

ACCT 2301 – Principles of Financial Accounting

Spring 2026 | Section 2301-001 | CRN 22841

Department of Accounting & Finance, College of Business

Course Information

- **Class Modality:** In person – Hall 201
 - **Meeting Days/Times:** Tuesday & Thursday, 12:30–1:45 PM
 - **Course Dates:** January 20, 2026 – May 12, 2026
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Instructor Information

- **Instructor:** Shamila Behal
 - **Email:** Shamila.Behal@tamusa.edu (official communication only)
 - **Course Website:** Blackboard (<https://tamusa.blackboard.com/>)
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Catalog Course Description

This course introduces the fundamental concepts of financial accounting in accordance with U.S. Generally Accepted Accounting Principles (GAAP). Students examine procedures used to identify, measure, record, and communicate financial information affecting business organizations.

Course Objectives

Students will:

1. Gain an understanding of financial accounting terminology and concepts.
2. Apply accounting concepts to analyze business transactions.
3. Develop problem-solving and decision-making skills using financial information.
4. Learn to locate and use appropriate resources to answer accounting-related questions.

Student Learning Outcomes

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

1. Explain the difference between cash and accrual accounting.
2. Apply the basic accounting equation.
3. Prepare the four primary financial statements.
4. Identify and explain key components of financial statements (assets, liabilities, revenues, and expenses).
5. Explain the relationships among financial statements.
6. Record and analyze transactions using journal entries, T-accounts, and debits and credits.

Prerequisites

None

AACSB Assurance of Learning

The College of Business is pursuing AACSB accreditation. Student work from this course may be used to assess program-level learning outcomes. Students are expected to complete all coursework with appropriate rigor.

Required Materials

- **Textbook:** *Financial Accounting*, 6th ed., Spiceland, Thomas, Herrmann (McGraw Hill). An access code is required for Connect assignments.
- **Calculator:** A basic calculator (cell phone calculators are not permitted during exams).
- **Technology:** Blackboard, McGraw Hill Connect, Microsoft Excel and Word.
- **Computer Access:** Reliable internet access and a computer capable of running required software.

Students requiring accessible or alternative formats should coordinate with Disability Support Services (DSS).

Time Commitment

Students should plan to spend approximately 4–8 hours per week outside of class on readings, assignments, and exam preparation.

Course Expectations

Students are expected to: -

1. Monitor Blackboard announcements and messages regularly.
2. Complete assignments and exams by posted deadlines.
3. Communicate questions or concerns promptly.
4. Maintain reliable internet access for coursework. DSS-approved accommodations supersede general course policies.

Assignments typically close at 11:59 PM on the due date.

Grading Policy

Component	Weight
Attendance	5%
Participation	5%
Assignments (11)	33%
Midterm Project	25%
Final Exam	32%
Total	100%

Grading Scale:

A = 90–100% | B = 80–89% | C = 70–79% | D = 60–69% | F = below 60%

A minimum grade of C is required for satisfactory course completion.

Attendance and Participation

Regular attendance and active participation are strongly encouraged. Attendance and participation requirements apply except where DSS-approved accommodations provide

flexibility. Students with communication-related accommodations may participate through approved alternative methods.

Examinations

- **Midterm Exam:** In-class; multiple-choice and 1 problem-solving question.
- **Final Exam:** In-class.

Students with DSS-approved testing accommodations may test in an approved testing environment.

Make-Up and Late Work Policy

Late or make-up work is accepted only in documented, extraordinary circumstances (e.g., illness, university-approved activities). DSS-approved accommodations are honored.

Classroom Conduct

Students are expected to follow the Student Handbook and maintain a respectful learning environment. Disruptive behavior, misuse of electronic devices, or failure to follow course procedures may result in disciplinary action.

Academic Accommodations for Individuals with Disabilities

Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us 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 accommodations with Disability Support Services and their instructors as soon as possible. DSS

- Location: Central Academic Building, Suite 210

- Phone: (210) 784-1335
- Email: dss@tamusa.edu
- Website: <https://www.tamusa.edu/Disability-Support-Services/>

Course materials are provided in accessible digital formats. Captions are provided for video content, and alternative formats are available upon request.

University Policies and Support Services

This course follows all Texas A&M University–San Antonio policies regarding academic integrity, Title IX, discrimination and harassment, religious observances, military and veteran services, mental health resources, emergency preparedness, and student rights and responsibilities. Students are encouraged to review these policies and utilize available support services.

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.

Use of Artificial Intelligence (AI)

Course 3301 assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes hiring a person or a company to write assignments and/or using artificial intelligence (AI) tools like ChatGBT. 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 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

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 including 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: <https://tamusa.bbcportal.com/>. More information about Emergency Operations Plan and the Emergency Action Plan can be found here. Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance

According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended 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, 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. 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 realtime with a tutor can schedule an “Online Appointment.” Students wishing to receive asynchronous, written feedback from a tutor can schedule an “eTutoring” appointment. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our 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. A food pantry is available on campus; click here for hours and contact information.

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 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 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, on the basis of 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 as a whole. 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 such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784- 2061; CAB 439K). Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources. 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 student rules shall be assured a fundamentally fair process. Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notifications. We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, or disability. Conduct that infringes on the rights of another individual will not be tolerated. Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct or visit the resources available in the OSRR website.

Texas A&M University–San Antonio is committed to equal access in accordance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act. Students who experience barriers to access should contact **Disability Support Services (DSS)** as early as possible.

- DSS Location: Central Academic Building, Suite 210
- Phone: (210) 784-1335
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Academic Calendar Highlights (Spring 2026)

- January 20: First class day
- February 4: Census date
- Mid Term Grading Period
- March 9–14: Spring Break
- April 17: Last day to drop with a W
- May 4: Last day of Classes
- May 6–12: Final exams
- May 12: End of term

This syllabus is subject to change with advance notice. Any changes will be communicated through Blackboard.