



TEXAS A&M UNIVERSITY  
**SAN ANTONIO**

**ACCT, Principles of Financial Accounting, Spring 2024**

**2301-002 202420**

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

**Jan 16 to May 7**

**Course Syllabus**

**Class Modality: In class – CAB 218**

**Monday & Wednesday 5:30 PM to 6:45 PM**

**Class Duration: 01/16/24 to 05/31/24**

**Instructor: Shamila Behal**

**E-Mail: Shamila.Behal@tamusa.edu**

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

**I do not have specific office hours but will arrange to meet students if requested.**

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

**Catalog Course Description:**

This course is an introduction to the fundamental concepts of financial accounting as prescribed by US generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions.

**Course Objectives:**

- To gain factual knowledge. You will gain an understanding of financial terminology used in business, business transaction analysis, and the classification of accounts, all for the purpose of learning to read and comprehend business financial statements.
- To learn to apply course material learned. You will improve your thinking, problem solving and decision-making skills.
- To learn how to find and use resources for answering questions or solving problems. You will develop the ability to use business financial information as a resource for making rational business decisions.

**Prerequisites: None****Student Learning Outcomes:**

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

- 1) Understand the difference between cash and accrual accounting
- 2). Understand the basic Accounting Equation
- 3). Understand and formulate the 4 key financial statements.
- 4). Understand the key components of the financial statements, i.e., revenue, expenses, assets & liabilities.
- 5) Understand how these statements are derived and the relationship between them
- 6) Learn to write journal entries, T Accounts and debits and credits to record and analyze transactions

### **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.

### **Required Materials:**

- **Textbook:** Financial Accounting, 6ed Spiceland/Thomas/Herrmann – McGraw Hill. You **MUST** have the code in order to access Assignments on McGraw Hill Connect.
- **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, in class problems, and other supplementary materials on Blackboard. It is also 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 LTGI:** All assignments will be on an online homework management system. McGraw Hill uses Connect LTGI. 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 code and register in the system ASAP. You are given a 14-day grace period before you register on Connect and buy the eBook/access code. Please do not purchase this book on Amazon and other online bookstores as none will have the required code. You must purchase this either from college bookstore or from McGraw Hill online.
- **Software:** You may be required to use Microsoft Excel and Microsoft Word. These products are available in the computer labs on campus. You will also be able to download the installation software from the Microsoft software center.
- **Computer Hardware:** Please ensure that you have a computer with a good internet connection. To complete the class work, you will need appropriate software installed on the computer.
- **Time Expectation for course work:** You are expected to spend 4-8 hours per week for the course. Based on the background, some students may require more time. Time spent may be longer when assignment/exams are due. Please **DO NOT PROCRASTINATE!!!**

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

1. Students should check the Assignment due dates, Announcements, and Messages (e-mail) systems in Blackboard on a **regular** basis.

2. Students should keep current with all course assignments, quizzes, and examinations. Extensions are not provided.

3. Students should ask questions and communicate with the instructor either in class or by email.

4. For all classwork, exams, etc., students are responsible for the availability of internet connectivity. Extensions will **not** be granted for lack of availability of internet connections.

**NOTE: Assignments will close at midnight of the due date. You will usually be given 5 to 7 days to complete assignments.**

**Grading Policy:**

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

Attendance	5%
Participation	5%
12 Assignments	30%
1 midterm Exam	25%
Final Exam	<u>35%</u>
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

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

**Attendance:**

A vital part of every student's education is regular attendance of class meetings and regular review of class materials and assignments. Absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in

class. The course covers a lot of material, and most students find at least some parts of it difficult. This is when you ask the instructor to repeat concepts.

### **Participation:**

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

This 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 from everyone. **PLEASE STAY ON TASK.**

### **Examinations/Project:**

**A midterm exam** - The exam will consist of conceptual multiple-choice questions, and short problem-solving questions. The exam materials will come from lecture notes, in class problems, power points and the text. I will do a review before the mid-term exam; the exam will be taken in class on Blackboard.

**The final exam** will cover the entire course. The exam will be MC and short questions which will exhibit your understanding and applications of concepts and topics covered in class.

### **Make up and Late Assignment/exam/ policy: Mandatory.**

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

**Course Drop Policy:** You may drop the course on or before April 13, 2024, with an automatic grade of W. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

### **Class conduct and civility code:**

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

1. Attendance will 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. Students must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep copies of all computer files and e-mails until the final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to both the instructor and other students.
5. Using computers or phones (except for valid needs) during class for a purpose not related to class is inappropriate and unacceptable. 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 through the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages within 2 business days (Monday-Friday).
8. All assignment submissions must be uploaded as instructed by the due date and time. The submission window will close, if not uploaded on time.

Anyone violating these policies may be subject to disciplinary actions.

#### **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 against 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.

Posting class work given to students, 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.

### **No Use of Generative AI Permitted**

[Insert Course Number] 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.

### **IMPORTANT POLICIES AND RESOURCES**

Academic Accommodations for Persons 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, please contact Disability Support Services in the Central Academic Building, Suite 210, or at (210) 784-1335 or visit <https://www.tamusa.edu/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/or 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 Modular C, Room 166 (Rear entrance).

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 by calling the SCC at 210-784-1331 (after-hours select option '2').** For more information and self-help resources, please visit [www.tamusa.edu/studentcounseling](http://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 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/campus-information/safety/university-police-department/documents/emergency-operations-plan.pdf> and <https://www.tamusa.edu/about-us/campus-information/safety/university-police-department/documents/emergency-action-plan.pdf>

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 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://bit.ly/WLDCCenter>.

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 contact the Dean of Students (DOS@tamusa.edu) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to provide any resources they may possess.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and 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](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 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, 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 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 or sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator ([titleix@tamusa.edu](mailto: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 accommodations to pregnant students that would be provided to a student with a temporary medical condition and 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](mailto: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.

#### *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, sexual orientation, 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, University Catalog and to comply with them, as well as 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 an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.

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.

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](#).

**ACADEMIC CALENDAR (IMPORTANT DATES)**  
**Spring 2024 Regular 16-Week Session**

Jan 17 Wednesday	First class day of this course
Jan 23 Tuesday	Last day to register.
Jan 24 Wednesday	Deadline for this term's graduation applicants to complete Change of Name and/or Change of Major form(s) at the Welcome Center
Jan 31 Wednesday	Census Date
Feb 1 Thursday	Drop for non-payment.
Feb 14 Wednesday	Graduation Application Fee payment deadline
<b>Febr 26-March 8</b>	<b>Midterm grading period</b>
<b>March 11 – 17</b>	<b>Spring Break – no classes</b>
April 13 Saturday	Last day to drop with an automatic grade of "W."
April 20 Saturday	Last day to withdraw from the university.
<b>April 29 Monday</b>	<b>Last day of scheduled classes for weekday classes</b>
<b>May 1 - 7</b>	<b>Final examinations</b>
<b>May 7 Tuesday</b>	<b>End of term</b>
<b>May 13 Monday</b>	<b>All grades due by noon</b>

## Spring 2024 ACCT 2301 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/email and you are responsible for the announcements made in class and via Blackboard/email.

<b>Week</b>	<b>Chapter</b>	<b>Assignment Due Dates</b>
<b>Week 1</b>		
01/17 Wednesday	C 1: Introduction and Syllabus	N/A
<b>Week 2</b>		
01/22 Monday	C1: Intro to the Income Statement & Balance Sheet	HW 1 due 1/29
01/24 Wednesday	.....continued	
<b>Week 3</b>		
01/29 Monday	C2: The Accounting Cycle	HW 2 due on 2/5
01/31 Wednesday	Journal Entries/T Accounts	
<b>Week 4</b>		
02/05 Monday	C3: Preparing Financial Statements with adjusting entries.	HW 3 due 2/12
02/07 Wednesday	.....continued	
<b>Week 5</b>		

02/12 Monday	<b>C 4: Cash &amp; Internal Controls</b>	HW 4 due 2/19
02/14 Wednesday	.... Continued	

**Week 6**

02/19 Monday	<b>C 5: Receivables /Sales</b>	HW 5 due 10/13
02/21 Wednesday	...Continued	

**Week 7**

02/26 Monday	<b>C6: Inventory</b>	HW 6 due 10/20
(02/28 Wednesday	.....continued	

**Week 8**

03/04 Monday	MID-TERM EXAM REVIEW	
03/06 Wednesday	<b>MID-TERM EXAM</b>	

**Week 9**

03/11 Monday	<b>C7: Tangible/Intangible Assets</b>	
03/13 Wednesday	.... continued	HW 7 due 3/18

**Week 10**

03/18 Monday	.....continued	
03/20 Wednesday	<b>C 8: Current liabilities</b>	HW 8 due 3/25

**Week 11**

03/25 Monday	<b>C 9: Long-term Liabilities &amp; Bonds</b>	HW 9 due 4/8
03/27 Wednesday	.....continued	

**Week 12**

...continue

04/01 Monday ..... continue

04/03 Wednesday

**Week 13**

**C 10: Stockholders' Equity**

04/08 Monday

.... Continue S/E

HW 10 due 5/15

04/10 Wednesday

**WEEK 14**

**C 11 Cash Flow Statements**

04/15 Monday

.....continue

HW 11 due 4/22

04/17 Wednesday

**WEEK 15**

04/22 Monday

**C12: Financial Statement  
Analysis**

HW 12 due 4/29

04/24 Wednesday

Final Exam Review

**WEEK 16**

04/29 Monday

**LAST DAY OF CLASS, Q&A,  
more review**

05/01 Wednesday

**FINAL EXAM**