



TEXAS A&M UNIVERSITY  
**SAN ANTONIO**

**ACCT 2301.601 Principles of Financial Accounting**  
Fall 2024 CRN: 10285 Department of Accounting & Finance  
College of Business  
**Course Syllabus**

**Meeting Time:** Asynchronous  
**Meeting Room:** Online  
**Class Duration:** 8/26/24 – 12/13/24  
**Instructor:** Nancy J. Batch, CPA  
Office: 241 MM  
Tel: 210-784-2343  
email: [nancy.batch@tamusa.edu](mailto:nancy.batch@tamusa.edu)

**\*\*\* PLEASE USE BLACKBOARD MESSAGES ON OUR COURSE WEBSITE FOR ALL COURSE CORRESPONDENCE \*\*\***

**Student inquiries will usually receive a reply within the same day.**

**Course Website:** <https://tamusa.blackboard.com/>  
**Office Hours:** Online (see link on course website)

## **MAJOR COURSE DESCRIPTION AND REQUIREMENTS**

**Catalog Description 2301 Principles of Financial Accounting** introduces the concepts and uses of financial accounting information in a business environment and its role in the economic decision-making process. Primary areas of study include the theory of debits and credits, special journals, the accounting cycle, notes and interest, receivables and payables, accruals and deferrals, measurement and valuation of assets and liabilities, the determination of net income and the preparation and analysis of basic financial statements.

### **Course Objectives**

Upon completion of this course, the student should understand:

- How to construct an accounting information system and generate financial statements
- How to understand and interpret information contained in published financial statements by using financial ratios
- How to measure and report both current and non-current long-term assets and financing activities

### **AACSB Assessment:**

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery of the above course outcomes.

**Required Materials:**

**Financial Accounting 6<sup>th</sup> edition**

Print ISBN: 9781260786521, 1260786528

eText ISBN: 9781264140336, 1264140339

Authors: J. David Spiceland; Wayne Thomas; Don Herrmann

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- **Calculator:** Any standard calculator may be used in the course
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. **All class communications will be through Blackboard and students should monitor the Announcements and Messages at least once a day.**
- **Software:** You will need access to the Internet and an Internet Browser, as well as Microsoft Office or at a minimum Microsoft Excel. In addition, all course assignments will be completed online using McGraw-Hill Connect.
- **Time Commitment:** Expect to spend several hours per week preparing for this course in addition to class time.

**METHODS OF EVALUATION AND GRADING PROCEDURE**

<b>Assignment</b>	<b>Weight</b>
(1) Comprehensive final exam	30.00%
(1) Mid-term exam	25.00%
(12) Homework assignments	10.00%
(12) Chapter quizzes	10.00%
(12) LearnSmart Assignments	10.00%
(4) Module quizzes	10.00%
(1) Basic Skills Quiz	5.00%
<b>Total</b>	<b>100%</b>

A = > 89.5%  
 B = > 79.5%  
 C = > 69.5%  
 D = > 59.5%  
 F = < 59.5%

**NO LATE ASSIGNMENTS  
 WILL BE ALLOWED**

**EXAMINATIONS**

There will be one (1) midterm exam during the semester and a **comprehensive** final exam as well as online quizzes using McGraw/Hill Connect. The quizzes will consist of one (1) representative problem from each chapter as well as four (4) conceptual multiple-choice quizzes. Questions may be taken from lectures, the text or class discussions. In addition there will be one Basic Skills Quiz that is Blackboard based. The mid-term exam is problem-based and covers the first half of the course. The final exam is also problem based and is comprehensive.

**\*\*\* Please note that it is the student's responsibility to use a secure internet connection when taking exam. Exams will not be restarted due to computer problems or dropped connections. \*\*\***

### **ATTENDANCE and WITHDRAWAL**

Attendance at all class meetings is encouraged but not required. Note that it is the student's responsibility to determine and comply with all campus withdrawal policies. See the university Academic Calendar as well as the course calendar for specific dates.

### **MAKE UP/LATE ASSIGNMENT/EXAM/QUIZ POLICY**

**No make-up assignments will be allowed and no late submissions will be accepted.**

Any exceptions will occur solely at the discretion of the instructor and generally only considered due to events that are unexpected and outside of the student's control. Under no circumstance will any exam be offered early and clear documentation of an event may be required if any exception is to be considered. **Extra-credit assignments are not offered in this course.**

### **CLASS CONDUCT AND CIVILITY CODE**

Participants are expected to follow all rules in the student handbook (see link below), as well as display common courtesy during classroom lectures and discussions in class and online, including the following:

- All course- related communications should be through Blackboard Messages on the course website. Please DO NOT use campus e-mail for this course.
- It is the students' responsibility to obtain and the required materials and software for the class.

### **ACADEMIC DISHONESTY**

Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic Dishonesty for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. This includes holding other students to same standards and reporting any incidents of alleged violation of the honesty policy to the instructor involved or, if necessary, to the appropriate academic department head. All students are responsible for being familiar with the Academic Dishonesty Policy which may be found in the **Texas A&M**

**University-San Antonio Student Handbook**

<http://www.tamusa.tamus.edu/studentengagementsuccess/TexasA&MSanAntonioStudenthandbook.pdf>

## IMPORTANT POLICIES AND RESOURCES

Academic Accommodations for Persons with Disabilities: The Americans with Disabilities Act Amendments Act (ADAAA) of 2008 and the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights protection for persons with disabilities. Title II of the ADAAA and Section 504 of the Rehabilitation Act require that students with disabilities be guaranteed equal access to the learning environment through the provision of reasonable and appropriate accommodation of their disability. If you have a diagnosed disability that may require an accommodation, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is [dsupport@tamusa.edu](mailto:dsupport@tamusa.edu).

Academic Learning Center: The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the *Tools* section of Blackboard. You can contact the Academic Learning Center by emailing [tutoring@tamusa.edu](mailto:tutoring@tamusa.edu), calling (210) 784-1307, or visiting the Central Academic Building, room 202.

Counseling/Mental Health Resources: As a college student, there may be times when personal stressors interfere with your academic performance and/or negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment call 210-784-1331 or visit Modular C, Room 166 (Rear entrance).

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services.

**Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2').** For more information and self-help resources, please visit [www.tamusa.edu/studentcounseling](http://www.tamusa.edu/studentcounseling)

Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>. More information about Emergency Preparedness and the Emergency Response Guide can be found here:

<https://www.tamusa.edu/uploadfile/folders/sdbowen23/pdf/pdf-635073426137928167-10.100.20.116.pdf>

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including

students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend the first week of class will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day, or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to contact the Dean of Students (DOS@tamusa.edu) for support.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots' Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

Respect for Diversity: We understand that our students represent diverse backgrounds and perspectives. When we are equity-minded, we are aware of differences and inequalities and are willing to discuss them so we can act to resolve them. The University is committed to building cultural competencies, or the attitudes, skills, and knowledge that enable individuals and organizations to acknowledge cultural differences and incorporate these differences in working with people from diverse cultures. Respecting and accepting people different than you is vital to your success in the class, on campus, and as a future professional in the global community. While working together to build this community we ask all members to:

- Share their unique experiences, values, and beliefs.
- Be open to the views of others.
- Honor the uniqueness of their colleagues.
- Value each other's opinions and communicate respectfully.
- Keep confidential discussions that the community has of a personal (or professional) nature.

- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the A&M-San Antonio community.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equality of opportunity and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality, diversity, pluralism and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, or gender expression. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victims advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment or sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator ([titleix@tamusa.edu](mailto:titleix@tamusa.edu), 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact the Student Counseling Center at (210) 784-1331, Modular C.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

### *Students' Rights*

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

### *Students' Responsibilities*

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, [Student Code of Conduct](#), on our website, University Catalog and to comply with them, as well as federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated

Writing, Language, and Digital Composing Center: The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects

such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://bit.ly/WLDCCenter>.

### **NO USE OF GENERATIVE AI PERMITTED**

**ACCT 2301** assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes hiring a person or a company to write assignments and/or using artificial intelligence (AI) tools like ChatGPT. Use of any AI-generated content in this course qualifies as academic dishonesty and violates Texas A&M-San Antonio’s standards of academic integrity.

*The complete academic calendar is available online:*

<https://www.tamusa.edu/academics/academic-calendar/index.html>