizzes are worth 5 points each due every **Sunday midnight** with a duration of 30 minutes and **one** attempt. The lowest quiz grade will be dropped.

Exams

This course requires three (3) regular exams and a final exam. Regular exams are 50 points each and the final exam is worth 50 points. Regular exams are due on **Sunday 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.

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:

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher [degree](#) from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete [150 semester hours](#) or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level [accounting courses](#) from a board-recognized college or university. Within the coursework [two-semester hours of accounting or tax research and analysis are required](#).
- Complete 24 semester hours or quarter-hour equivalents of upper level related [business courses](#). Within the coursework [two-semester hours of accounting or business communications are required](#).
- Complete a 3-semester-hour [Board-approved ethics course](#).

The first step to determine your eligibility to take the CPA exam is to submit an [Application of Intent](#). For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

COURSE OUTLINE / CALENDAR

Week	Chapter	Assignment	Due Date
<u>Week 1</u> June 5	Chapter 1-3	Homework Quiz	9:00pm Sun 6/11 Midnight Sun 6/11
<u>Week 2</u> June 12	Chapter 4	Homework Quiz Exam 1	9:00pm Sun 6/18 Midnight Sun 6/18 Sun 6/18
<u>Week 3</u> June 19	Chapter 5-6	Homework Quiz	9:00pm Sun 6/25 Midnight Sun 6/25
<u>Week 4</u> June 26	Chapter 7	Homework Quiz Exam 2	9:00pm Sun 7/2 Midnight Sun 7/2 Sun 7/2
<u>Week 5</u> July 3	Chapter 8-9	Homework Quiz	9:00pm Sun 7/9 Midnight Sun 7/9
<u>Week 6</u> July 10	Chapter 10	Homework Quiz Exam 3	9:00pm Sun 7/16 Midnight Sun 7/16 Sun 7/16
<u>Week 7</u> July 17	Chapter 11-12	Homework Quiz	9:00pm Sun 7/23 Midnight Sun 7/23
<u>Week 8</u> July 24	Chapter 13	Homework Quiz Final Exam	9:00pm Sun 7/27 Midnight Sun 7/27 Thurs 7/27**

**** This is a short week. Thursday, July 27th is the last day of Summer I.**

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

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

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.