



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 3301.001 Accounting for Non-Accounting Majors Fall
2024 CRN: 202510

Department of Accounting & Finance College of Business
Course Syllabus

Meeting Time: 2:00 – 3:15 pm, Tues & Thurs
Meeting Room: **Business Library Hall Room 362**
Class Duration: 08/26/24 – 12/13/24
Instructor: Shamila Behal
email: Shamila.Behal@tamusa.edu

***** PLEASE USE Email FOR ALL COURSE CORRESPONDENCE *****

Course Website: <https://tamusa.blackboard.com/>

COURSE DESCRIPTION

Catalog Description 3301 Accounting for Non-Accounting Majors:

This course approaches accounting from the point of view of a business manager. Emphasis is on both financial and managerial accounting supporting the five functions of management, i.e., planning, organizing, staffing, directing, and controlling, and the publicly available financial statements, using both the balance sheet and income statement. The course culminates in the analysis of publicly available financial statements, using both vertical and horizontal analysis techniques.

This course is specifically designed for non-accounting majors.

Restrictions: Students with accounting as major cannot enroll in this class. Graduate level students may not enroll.

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 and retention of the above course outcomes.

COVID-19, all university personnel (faculty, students, and staff, etc.) are required to adhere to mandated procedures and guidelines as communicated by university.

Course Objectives

This course is divided into **Part A (Financial Accounting)** and **Part B (Managerial Accounting)**. After successful completion of this course, students should be able to:

- Understand components of the basic financial statements including income statement, balance sheet, and statement of cash flows.
- Understand character of statements for different enterprises
- Identify cost allocations such as depreciation.
- Compute break-even and target profit analysis.
- Identify direct material, direct labor, and overhead costs.
- Distinguish between job order and process costings.
- Calculate allocated overhead.
- Identify and calculate variances.
- Identify segment analysis and profitability measures.
- Recognize and identify basic concepts of fixed, variable, and mixed costs.

Required Materials:

- **TEXTBOOK:** ACCOUNTING What the Numbers Mean 13th edition
Authors: David M. Marshall, Wayne W. McManus, Daniel F. Viele Copyright year: © 2020
- **Calculator:** Any standard calculator may be used in the course
- **Blackboard:** Connect to <http://tamusa.blackboard.com>.
- **Class communications** will be through Blackboard so 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.
- **Assignments:** Course assignments will be completed online using McGraw-Hill Connect.
- **Time Commitment:** Expect to spend several hours per week preparing for this course outside of class time.

METHODS OF EVALUATION AND GRADING PROCEDURE

Grading Policy:

The final course grade will be based on your performance on the homework assignments, exams and attendance using the following weights:

Attendance	5%
Participation	5%
Homework Assignments	40%
Mid-Term Exam	20%
Comprehensive Final Exam (as per University Schedule)	30%
Total	100%

The final letter grades will be assigned as follows:

Above 90%	A.
80 – 89%	B.
70 – 79%	C.
60 – 69%	D.
Below 60%	F.

ASSIGNMENTS WILL NOT BE OPEN AFTER DUE DATE

Attendance:

A vital part of every student's education is regular attendance of class meetings and regular review of class materials and assignments. Absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material, and most students find at least some parts of it difficult. This is when you ask the instructor to repeat concepts.

Participation:

Class participation is highly encouraged as it makes the class more interactive and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and contact the instructor immediately with questions or concerns. I may call on students for answers – this is not to intimidate you but to ensure that you understand the material.

You are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important and may vary based on student background. However, a minimum of two hours of work outside the class is expected from everyone. PLEASE STAY ON TASK.

Examinations:

There will be a mandatory mid-term exam and final exam (as per university schedule). Being absent / non-submission of an exam will result in a grade of zero for that exam and may result in a failure grade in the course. The exams will consist of conceptual multiple-choice questions on Blackboard and a separate paper on problem-solving questions. The exam materials will come from lecture notes/power points, and the text. Questions will emphasize understanding and applications of concepts and topics covered in class. I will do a review before the mid-term and final exam. Both exams will be held in class and the written questions will be collected for grading.

Homework Assignments:

There will be homework assignments on Connect at the end of each chapter. Homework assignments and due dates will be posted through Blackboard.

Make up and Late Assignment/exam/ policy:

As a rule, make-up or late submissions will NOT be offered or accepted for any missed assignments or exams. Late submissions or make-up may be accepted/administered only in *extra-ordinary* circumstances such as an excused official university activity, a severe illness, or a dire emergency. Any exceptions will occur solely at the discretion of the instructor. However, you must provide comprehensive documentation either before or within a few days of the missed assignment or exam.

Class conduct and civility code:

Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions, including the following:

1. Attendance may be taken by an appropriate method by the instructor.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
4. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF.
5. For any questions about the exams and assignments, a student should contact the instructor well in advance of the day they are due, so the instructor may have enough time to provide feedback.
6. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages within two business days (Monday-Friday).
7. All assignment submissions must be completed by the due date and time. The submission window will close even if late by one second.

Anyone violating these policies may be subject to disciplinary actions.

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 the 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>

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 reasonable accommodation for their disabilities. If you believe you have a disability that may require accommodation, please contact Counseling and Disability Support Services for the coordination of services. C & DSS is located on the first floor of the Main Campus Building in CAB 210. Calls may be made to (210)784-1335 or students may contact by email at dssupport@tamusa.tamus.edu

Academic Accommodations for Individuals with Disabilities:

Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us <https://www.tamusa.edu/Disability-Support-Services/index.html> or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their disability-related needs with Disability Support Services and their instructors as soon as possible.

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, 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 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 Madla 120.

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. For more information on SCC services visit tamusa.edu/studentcounseling

Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2').

Additionally, the TELUS Student Support App provides a variety of mental health resources to including support for in the moment distress, an anonymous peer to peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.



DROP/Withdrawal POLICY

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. If you wish to drop the class after that date, you will receive either W (if you have satisfactory record so far) or F. The last date to drop a course or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. The instructor has the right to drop a student who has not attended classes and has not satisfactorily completed assignments.

JAGUAR TUTORING CENTER

The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

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 Operations Plan and the Emergency Action Plan can be found here: <https://www.tamusa.edu/about-us/emergency-management/>. Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

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.

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://www.tamusa.edu/academics/>.

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 submit a CARE referral (<https://www.tamusa.edu/university-policies/Student-Rights-and-Responsibilities/file-a-report.html>) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources.

Military Affairs:

Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the

Patriots' Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@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 course 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.

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, equal 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 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, gender expression, or pregnancy/parenting status. 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 victim 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, sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students:

Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

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.

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, gender identity, gender expression, and pregnancy/parenting 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, and University Catalog, and to comply with them, as well as with 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 a safe environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notifications.

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. Conduct that infringes on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/documents/Student-Handbook-2022-23.pdf>) or visit the resources available in the OSRR

website (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html>).

No Use of Generative AI Permitted

Course 3301 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.

Fall 2024 ACCT 3301 Class Schedule

Important dates

August 26 First day of class

September 2 Labor Day Holiday

November 11 Last day to drop with an automatic "W"

November 19 Last day to drop a course or withdraw from the University

November 27 Study Day – No classes

November 28-30 Thanksgiving Holiday – No classes

December 5 Last day of classes

December 6 Study Day – No classes

December 7-13 Final exams

The complete academic calendar is available online: <https://www.tamusa.edu/academic>

Fall 2024 ACCT 3301 Class Schedule

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. **The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule.** All the changes will be announced in class and via Blackboard Announcements; it is your responsibility to check these announcements.

Week 1	PART A		FINANCIAL ACCOUNTING	ASSIGNMENTS
Day	Date	Ch	Title	Due
T	8/27	1	Intro & Accounting - Present and Past	
R	8/29	2	Financial Statements and Accounting Concepts	9/2
Week 2				
T	9/3	3	Fundamental Interpretations	9/9
R	9/5	3	Fundamental Interpretations	
Week 3				
T	9/10	4	The Bookkeeping Process and Transaction Analysis	9/16
R	9/12	4	The Bookkeeping Process and Transaction Analysis	
Week 4				
T	9/17	5	Accounting for and Presentation of Current Assets	
R	9/19		Accounting for and Presentation of Current Assets	9/23
WEEK 5				
T	9/24	6	Accounting for and Presentation of PPE & Noncurrent Assets	9/25
R	9/26	7	Accounting for and Presentation of Liabilities	9/30
WEEK 6				
T	10/1	8	Accounting for and Presentation of Stockholder Equity	10/2
R	10/3	9	The Income Statement and the Statement of Cash Flows	10/7
WEEK 7				
T	10/8	10	Corporate Governance	10/9
R	10/10	11	Financial Statement Analysis	10/14
WEEK 8				
T	10/15		MIDTERM REVIEW	

R	10/17		MIDTERM EXAM (C 1-11)	In class
WEEK 9			PART B MANAGERIAL ACCOUNTING	
T	10/22	12	Cost-Volume-Profit	10/28
R	10/24	12	Cost-volume-Profit	
WEEK 10				
T	10/29	13	Cost Accounting and Reporting	11/4
R	10/31	13	Cost Accounting and Reporting	
WEEK 11				
T	11/5	14	Cost Planning	11/11
R	11/7	14	Cost Planning	
WEEK 12				
T	11/12	15	Cost Control	11/18
R	11/14	15	Cost Control	
WEEK 13				
T	11/19	16	Costs for Decision Making	11/25
R	11/21	16	Costs for Decision Making	
WEEK 14				
T	11/26	16	Costs for Decision Making	12/2
R	11/28		THANKSGIVING	
WEEK 15				
T	12/3	16	Costs for Decision Making	
R	12/5	16	LAST CLASS & FINAL EXAM REVIEW	
WEEK 16				
T	12/10		FINAL EXAM (C 12 – 16)	In Class
Each chapter has a set of homework problems with open and due dates				
All assignments will be completed using McGraw-Hill Connect				
*** Absolutely no late assignments will be accepted, and no extensions will be offered ***				
The Mid-term and Final exams are Multiple Choice and short problems AND IN CLASS				