

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting and Finance**  
**Syllabus**  
**Principles of Accounting I ACCT 2301**  
**Fall 2023**

Instructor: La'Portia Hurse, MS  
Email: laportia.hurse@tamuc.edu (preferred contact method)  
Office hours: Please email to set up an appointment.  
Course Meeting Days: Online

**Course Description:**

An introduction to financial accounting concepts and financial reporting, with the focus being on how external 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, 7/E**  
**\*\*D2L Inclusive Access\*\***

Authors: Miller-Nobles, Mattison, Matsumura

ISBN: 9780136505273 (make sure it is the 7<sup>th</sup> ed.), 9780136505310 paperback

You can order print copies through MyAccountingLab (MAL) registration or rent a used textbook.

**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.

**Note about this book** The 14th chapter in this textbook (The Statement of Cash Flows) will be the first chapter you will study in your Principles II – ACCT 2302. The e-text you will receive with Principles II will not contain this chapter, so you will need to retain your Principles I textbook (Financial Chapter 14).

**Recommended tools:**

Calculator- Any type is acceptable, scientific calculators will be cleared before use on exams. Cell phone cannot be used on exams.

**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 (prior to covering the chapter in class).
2. Complete all assignments on time in MyAccountingLab. Emails containing photo images of your completed homework will not be graded. In fairness to persons submitting assignments in a timely manner, assignments submitted late will not receive full credit.
3. Prepare for homework, examinations, and quizzes.
4. Complete the Accounting Cycle Project.
5. Cell phones must be on silent during the class and can only be used to access course materials. No cell phones can be seen or heard during exams.
6. No ear buds can be worn during class.
7. Be considerate of other students during the class time. Students disrupting the class will be asked to leave.
8. Watch LO videos in MAL and utilize other resources in the Multimedia Library (MAL) to learn the material.
9. 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.
10. 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.
- 11.

## **Teaching Procedures:**

Teaching Procedures: The class will be conducted online using myLeo Online/D2L (TAMUC LMS) and MyAccountingLab (MAL). Assignments will be completed in MAL. Recorded 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.

## **Assignments and Exams:**

This class will also use MyAccountingLab. Reading the material is required because of the complexity of the material in this course. Group study is allowed and encouraged, however please do not submit other's answers on your homework or project. Your work must be your own. Scholastic dishonesty and disruptive class behavior will not be tolerated.

This class has a project, completed in MAL, due 10/7/2023. It is vital that you complete the project as each topic is covered in the course. The project is an excellent way to reinforce the material and will prepare you for exam 1. Procrastination will likely cause you to perform poorly. Please manage your time as it is possible to make a 100% on your project. While I'm happy to assist, questions about the semester project should be submitted prior to 9/30/2023.

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 on an individual basis creates an inequitable learning environment. Homework must be submitted by 11:59pm, **on the scheduled due date.**

**There are NO makeup exams. All exams must be taken on the scheduled days. Special arrangements can be made ahead of time for extenuating circumstances. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam.**

### **Course Evaluation:**

Your final grade will be computed using the following items:

<b>Activities</b>	<b>Percentage</b>
Homework	25%
Quizzes	20%
(Exam 1)	10%
Project	25%
Comprehensive Final Exam	20%
Total**	100%

### **Grade Determination:**

#### **Final Grade**

<b>Percentages</b>	<b>Letter Grade</b>
90-100%	A
80-89.9%	B
70-79.9%	C
60-69.9%	D
0-59.9%	F

### **CPA Exam Candidates - State of Texas:**

The following qualifications must be met to sit for the CPA exam, as listed by the State Board:

- 1) Complete the electronic fingerprint process for a background check
- 2) Hold a baccalaureate or higher degree from a board-recognized college or university
- 3) Complete 150 semester hours of college credit
- 4) Complete 30 semester hours of upper-level accounting courses
- 5) Complete 24 semester hours of upper-level business courses
- 6) Complete a 3-semester-hour Board approved ethics course.

For more information on approved courses, testing requirements, and exam information please visit the [Texas State Board of Public Accountancy](https://www.tsbpa.texas.gov) website: <https://www.tsbpa.texas.gov>

## **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](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](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**

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 1-877-3257778. 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).  
<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**

The census date for this course are 12<sup>th</sup> day: September 13, 2023 and 20<sup>th</sup> day: September 25, 2023 for additional important dates please review the [Academic Calendar 2022-2023](#).

### **Academic Integrity**

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all their scholastic work. For more details and the definition of academic dishonesty review the procedure statement:

[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.

### **Drop/Withdrawal Information:**

**Students who wish to drop a course are responsible for initiating this action.** It is not the responsibility of the University or instructor to drop students from their courses as factors such as financial aid can be affected. For more information and forms required to drop a course please review the [Drop/Add Course Information](#) page. Students wanting to withdraw from courses should review the withdrawal policy and dates: [Withdrawal Information and Policy](#) or contact the Office of the Registrar.

### The Counseling Center:

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)

### Course Schedule:

Topic	Class Schedule	Date
<b>First Day of Class</b>	<b>Orientation/Review</b>	<b>08/28/2023</b>
Chapter 1	Accounting and the Business Environment	08/29/2023
	Labor Day- Campus Closed	09/4/2023
Chapter 2	Recording Business Transactions	09/06/2023
<b>Census Date</b>		<b>09/13/2023</b>
Chapter 3	The Adjusting Process	09/12/2023
Chapter 4	Completing the Accounting Process	09/19/2023
	Homework/Project Workday	9/26/2023
	Homework Due Chapters 1-4	10/01/2023
Chapter 5	Merchandising Operations	10/3/2023
<b>Accounting Project</b>		<b>10/08/2023</b>
Chapter 6	Merchandise Inventory	10/10/2022
	Homework Due Chapters 5-6	10/15/2023
<b>Exam 1: Chapters 1-6</b>		<b>10/18/2023</b>
<b>Midterm Grades Due</b>		<b>10/23/2023</b>
Chapter 7	Internal Controls and Cash	10/24/2023
Chapter 8	Receivables	10/31/2023
Chapter 9	Plant Assets, Natural Resources, and Intangibles	11/7/2023
Chapter 10	Investments	11/14/2023

	Homework Due Chapters 7-10	11/19/2023
Chapter 11	Current Liabilities and Payroll	11/21/2023
	Thanksgiving Break- Campus Closed	11/22-24/2023
Chapter 12	Long-Term Liabilities	11/28/2023
Chapter 13	Long-Term Liabilities / Stockholder's Equity	12/5/2023
	Homework Due Chapters 11-13	12/10/2023
<b>Final Exam Due</b>		<b>12/13/2023</b>