



ACCT 2301 - Principles of Accounting I

Fall 2025

INSTRUCTOR INFORMATION

Instructor: Ariel Causey

Office Location: Online

Office Hours: Email or Zoom (upon request)

University Email Address: ariel.causey@etamuc.edu

Communication Response Time: I do my best to answer emails within 24 hours (weekdays).

COURSE INFORMATION

Materials – Textbooks, Readings, Supplementary Readings

Textbook(s) Required: **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 7th ed), 9780136756149 (loose leaf)

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

What does *Inclusive Access* mean?

MyLeo/D2L opens the first day of class. 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 to MyAccountingLab (MAL) from the links within 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 recommended but not necessary. All homework and the project 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 ACCT 2302 Principles of Accounting II. The e-text you will receive may not contain this chapter, so you might wish to retain this for future use.

Recommended Tools

Computer with Internet Access

Calculator (phone calculators are not acceptable).

The syllabus/schedule are subject to change.

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.

Student Learning Outcomes (Should be measurable; observable; use action verbs)

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 REQUIREMENTS

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 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.

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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 and/or watch recorded zoom lectures.
7. Watch LO videos in MultiMedia Library (MAL) and utilize other included resources to learn the material.
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 online using myLeo Online/D2L (ETAMU LMS) and MyAccountingLab (MAL). All coursework will be completed in MAL. Recorded zoom 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 project covering ch 1-4, completed in MAL, due 9/27/2025. 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. To discourage procrastination, I will not answer questions asking for help with the semester project after 9/25/2025. Prior to that, feel free to ask questions. 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 12/3/25 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.

The syllabus/schedule are subject to change.

IMPORTANTMissed 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. 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 (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

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

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

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.

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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>

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.

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/student_guidebook/Student_Guidebook.pdf

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

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<https://www.britannica.com/topic/netiquette>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedures 13.99.99.R0.01](#)

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

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](#)

[Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

[Graduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/academics/graduateschool/faculty/GraduateStudentAcademicDishonestyFormold.pdf>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

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

Velma K. Waters Library Rm 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: [Student Disability Services](#)

The syllabus/schedule are subject to change.

<https://www.tamuc.edu/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.

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.

A&M-Commerce Supports Students' Mental Health

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

AI use policy

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the

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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.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty


COURSE OUTLINE / CALENDAR

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. The last date to submit homework for the semester is **12/3/2025**. 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!!!


There will be no extra credit offered on an individual basis to bring up your grade. **Do not send an email** asking for extra assignments to bring up your grade at any point in the semester. Giving individual students extra assignments is not fair to the rest of the class.

*****IMPORTANT***Missed quizzes and exams cannot be made up! All exams must be taken on the scheduled days so please plan accordingly. Special arrangements can be made **ahead of time** for extenuating circumstances. All students, including athletes, who will miss an exam must notify the instructor **to the exam being given to reschedule your exam.** I do drop your lowest homework and quiz grades at the end of the semester.**

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	<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>	<u>Saturday</u>	<u>Sunday</u>
<i>Aug</i>	25	26	27	28	29	30	31
	Fall Begins Read Syllabus	Ch 1	Intro Zoom Lecture				
<i>Sept</i>	1	2	3	4	5	6	7
	Holiday Campus Closed	Ch 2				ADP Due in D2L	
	8	9	10	11	12	13	14
	Ch 3						
	15	16	17	18	19	20	21
	Ch 4						Ch 1-4 Quiz/Hw Due
	22	23	24	25	26	27	28
	Ch 5					Project Due	
<i>Oct</i>	29	30	1	2	3	4	5
	Ch 6						
	6	7	8	9	10	11	12
		Ch 5-6 Quiz/Hw Due	Ch 1-6 Exam Opens				Exam Due
	13	14	15	16	17	18	19
	Ch 8						
	20	21	22	23	24	25	26

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	Ch 9						
	27	28	29	30	31	1	2
	Ch 10			Last Day to Drop			Ch 8-10 Quiz/Hw Due
Nov	3	4	5	6	7	8	9
	Ch 11						
	10	11	12	13	14	15	16
	Ch 12						
	17	18	19	20	21	22	23
	Ch 13						Ch 11-13 Quiz/Hw Due
	24	25	26	27	28	29	30
	Review/Catch Up				Turkey Day Campus Closed	Campus Closed	
Dec	1	2	3	4	5	6	7
	Review/Catch Up		All LATE Hw Due	Cumulative Final Exam Opens			
	8	9	10	11	12	13	14
			Final Exam Due				

*HW, quizzes, exams, and project due in MyLab. All MyLab due dates are midnight (11:59PM CST).

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