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ACCT 5000:600 Preparatory Course in Accounting, CRN: 12940
Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality:	Online
Class Duration:	
Instructor:	Dr. Jesus R. Jimenez-Andrade, Office: BLH 241 K Tel: 210-784-2377 E-Mail: jandrade1@tamusa.edu
Course Website:	https://tamusa.blackboard.com/
Office Hours:	By Appointment

Catalog Course Description: This is a preparatory course in accounting that will serve as a refresher course required for all students who attend the Online Pathways MBA program.

Restriction(s): Reading, Math, Writing
Restrictions: Graduate level students may not enroll.

Course Objectives: Upon completion of this course, the student should understand:

- How to classify economic events into the financial information of organizations.
- How to interpret information contained in published financial Statements.
- The accounting reporting process and the business cycle.

Student Learning Outcomes:

After successful completion of this course, students will be able to:

1. Understand the difference between cash accounting and accrual accounting.
2. Understand the basic accounting equation
3. Understand the four key financial statements
4. Understand the definition of key financial statement elements (assets, liabilities, shareholders' equity, revenue and expenses)
5. Understand how the financial statements are formulated and interact
6. Do journal entries, T-accounts, general ledger & how they are used to record and analyze

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transactions

7. Understand the accounting cycle.
8. Understand the meaning of debit and credit.

Required

AACSB Assessment:

The College of Business accredited by the AACSB. As part of this, 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.

Required Materials:

- Textbook: Textbook: Financial Accounting, 6th Edition, by Spiceland, Thomas, and Herrmann, Custom Ebook, 978-1260786521. A discounted Connect Access Card/code is TAMUSA available for entry into the all-inclusive access to the eBook, SmartBook 2.0 and all assignment types. Students will not find the same discounted ISBN anywhere else but in the bookstore since it was discounted for TAMUSA/Follett. Students must purchase the online access to Connect in order to complete the Connect Homework, Quizzes, and Exams. Students are responsible to purchase the textbook with Connect access code.
- Blackboard: Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. All class communications will be through email and Blackboard and students should monitor this several times a day.
- Connect: Online assignments will be administered through Connect. PLEASE REGISTER IN CONNECT ASAP. To register in Connect, log into Blackboard and select Assignments tab. Click on any assignment, which will take you to the integrated Connect platform. If you don't have an account, click the Create a New Account button and continue to follow the on-screen instructions.
- Computer Hardware: In order to participate in the tutoring sessions (if offered) you will need a computer with an internet connection, a microphone and speakers/headphones.
- Time: You are expected to spend 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

Course Requirements every student must fulfill in order to succeed in course:

1. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
2. Students should keep current with all course assignments, quizzes, and examinations.



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3. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will **not** be granted for lack of availability of internet connections.
6. Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
8. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. All materials will be made available through Blackboard or through online links.

Grading Policy: The final course grade will be based on your performance on the quizzes, exams, assignments and class participation using the following weights:

Four Quizzes (one per session)	25%
Total	100%

The final letter grades will be assigned as follows: Above 90% $\Rightarrow$ A; 80 – 89% $\Rightarrow$ B; 70 – 79% $\Rightarrow$ C; 60 – 69% $\Rightarrow$ D; Below 60% $\Rightarrow$ F.

Examinations and Quizzes: There will be mandatory exams and a final exam (as per university schedule). Being absent for any exam will result in a grade of zero for that. The exams may consist, but not limited to, of conceptual multiple-choice questions, problem solving questions and open-ended questions. The exam materials will come from lecture videos, the textbook, and class assignments. Questions will emphasize understanding and applications of concepts and topics covered in the video lessons and assignments.

Proctored Exams: Examinations in this class may/will be administered using secure online testing services. Details regarding proctored test sign up and administration will be provided before and during the exam.

Assignments/ Research papers: There will be several assignments the course. Individual assignment statements and due dates will be posted through Blackboard. For all assignment and quiz problems, ALL intermediate work of the problem solution steps MUST be shown if



applicable. This includes the use of the formula, journal entries, the values substituted in the formulas for problem solution, as well the intermediate steps of the arithmetic computation, if applicable. The units of measurement are extremely important and **MUST** be shown at each stage of the computation. Considerable points will be taken off for not following these requirements.

Online individual / Group Activities: Online individual participation is expected during the course. Team groups will be assigned during the semester to complete in-class activities as well as for the final project.

Make up and Late Assignment/exam/quiz policy: As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Course Drop Policy: Refer to the University Drop policies for this matter found in the institutional website.

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 in class and online, including the following:

1. Review the recorded lessons.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.
3. Student must retain copies of all assignments and graded work for verification purposes, and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails until final grade is received.
4. 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.
5. 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 and voice messages within 48 hours during week days (Monday-Friday).
6. If applicable, all assignment submissions will be posted in Blackboard. By the due date and time. Submission window may close or marked late, even if late by one second.
7. Exams are individual. No external support of any kind rather than the described in this syllabus or in the exam rules is accepted.

Anyone violating these policies may be subject to disciplinary actions.



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Class Effort and Participation: A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid classes/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any 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. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

The course is intensive and challenging and 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 considerably based on student background. However, a minimum of three hours of work outside the class is expected for every one hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class is mandatory for the understanding lectures.

University Email Policy and Course Communications: All correspondence between professors and students must occur via Tamusa email accounts or Blackboard messages. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

Academic Misconduct Policy: Texas A&M University-San Antonio students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, and follow the Texas A&M University-San Antonio Code of Conduct. For more information please visit the Office of Student Rights & Responsibilities website <http://bit.ly/TAMUSASStudentRR>. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code of Conduct.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible unless explicit written permission have been granted by the instructor.

Class Schedule

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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.

Recorded lessons will be posted on Wednesdays.

<i>Session</i>	<i>Chapter and Topic</i>	<i>Quizzes (due at midnight)</i>
1	Syllabus, Chapter 2	
	Chapter 3	Quiz 1
2	Chapter 4	
	Chapter 5	Quiz 2
3	Chapter 6	
	Chapter 7	Quiz 3
4	Chapter 8	
	Chapter 9	
	Chapter 10	Final Quiz



Texas A&M University San Antonio Important Policies and Resources

University Email Policy and Course Communications

All correspondence between professors and students must occur via university email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at helpdesk@tamusa.edu or at 210-784-HELP (4357). If you don't hear back within 48 hours, contact them again. They have many requests during the first part of the semester, so you may need to follow up with them.

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 in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us at the website 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 academic accommodation with Disability Support Services and their instructors as soon as possible.

Academic Learning Center

All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. 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. Online tutoring is also available for after hours and weekend assistance.

While tutoring hours may change based on tutor schedules and availability, the current tutoring hours for MATH in the ALC are as follows:

Day of the Week	Appointments Available	Walk-in Tutoring (no appointment needed)
Monday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Tuesday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Wednesday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Thursday	8:00 AM – 6:00 PM	9:00 AM – 5:00 PM
Friday	8:00 AM – 5:00 PM	11:00 AM – 4:00 PM



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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, visit our website, call 210-784-1331 or visit Madla 120 between the hours of 8:00 AM and 5:00 PM.

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 24/7/365 by calling the SCC at 210-784-1331 or through the TELUS student support App.

The [TELUS Student Support App](#) provides a variety of mental health resources to include 24/7/365 support for in the moment distress, crisis support, 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 system. 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 the [Jag E Alert System website](#). You can access more information about [Emergency Operations Plan and the Emergency Action Plan on our website](#). Download the [SafeZone App](#) 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 by the published Census Date (the first week of class). Any student receiving federal financial aid who does not attend prior to the published Census Date (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.

Jaguar Writing, Language, and Digital Composing Center (WLDCC)

The Jaguar Writing Center provides writing support to graduate and undergraduate students in all three colleges as well as faculty and staff. Writing tutors work with students to develop reading skills, prepare oral presentations, plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any



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assignment. Our digital studio tutors support students working on digital projects such as e-portfolios, class presentations, or other digital multimedia projects.

The Writing Center offers face-to-face, synchronous online, and asynchronous digital appointments. Students can schedule appointments with the Writing Center in JagWire under the **Student Services tab**. Click on **Writing, Language, and Digital Composing Center** to make your appointment. Students wanting to work in real time with a tutor can schedule an **Online Appointment**. Students wishing to receive asynchronous, written feedback from a tutor can schedule an **e-Tutoring appointment**. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on the [Writing Center's website](#). The Writing Center can also be reached by emailing: writingcenter@tamusa.edu.

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 report for support](#). Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources. The [General's Store is a food pantry](#) that is available on campus as well.

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 wide variety 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 with 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 on our campus and within our state, nation, and world. All



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decisions and actions involving students and employees are to 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, based on race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the University's Civil Rights Officer at 210-784-2061 or titleix@tamusa.edu. Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university. If you have experienced any form of sex discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking based on sex, 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 sex-based 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 reasonable accommodation for pregnant students as it would be provided to a student with a temporary medical condition that is 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).



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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. Young Jaguars can support parenting students with daycare if students meet this criteria: (1) must be enrolled in classes at Texas A&M-San Antonio in the current semester, (2) must be Pell eligible or a single parent, (3) child(ren) must be aged 3 to 12-years-old, and (4) child(ren) must be enrolled in Pre-K-3 through 6th grade. For more information, please contact Young Jaguars at youngjaguars@tamusa.edu or call (210) 784-2636.

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, 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 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 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.



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5. A student has the responsibility to check their university email for any updates or official university notifications.

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](#) or visit the resources available in the [OSRR website](#).

Important Dates

The complete [Academic Calendar](#) as available on our website.

Artificial Intelligence Policy

Option 1: No Use of Generative AI Permitted

This 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.