ACCT 2301.902 Principles of Financial Accounting  
Fall 2020 CRN: 12645 Department of Accounting & Finance  
College of Business  
Course Syllabus

Meeting Time: Asynchronous/Online  
Meeting Room: N/A  
Class Duration: 8/20/20 – 12/12/20  
Instructor: Nancy J. Batch, CPA  
Office: CAB 427B  
Tel: 210-784-2343  
email: nancy.batch@tamusa.edu

*** PLEASE USE BLACKBOARD MESSAGES ON OUR COURSE WEBSITE FOR ALL COURSE CORRESPONDENCE ***  
Student inquiries will usually receive a reply within the same day.

Course Website: https://tamusa.blackboard.com/  
Office Hours: Online (see link on course website)

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<th>M</th>
<th>W</th>
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<tbody>
<tr>
<td>2:00 pm - 4:00 pm</td>
<td>11:00 am - 2:00 pm</td>
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<td>3:30 pm - 4:00 pm</td>
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MAJOR COURSE DESCRIPTION AND REQUIREMENTS

A. Course Description and Requirements  
Catalog Description 2301 Principles of Financial Accounting  
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 of the above course outcomes.

Required Materials:
Financial Accounting 5th edition

Authors: J. David Spiceland; Wayne Thomas; Don Herrmann
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• Calculator: Any standard calculator may be used in the course
• 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 the Announcements and Messages several times a day.
• Software: You will need access to the Internet and an Internet Browser, as well as Microsoft Office or at a minimum Microsoft Excel. In addition, all course assignments will be completed online using McGraw-Hill Connect.
• Time Commitment: Expect to spend 3-6 hours per week preparing for this course in addition to class time.

METHODS OF EVALUATION AND GRADING PROCEDURE

<table>
<thead>
<tr>
<th>Assignment</th>
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<tbody>
<tr>
<td>(1) Comprehensive final exam</td>
<td>30.00%</td>
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<td>(1) Mid-term exam</td>
<td>25.00%</td>
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<tr>
<td>(12) Homework assignments</td>
<td>10.00%</td>
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<tr>
<td>(12) Chapter quizzes</td>
<td>10.00%</td>
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<td>(12) LearnSmart Assignments</td>
<td>10.00%</td>
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<tr>
<td>(4) Module quizzes</td>
<td>10.00%</td>
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<tr>
<td>(1) Basic Skills Quiz</td>
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<td><strong>Total</strong></td>
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A = > 89.5%
B = > 79.5%
C = > 69.5%
D = > 59.5%
F = < 59.5%

NO LATE ASSIGNMENTS WILL BE ALLOWED
EXAMINATIONS
There will be one (1) midterm exam during the semester and a comprehensive final exam as well as online quizzes using McGraw/Hill Connect. The quizzes will consist of one (1) representative problem from each chapter as well as four (4) conceptual multiple-choice quizzes. Questions may be taken from lectures, the text or class discussions. The mid-term exam is problem-based and will cover specific chapters form the textbook. The final exam is problem based and comprehensive.

*** Please note that it is the student’s responsibility to use a secure internet connection when taking exam. Exams will not be reset due to computer problems or dropped connections. ***

ATTENDANCE and WITHDRAWAL
Attendance at all class meetings is encouraged but not required. Note that it is the student’s responsibility to determine and comply with all campus withdrawal policies. See the university Academic Calendar as well as the course calendar for specific dates.

Note that it is the student’s responsibility to comply with campus withdrawal policies.

MAKE UP/LATE ASSIGNMENT/EXAM/QUIZ POLICY
**No make-up assignments are allowed and no late submissions will be accepted.** Any exceptions will occur solely at the discretion of the instructor and will generally only be considered due to events that are unexpected and outside of the student’s control. Under no circumstance will any exam be offered early and clear documentation of an event may be required if an exception is to be considered. Extra-credit assignments are not offered in this course.

CLASS CONDUCT AND CIVILITY CODE
Everyone in class is expected to follow all rules in the student handbook (see link below), as well as display common courtesy during classroom lectures and discussions in class and online, including the following:

- Please refrain from talking while the instructor is lecturing; it is extremely disruptive and discourteous to both the instructor and the other students.
- Using computers or phones (except for a valid urgent need) during class for purposes not related to class is also disruptive. All cell phones and other gadgets should be turned off and headphones removed before each session starts.
- Questions about assignments should be brought up in class if possible, or sent through the course message center.
- All course-related communications should be through Blackboard Messages on the course website. Please DO NOT use campus e-mail for this course.
- It is the students’ responsibility to obtain and the required materials and software for the class.
- Student must retain copies of all assignments and graded work for verification purposes so please keep copies of all computer files and e-mails.

Anyone violating these policies may be subject to disciplinary actions.
ACADEMIC DISHonesty
Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic Dishonesty for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. This includes holding other students to same standards and reporting any incidents of alleged violation of the honesty policy to the instructor involved or, if necessary, to the appropriate academic department head. All students are responsible for being familiar with the Academic Dishonesty Policy which may be found in the Texas A&M University-San Antonio Student Handbook http://www.tamusa.tamus.edu/studentengagementsuccess/TexasA&MSanAntonioStudenthandbook.pdf

STUDENTS WITH DISABILITIES
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability that may require accommodations, please contact Counseling and Disability Support Services for the coordination of services. C & DSS is located on the 1st floor of the Main Campus Building in CAB 210. Calls may be made to (210)784-1335 or students may contact by email at dsupport@tamusa.tamus.edu

DROP POLICY
You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. If you wish to drop the class after that date, you will receive either W (if you have satisfactory record so far) or F. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

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 includes 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 his/her 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 any federal aid received.

**JAGUAR WRITING CENTER**
The Jaguar Writing Center provides writing assistance to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Students can make individual or group appointments with a writing tutor. The Writing Center can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamusa.edu.

**JAGUAR TUTORING CENTER**
The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

**UNIVERSITY e-mail POLICY AND COURSE COMMUNICATIONS**
All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

**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.

**SCHOLARSHIPS**
Remember to add your name to the pool for potential scholarships at this link: http://www.tamusa.tamus.edu/scholarships/

**ACADEMIC CALENDAR**
http://www.tamusa.tamus.edu/provost/academicresources/AcademicCalendar.html