



EAST TEXAS A&M

**College of Business
Principles of Accounting I
ACCT 2301-02E
Fall 2026
(8/20—12/11)**

Instructor: Daniel Hsiao, PhD, CPA, CISA,
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Office hours: 11:00am-12:00pm MW @ BA Rm-207
2:00pm-6:00pm Tuesday @online (other times flexible by appointment)

The best way to reach me is by email. All emails must contain **ACCT 2301 Principles of Accounting I** in the subject line to be treated as a high priority. The syllabus is **tentative and subject to change** as the semester progresses.

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

Financial Accounting, v4.0.1, Flatworld Publishing

****D2L Inclusive Access****

Authors: Joe Ben **Hoyle**, Leah **Kratz**, and C. J. **Skender**

ISBN: 979-8-90191-241-6 (A printed copy can be ordered)

****D2L Inclusive Access****

What does Inclusive Access mean? MyLeo/ D2L opens the first day of classes. You will receive an email **PRIOR** to the first day of class 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 purchase the e-textbook or access because they are included in your tuition and fees. You will login from the links within D2L. All homework and the project will be completed via D2L.

Recommended tools:

Calculator- any basic or financial calculator will suffice for this course. Note that students are held accountable on learning how to master the calculator of their choice. A financial calculator will be advantageous to have not only when you take other business classes, but also when making personal financial decision throughout the career.

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. The following schedule includes the suggested weeks you should cover the chapters this semester.
2. Complete all assignments on time. 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. Complete the Semester Project. You can make a 100% on it! Cannot be turned in late.
4. Prepare for homework, examinations, and quizzes.
5. Watch assigned videos in their entirety.
6. Attend the class on lecture and practice on exercise, participate all activities regularly.
7. Utilize additional resources provided with the book- PowerPoint, flashcards, podcasts, chapter videos...
8. 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.
9. Include the course section in all email correspondence, preferably in the subject. Poorly written emails (no salutation, incomplete sentences, etc...) or emails from non-myLeo accounts will not receive a response.

Teaching Procedures:

The class will be conducted in class, and homework or other course materials may be conducted online using myLeo Online/D2L (ETAMU LMS) with classroom announcement. 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 **project covering Ch 1-4**, completed via D2L. Even though the project is not due until the end of September, it is vital that you complete the project as each topic is covered in the course. The project is the best way to prepare you for the homework and exams this semester. If you wait until right before the due date 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. As your professor I am here to help. If you get stuck, email me an image of your problem or schedule a meeting so I can help you. The project cannot be turned in late.

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 **12/2/2026 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 affect your grade significantly.

*****IMPORTANT***Missed quizzes and exams cannot be made up! 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 based upon the following items:

Possible Points:

Exams (2)	30% (10%,20%)
Homework	25%
Project	25%
Quizzes	20%

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

Accounting Exam Candidates - State of Texas:

CPA Exam Candidates – For State of Texas <https://www.tsbpa.texas.gov/exam-qualification/examination-requirements.html>

Candidates who plan to take the CPA or become certified in Texas should review the Texas State Board of Public Accountancy's current requirements. Effective August 2026, Texas recognizes Pathway A and Pathway B, which have different education and experience requirements. For the latest CPA Exam eligibility and certification information, please visit the following website for details.

<https://www.tsbpa.texas.gov/news/new-pathway-for-cpa-exam-and-certification/>

CMA Exam Candidates –

Candidates who seek the Certified Management Accountant (CMA) designation must pass the CMA examination. This exam has two parts covering twelve (12) competencies. 1) Part I – Financial planning, performance, and analytic& 2) Part II – Strategic financial management. Each part has six subparts that test the candidate's knowledge about managerial/cost accounting and decision making for businesses. In addition to passing the CMA exam, candidates must have a bachelor's degree or professional accounting certification and two years of work experience to receive the CMA designation. Further information is available at www.imanet.org/cmacerification.

Technology Requirements:

LMS

All course sections offered by East Texas A&M University 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

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@etamu.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, ETAMU 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 ACCT 2301-02E in the subject. The instructor will not respond to emails received from a personal email account.

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](#).

<https://www.etamu.edu/student-guidebook/>

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)

ETAMU Attendance

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

Academic Integrity and AI use policy

Students at East Texas A&M University are expected to maintain high standards of integrity and honesty in all of their scholastic work.

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. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism). Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, 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 cases in which the AI plagiarized another text or misrepresented sources. 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

East Texas A&M University

Gee Library- Room 162

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

Fax (903) 468-8148

Email: studentdisabilityservices@etamu.edu

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

Nondiscrimination Notice:

East Texas A&M University 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 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 ETAMU 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 ETAMU campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

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.etamu.edu/counsel

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Principles of Accounting I

Readings & Assignments Tentative Schedule: subject to change with an advanced notice.

Please check the course announcements & updates frequently in classroom announcement and on D2L.

Weeks	Chapter & Reading	Activity	Note
Week-1 Week-2 (8/20—8/29)	Chapter 1 Chapter 2	HW	
Week-3 (8/31—9/5)	Chapter 3	HW	
Week-4 (9/7—9/12)	Chapter 4	HW	9/7 Labor Day
Week-5 (9/14—9/19)	Review Chaps 1-4	HW	
Week-6 (9/21—9/26)	Chapter 5	HW Quiz Ch 1-4	
Week-7 (9/28—10/3)	Chapter 6	HW	Project Due 9/30 (or TBA)
Week-8 (10/5—10/10)	Review	Quiz Ch 5-6	Fall Break 10/8-10/9
Week-9 (10/12—10/17)	Exam #1		
Week-10 (10/19—10/24)	Chapter 7	HW	
Week-11 (10/26—10/31)	Chapter 8	HW	
Week-12 (11/2—11/7)	Chapter 9+10	HW	
Week-13 (11/9—11/14)	Chapter 11	HW Quiz Ch 7-10	
Week-14 (11/16—11/21)	Chapter 12	HW	
Week-15 (11/23—11/28)	Chapter 13	HW	11/25—11/27 Thanksgiving Holidays
Week-16 (11/30—12/5)	Chapter 13	Quiz Ch11-13	Course Project Due 12/2
Week-17 (12/7—12/11)	Final Exam	Prepare for Final Exam	Final Week