

*Subject to change*

**East Texas A&M University  
College of Business  
Department of Accounting, Finance & Business Law  
ACCT 2301 Principles of Accounting 01E  
CRN #81184  
Fall 2026**

Instructor: Dr. Robert Rankin, CMA  
Office: BA314C  
Email: robert.rankin@etamu.edu (preferred contact method)

Office hours: Tuesday & Thursday 10:00AM to 11:00AM; 2:00PM to 3:30PM  
Zoom Wednesday 10:00AM  
Or by appointment

Course Meeting Day/Time/Room: Tuesday Thursday 12:30-1:45. BA221

**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**

Hoyle, Kratz, Skender. *Financial Accounting*. Flatworld Version 4.0.1.

You have access to the textbook, and course work (homework, quizzes & exams) through the Flatworld learning management system through D2L via inclusive access.

*With the Inclusive Access, you will automatically be taken to the Flatworld learning management system without having to enter an access code.*

**Recommended tools:**

Calculator- Any type is acceptable during normal class. **NOTE:** Cell phone calculators **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.

*Subject to change*

## ***Subject to change***

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.
2. Complete all homework assignments on time and before class.
3. Prepare for class, examinations, and quizzes.
4. Participate in all discussions.

### **Teaching Procedures**

Class zoom discussion will be conducted in D2L for every chapter based on the schedule below. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. This class will require that you read the material prior to completing quizzes. Not all the areas covered in the readings will not be part of the course work. The nature of this course is self-reflection. ***Do not assume because all quizzes and tests are open book that you will have sufficient time to complete if you have not prepared to complete the work.*** A separate schedule of due dates is provided in D2L under the folder labelled class schedule.

### **General Class Rules**

- Missed homework, projects, quizzes and exams cannot be made up.
- I do not accept late work.***

***Subject to change***

## ***Subject to change***

### **Course Evaluation**

Your final grade will be based upon the following items:

#### ***Possible Points:***

| <b><u>Activity</u></b>  | <b><u>Number</u></b> | <b><u>Points</u></b> | <b><u>Total</u></b>      | <b><u>Percent</u></b> |
|-------------------------|----------------------|----------------------|--------------------------|-----------------------|
| Academic Honesty Policy | 1                    | 25                   | 25                       | 3%                    |
| Homework                | 11                   | 10                   | 110                      | 15%                   |
| Quizzes                 | 11                   | 15                   | 165                      | 22%                   |
| Exam 1                  | 1                    | 100                  | 100                      | 13%                   |
| Exam 2                  | 1                    | 100                  | 100                      | 13%                   |
| Exam Final              | 1                    | 150                  | 150                      | 20%                   |
| Semester Project        | 1                    | 100                  | <u>100</u>               | 13%                   |
| <b><i>Total</i></b>     |                      |                      | <b><u><u>750</u></u></b> |                       |

- All coursework will be completed in the Flatworld Learning Management System via D2L.
- Exams will consist of two parts multiple choice 20 points similar to quizzes and problems 80 points similar to homework. The final exam is comprehensive covering elements from Chapter 4 and the last section.
- All grades will be maintained in D2L

#### ***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**

***Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:***

1. Completed a bachelors degree
2. Completed 21 passing semester credit hours from Category 1 & 2 courses as detailed here.
3. **Category 1 Courses:** *Completed a minimum of 12 semester hours with at least three semester hours in each of the following accounting courses.*
  - a. Financial accounting and reporting
  - b. Financial statement auditing
  - c. Taxation
  - d. Accounting information systems or accounting data analytics
4. **Category 2 Courses:** *Completed a minimum of 9 semester hours in accounting from this list.*
  - a. Accounting data analytics
  - b. Accounting research & analysis
  - c. Accounting theory
  - d. Advanced accounting
  - e. Auditing & attestation services

***Subject to change***

### ***Subject to change***

- f. Financial accounting and reporting for business organizations or intermediate accounting
  - g. Financial planning
  - h. Financial statement analysis
  - i. Fraud examination
  - j. Governmental & non-profit entity accounting
  - k. Internal accounting control & risk assessment
  - l. International accounting
  - m. Management information systems (must be cross-listed as accounting)
  - n. Managerial or cost accounting (excluding introductory level courses)
  - o. Mergers & acquisitions
  - p. Taxation
5. 2-semester credit hours of accounting communication from ACCT 311 & ACCT 421 (1 hour per course)
6. 2- semester hours of accounting research from ACCT 340 & ACCT 427 (1 hour per course)

***Courses not recognized by the state board include elementary accounting, principles of accounting, financial and managerial accounting, introductory accounting, accounting software courses, any CPA review course and ethics courses (e.g. ACCT 430).***

For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

### **University Policies and Procedures**

#### **Academic Honesty Policy**

The College of Business at East Texas A & M University will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

**Illegal activity:** Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

**Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

**Cheating:** The unauthorized use of another's work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete. .

**Plagiarism:** Using someone else's ideas and not giving proper credit.

**Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

**Artificial Intelligence & ChatBots:** East Texas A&M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes

***Subject to change***

## ***Subject to change***

cases in which the AI plagiarized another text or misrepresented sources. Any undocumented use of such software constitutes an instance of plagiarism and will result in a zero for the assignment.

### **Ethics**

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) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

### **Office of Student Disability Resources and Services**

East Texas A&M University  
Gee Library- Room 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148

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

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

**Other:** University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

### **Email Policy**

All students must use their My Leo 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.

### **Attendance**

**Class Attendance Policy:** Students are responsible for learning about and complying with the attendance policy stated in the catalog, Student’s Guidebook, and/or faculty syllabus. Students are responsible for requesting makeup work prior to any anticipated absence. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

## ***Subject to change***

## ***Subject to change***

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

***It is the student's responsibility to drop the class. I will not drop you from the class***

### **Concealed Carry**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in East Texas A&M University 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 ET Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all ET campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### **Discipline Policy**

"All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment." (See Student's Guide Handbook, Policies and Procedures, Conduct).

### **Comfortable Learning Environment**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

### **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will

## ***Subject to change***

## ***Subject to change***

automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office

### **Other**

University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

### **Discipline Policy**

**“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).**

### **Comfortable Learning Environment**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

### **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office

## ***Subject to change***