



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 3301.603 Accounting for Non-Accounting Majors

Fall 2025 CRN: 10340

Department of Accounting & Finance College of Business

ASYNCHRONOUS

Class Modality: online (Blackboard)

Class Duration: 08/25/25 – 12/12/25

Instructor: Shamila Behal

Email: Shamila.Behal@tamusa.edu

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

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

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 the source, strengths, and limitations of financial accounting information as a support for the five functions of management, i.e., planning, organizing, staffing, directing, and controlling. 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

Prerequisites: ACCT 2301 and ACCT 2302 or equivalent. Restrictions: Students cannot enroll who have a major in accounting. 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.

Course Objectives

This course will be 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 the 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 costing.
- 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>.
- All 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:** all course assignments will be completed online using McGraw-Hill Connect.
- **Time Commitment:** Expect to spend several hours per week preparing for this course

Although this is an Asynchronous course, I am always available to answer questions and organize a Zoom session if necessary

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	36%
Mid-Term Exam	30%
Comprehensive Final Exam	34%
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.

Examinations:

There will be a mandatory mid-term exam and a mandatory cumulative final exam (as per university schedule). 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. 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 do a review before the mid-term and final exam.

You will be given 1 day to complete both exams. Please ensure that all applicable chapter assignments are complete BEFORE the exams.

Homework Assignments:

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

No Use of Generative AI Permitted 3301-600 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 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 of 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 dsupport@tamusa.tamus.edu

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, 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.

Academic Calendar 2025

August 26 Monday First class day

September 1 Monday Labor Day Holiday - No classes

September 3 Tuesday Last day to register.

September 10 Wednesday Census Date

September 12 Friday Drop for non-payment.

October 7-October 18 Monday-Friday **Midterm** grading period

November 14 Friday Last day to drop with an automatic grade of "W."

November 25 Tuesday Last day to withdraw from the university.

November 26 Wednesday Study Day - No classes

November 27-November 29 Thanksgiving Holiday - No classes

December 4 Thursday Last day of scheduled classes for weekday classes

December 5 Friday Study Day - No classes

December 6-December 12 **Final** examinations

December 16 Tuesday All grades due by noon

December 19 Friday Grades available in Jag Wire

The complete academic calendar is available online:

<https://www.tamusa.edu/academics/academiccalendar/index.html>

IMPORTANT POLICIES AND RESOURCES

Academic Accommodations for Persons with Disabilities: The Americans with Disabilities Act of 1990, as amended, and the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights protection for individuals with disabilities. Title II of the ADA 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 disability that may require accommodation, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dss@tamusa.edu.

Academic Learning Center: Currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center is an appointment-based center where appointments are made through the Navigate platform. Students access Navigate through Jag wire in the Student Services tab. The Center is active on campus outreaching to students to highlight services offered. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu or calling (210)-784-1332. Appointments can also be made through Jag Wire under the services tab.

Counseling Resources: As a college student, there may be times when personal stress interferes with your academic performance and/or negatively impacts your daily functioning. If you or someone you know is experiencing life stressors, emotional difficulties, or mental health concerns at Texas A&M University – San Antonio, please contact the Student Counseling Center (SCC) located in Modular C, Room 166 (rear entrance) or call 210-784-1331 between the hours of 8:00AM and 5:00PM, Monday – Friday. After-hours crisis support is available by calling 210-784-1331 (select option “2”). Please contact UPD at 911 if harm to self or harm to others is imminent.

All mental health services provided by the SCC are free, confidential (as the law allows), and are not part of a student’s academic or university record. SCC provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. For more information, please visit 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 and/or phone call 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/upd/index.html>

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: If you face challenges securing food, housing, or other basic needs, you are not alone, and A&M- San Antonio can help during this time of crisis. We invite you to learn about the many resources available to support you by visiting the [Dean of Student's website](#) or by reaching out via dos@tamusa.edu. Additionally, it is not unusual for students to encounter temporary illnesses or injuries that may interfere with your academic success. Students may request temporary illness/disability assistance by reaching out to the [Dean of Student's Office](#) (210) 784-1354. If you are comfortable doing so, please notify the professor of any issues so that they may provide additional resources.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and in extraordinary circumstances (e.g., upcoming deployment, drill requirements, disability accommodation). 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.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 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 collaborating 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 helping create a safe learning environment for all students and for the university. 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 has staff members trained to support survivors 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 university. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and other healthcare providers) 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. 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 purpose of the following statement is to enumerate the essential provisions for the student freedom and responsibility to learn at Texas A&M University-San Antonio. All students are required to follow all policies and regulations as set forth by The Texas A&M University System. This includes the [A&M-San Antonio Student Code of Conduct](#).

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 procedure 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, genetic information, veteran status, gender identity, or gender expression 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 students' 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 the 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 students must comply with them and the laws of the land.
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.
6. 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 Jag Wire 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/WLDCenter>.