



# TEXAS A&M UNIVERSITY SAN ANTONIO

**ACCT, Accounting for Non-Accounting Majors**

**3301-601, CRN: 202510**

**FALL 2024**

**Department of Accounting & Finance, College of Business**

**Asynchronous**

## **Course Syllabus**

**Class Modality: Asynchronous online**

**Class Duration: 08/26 - 12/13**

**Instructor: Shamila Behal**

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**Student emails will receive a reply within two business days.**

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

### **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. TSI Restriction(s): Reading, Math, Writing**

### **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 double entry (debits and credits) as applicable to balance sheet and income statement.
- 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.

### **Prerequisites:**

**None**

## Required Materials:

**TEXTBOOK: ACCOUNTING What the Numbers Mean 13th edition**  
**Authors: David M. Marshall, Wayne W. McManus, Daniel F. Viele Copyright year: © 2020**

- **Calculator:** A simple calculator is required – please do not use the calculator on your cell phone. You can purchase this from Target, Walmart, or Office Depot for less than \$10.
- **Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes/ power points, solutions to problems, and other supplementary materials on Blackboard. It may also be used for communication, announcements, assignments, and exams.
- All class communications and especially announcements will be through Blackboard and students should monitor this several times a day.
- **Connect: All** assignments will be on an online homework management system. McGraw Hill uses Connect. Instructions on how to obtain online access and a link to the website will be provided separately. Please ensure that you have purchased the appropriate textbook with a code and register in the system ASAP.
- **Computer Hardware:** Please ensure that you have a computer with a good internet connection.

## Examinations:

- There will be a mandatory mid-term exam and final exam (as per university schedule). Non-submission of an exam will result in a grade of zero.
- The exams will consist of conceptual multiple-choice questions on Blackboard. 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 the course.
- I will provide reviews (with answers) before the mid-term and final exam.
- Midterm exam will be on Part A -Financial Accounting; Final exam will be on Part B (Managerial Accounting)

### Homework Assignments:

Course assignments will be completed online using **McGraw-Hill Connect**. This is why the textbook **MUST** be purchased as it will give the student a code to access assignments on McGraw Hill Connect

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

### NOTE:

- Since this course is asynchronous, assignments and other required work will be completed within a reasonable time frame. Once Assignments open, they will remain open so students can work on these at their own time.
- However, I would strongly suggest adhering to the suggested due date; however, you **MUST** complete all assignments BEFORE the mid-term and final exams.
- Since this is an asynchronized class, all exams will be open book and **MUST** be completed at least 3 days after they become available.
- Students should check the Assignment due dates, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
- Students may ask questions and communicate with the instructor via email or arrange a Zoom meeting.

### 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:

Homework Assignments	40%
Mid-Term Exam	20%
Comprehensive Final Exam (as per University Schedule)	30%

**The final letter grades will be assigned as follows:**

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

**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/academics>

**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.

## **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](mailto: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](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 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](http://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.



## **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](mailto: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>).

### 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	<b>9/2</b>
<b>Week 2</b>				
T	9/3	3	Fundamental Interpretations	<b>9/9</b>
R	9/5	3	Fundamental Interpretations	
<b>Week 3</b>				
T	9/10	4	The Bookkeeping Process and Transaction Analysis	<b>9/16</b>
R	9/12	4	The Bookkeeping Process and Transaction Analysis	
<b>Week 4</b>				
T	9/17	5	Accounting for and Presentation of Current Assets	
R	9/19		Accounting for and Presentation of Current Assets	<b>9/23</b>
<b>WEEK 5</b>				
T	9/24	6	Accounting for and Presentation of PPE & Noncurrent Assets	<b>9/25</b>
R	9/26	7	Accounting for and Presentation of Liabilities	<b>9/30</b>
<b>WEEK 6</b>				
T	10/1	8	Accounting for and Presentation of Stockholder Equity	<b>10/2</b>
R	10/3	9	The Income Statement and the Statement of Cash Flows	<b>10/7</b>
<b>WEEK 7</b>				
T	10/8	10	Corporate Governance	<b>10/9</b>

R	10/10	11	Financial Statement Analysis	10/14
<b>WEEK 8</b>				
T	10/15		<b>MIDTERM REVIEW</b>	
R	10/17		<b>MIDTERM EXAM (C 1-11)</b>	
<b>WEEK 9</b>				
T	10/22	12	Cost-Volume-Profit	10/28
R	10/24	12	Cost-volume-Profit	
<b>WEEK 10</b>				
T	10/29	13	Cost Accounting and Reporting	11/4
R	10/31	13	Cost Accounting and Reporting	
<b>WEEK 11</b>				
T	11/5	14	Cost Planning	11/11
R	11/7	14	Cost Planning	
<b>WEEK 12</b>				
T	11/12	15	Cost Control	11/18
R	11/14	15	Cost Control	
<b>WEEK 13</b>				
T	11/19	16	Costs for Decision Making	11/25
R	11/21	16	Costs for Decision Making	
<b>WEEK 14</b>				
T	11/26	16	Costs for Decision Making	12/2
R	11/28		<b>THANKSGIVING</b>	
<b>WEEK 15</b>				
T	12/3	16	Costs for Decision Making	
R	12/5	16	<b>LAST CLASS &amp; FINAL EXAM REVIEW</b>	
<b>WEEK 16</b>				
T	12/10		<b>FINAL EXAM (C 12 – 16)</b>	
<b>All assignments will be completed using McGraw-Hill Connect</b>				