



TEXAS A&M UNIVERSITY
SAN ANTONIO

ACCT 2301:602, Principles of Financial Acct

Fall 2026, CRN: 14179

Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality:	OLC -A
Class Meeting Time and Place:	On-Line Class - Asynchronous
Class Duration:	8/24 – 12/12/2026
Instructor:	Babette Cade, MBA Tel: 210-784-2700 (do not have direct line) E-Mail: bcade@tamusa.edu Student emails will receive a reply within two business days.
Course Website:	https://tamusa.blackboard.com/
Office Hours:	by appointment (Modality).

Catalog Course Description:

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

Course Objectives:

Upon completion of this course, the student should understand:

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

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: Due to the current pandemic environment, all university personnel (faculty, students and staff, etc) are required to adhere to mandated procedures and guidelines as communicated through university communications. For details and updated information on COVID-19 safety protocol please visit <https://www.tamusa.edu/community-safety-together/index.html>.

Required Materials:

Textbook: Financial Accounting 6th edition

Text: ISBN13: 9781265321147

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

- **Calculator:** A Financial calculator (optional TI BAII Plus).
- **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 Blackboard and students should monitor this several times a day.
- **Connect: McGraw Connect is where all quizzes and exams will be completed. You will need to have access to this site.** Please ensure that you have purchased the appropriate code and register in the system ASAP.
- **Time Expectation for coursework:** 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.
- **Computer Hardware:** In order to participate in online sessions you will need a computer with an internet connection, a microphone and speakers/headphones. To complete the class work, you will need appropriate software installed on the computer.

Other Recommended / Reading Materials: Additional reading materials are available on the course website as recommended by the instructor.

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.
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 courses, students should keep current on class recordings, if not attending the live class (either in person or online).
8. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
9. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. If a student is unable to attend a session, the instructor will make the recording of the session available for the student to view. 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:

Homework Assignments	60%
Mid-term Exam	15%
Final Exam (as per University Schedule)	<u>25%</u>
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.

This course has a requirement of a grade of C as a minimal grade for satisfactory completion of this course.

Examinations and Quizzes: There will be a mandatory 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 fail grade in the course. The exams/quizzes will consist of conceptual multiple-choice questions, and problem-solving questions. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class.

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 at least 2 weeks prior to the exam.

Assignments/ Research papers: There will be several assignments during 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. This includes the use of the formula, the values substituted in the formulas for problem solution, as well the intermediate steps of the arithmetic computation. 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:

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 extraordinary 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.

No Assignments will be accepted after the Final Exam Date!!

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. 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. 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 till final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. 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.
6. 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.
7. 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 2 business days (Monday-Friday).
8. All assignment submissions must be uploaded as instructed by the due date and time. Submission window may close or marked late, even if late by one second.

Anyone violating these policies may be subject to disciplinary actions.

Class attendance 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 two hours of work outside the class is expected for everyone hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

FALL 2026 ACCT2301 Class Schedule (SUBJECT TO CHANGE!!**)**

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.

FALL 2026 - ACCT2301 Class Schedule (<u>SUBJECT TO CHANGE !!</u>)			
Week	Dates	Chapter and Topic	
1	24-Aug	Syllabus,	
2	31-Aug	Chapter 1, A Framework for Financial Accounting.	CH 1
3	7-Sep	Chapter 2, The Accounting Cycle: During the Period	CH 2
4	14-Sep	Chapter 3, The Accounting Cycle: End of the Period.	CH 3
5	21-Sep	Chapter 4, Cash and Internal Controls.	CH 4
6	28-Sep	Chapter 5, Receivables and Sales.	Ch 5
7	5-Oct	Mid-term Exam - chapters 1-5	
	12-Oct	Chapter 6, Inventory and Cost of Goods Sold.	Ch 6
9	19-Oct	Chapter 7, Long-Term Assets.	CH 7
10	26-Oct	Chapter 8, Current Liabilities.	CH 8
11	2-Nov	Chapter 9, Long-Term Liabilities.	CH 9
12	9-Nov	Chapter 10, Stockholders Equity.	CH 10
13	16-Nov	Chapter 11, Statement of Cash Flows	CH 11
14	23-Nov	Chapter 12, Financial Statement Analysis.	CH 12
15	30-Nov	Final Exam (Chapters 6-12) to open this week (dates tba)	
16	7-Dec	FINAL EXAM due this week (dates tba)	

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 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 is an appointment based center where appointments are made through the Navigate platform. Students access Navigate through Jagwire in the Student Services tab. The

Center is active on campus outreach 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 JagWire 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 illness 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 special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots' Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military.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 working with people from diverse cultures. Respecting and accepting people different than you is vital to your success in the class, on campus, and as a future professional in the global community. While working together to build this community we ask all members to:

- Share their unique experiences, values, and beliefs.
- Be open to the views of others.
- Honor the uniqueness of their colleagues.
- Value each other's opinions and communicate respectfully.
- Keep confidential discussions that the community has of a personal (or professional) nature.
- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the A&M-San Antonio community.

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

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

Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to helping create 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 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 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 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 JagWire under the Student Services tab. Click on "Writing, Language, and Digital Composing Center" to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://bit.ly/WLDCCenter>.

Key Dates For Fall 2026 Semester

The complete academic calendar is available online

[Fall 2026](#)

<u>Date</u>	<u>Day</u>	<u>Event</u>
<u>August 19</u>	<u>Wednesday</u>	<u>Student enrolled will receive a billing statement</u>
<u>August 20</u>	<u>Thursday</u>	<u>Tuition & fee payment deadline</u>
<u>August 20</u>	<u>Thursday</u>	<u>Payment of Balance on student account due or payment plan set up</u>
<u>August 21</u>	<u>Friday</u>	<u>\$35 late payment fee assessed</u>
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<u>August 21</u>	<u>Friday</u>	<u>Last day to withdraw from all classes to receive a 100% refund of tuition and fees</u>
		-

<u>August 24</u>	<u>Monday</u>	<u>First class day</u>
<u>August 28</u>	<u>Friday</u>	<u>Last day to withdraw from all classes to receive an 80% refund of tuition and fees</u>
<u>August 31</u>	<u>Monday</u>	<u>Last day to register</u>
<u>September 4</u>	<u>Friday</u>	<u>Last day to withdraw from all classes to receive a 70% refund of tuition and fees</u>
<u>September 7</u>	<u>Monday</u>	<u>Labor Day Holiday - No Classes / University Closed</u>
<u>September 9</u>	<u>Wednesday</u>	<u>Census Date - Students not paid in full or enrolled in a payment plan by 4:59PM may be dropped for non-payment</u>
<u>September 11</u>	<u>Friday</u>	<u>Student enrolled will receive a billing statement</u>
<u>September 14</u>	<u>Monday</u>	<u>Last day to withdraw from all classes to receive a 50% refund of tuition and fees</u>
<u>September 21</u>	<u>Monday</u>	<u>Last day to withdraw from all classes to receive a 25% refund of tuition and fees</u>
<u>October 5 - October 16</u>	<u>Monday-Friday</u>	<u>Midterm grading period</u>
<u>November 13</u>	<u>Friday</u>	<u>Last day to drop with an automatic grade of "W"</u>
<u>November 25</u>	<u>Wednesday</u>	<u>Study day - No Classes</u>
<u>November 26 - November 28</u>	<u>Thursday - Saturday</u>	<u>Thanksgiving Holiday - No Classes / University Closed</u>
<u>November 30</u>	<u>Monday</u>	<u>Last day to withdraw from the university</u>
<u>December 4</u>	<u>Friday</u>	<u>Last day of scheduled classes for weekday classes</u>
<u>December 5 - December 11</u>	<u>Saturday - Friday</u>	<u>Final examinations</u>
<u>December 11</u>	<u>Friday</u>	<u>End of term</u>
<u>December 15</u>	<u>Tuesday</u>	<u>Commencement</u>
<u>December 16</u>	<u>Wednesday</u>	<u>All grades due by noon</u>
<u>December 17</u>	<u>Thursday</u>	<u>Grades available in JagWire</u>