COURSE DESCRIPTION

This course will develop students’ understanding of the Accounting Cycle. Each student will complete an extensive accounting practice set. Emphasis of the course is on identifying and recording business transactions; tracing them through the general journal, ledgers, end-of-period worksheet and preparing in good form an appropriate income statement, balance sheet, and statement of cash flows. This course covers essential knowledge areas for accounting majors.

COURSE OBJECTIVES:

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

1. Accurately analyze the effect of business transactions and prepare the appropriate general journal entries for each transaction.
2. Post journalized transactions into a set of accounting ledgers.
3. Prepare, in good form, a set of financial statements for each a manufacturing and a service business.
4. Apply the principles of discounted cash flows to problems of allocating accounting values across the appropriate time periods.

Prerequisites: ACCT 2301 and ACCT 2302 with minimum grade of "C." Students who do
not meet the pre-requisites must contact the instructor immediately.

Required Materials:
Textbook: eBook: Link is on Blackboard (http://tamusa.blackboard.com)

Additional materials will be provided from a variety of sources. Numerous web URL’s will be shared throughout the semester for additional reference. This material may be distributed via Blackboard or other Websites, and/or printed material.

Course Hardware
1. You will need reliable, high-speed internet availability.
2. A computer that will run Excel and Word is required to complete this class. You may use either a Windows 7 or higher computer or an APPLE IOS 8 or higher computer. **Most tablet computers do not support the programs necessary for this class.**
3. One or more USB port drives (thumb drive) to provide sufficient space to save your work. I suggest at least an 8 Gigabyte drive.

Course Software
1. Microsoft Office applications, Word and Excel (available to students from the Help Desk)
2. A reliable web browser (e.g. Firefox) to access Blackboard and McGraw-Hill Access

EVALUATION
Accounting Cycle Unit 20%
Quizzes 30%
Final Exam 30%
Homework 15%
Attendance 5%

Grades will be based on the following percentage ranges:
A = 90-100%; B = 80-89%; C = 70-79%; F = <70%

WHAT YOU MUST DO TO SUCCEED IN THIS COURSE:

**Time expectation:** You are expected to spend 6-9 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.

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. When remote proctoring for exams is required students must schedule their exam early in the semester. (Will apply to the final exam only.)
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. You are responsible for availability of internet connectivity for all classwork, exams, quizzes etc. 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 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, 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.

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. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

The instructor will post on Blackboard:

1. the course syllabus,
2. announcements,
3. supplementary readings, and
4. required case study.

**McGraw-Hill Connect is accessed by going to the clicking on the assignment link in Blackboard: http://tamusa.blackboard.com**

There are weekly on-line units of learning posted to McGraw-Hill Connect. You will be held accountable for all materials posted on Blackboard.

**Projects:** There is a single exhaustive accounting cycle project that must be completed in this course. Failure to complete the project by the required time will result in a failing grade. Project materials are posted to Blackboard in the “Course Content” content area.

**Exams and Quizzes:** There will be one Mid-Term exam and a Final Exam. In addition there will be an on-line quiz each week of the semester. Quizzes that are not completed by the due date will receive a grade of zero (0). There is NO make-up. However, the 4 quizzes with the lowest scores will not be included in your class grade.

**Class Attendance / Participation:** You are strongly encouraged to take an active part in class discussions. Do not hesitate either to present your own views or to challenge comments of the instructor or your classmates. Because the class sessions will be discussion, it is essential that you come to class having completed the assigned homework and having read the assigned problems and cases. Your final grade may be severely affected by poor preparation for class.
MAKE UP / LATE ASSIGNMENT/EXAM/QUIZ POLICY: As a general rule, no make-ups or late submissions will be offered/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 within a few days of the missed assignment/quiz/exam.

CONDUCT/CIVILITY CODE: Everyone in class is expected to follow all rules of common courtesy during classroom lectures and discussions in class and online:

• You are expected to be in class on time and to remain until the end of the class.
• You are expected to turn off your cell phones, beepers or any other gadgets that can make noise or create distraction in class.
• You may not engage in any activity disruptive to the class (e.g. talking, sleeping etc.) while the class is in session.
• Anyone violating these policies may be subject to disciplinary actions.

DROPS POLICY: You may drop the course on or before April 1, 2016 with an automatic grade of Q. If you wish to drop the class after that date, you will receive either Q (if you have satisfactory record so far) or F. The last date to drop a course, or withdraw from the University is May 06, 2016. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

If you decide to withdraw from this course, please comply with TAMUK withdrawal policies. It is your responsibility to perform this function! You are expected to observe the official academic calendar., to determine the last day to drop with a Q.

PRELIMINARY SCHEDULE OF TOPICS COVERED — THIS IS PRELIMINARY!!! DETAILED WEEKLY ASSIGNMENTS ARE ON BLACKBOARD. THIS SCHEDULE IS INTENDED ONLY TO PROVIDE A ROUGH GUIDE TO THE CLASS.

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic and readings</th>
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<tbody>
<tr>
<td>1</td>
<td>• Course Orientation</td>
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| 2    | • Chapter 2, Learning Objectives 1, 2, and 3 (the accounting cycle)  
• Introduction of the required case study  
• Guided work on completing the first part of the case study. |
| 3    | • Chapter 2 Learning Objectives 4 and 5 (adjusting entries)  
• Guided work on completing the first part of the case study. |
| 4    | • Chapter 2 Learning Objectives 6 and 7 (preparing financial statements and closing entries)  
• Guided work on completing the first part of the case study. |
<p>| 5    | • Chapter 3 Learning Objectives 1 through 4 (understanding the balance sheet) |</p>
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<tr>
<td>6</td>
<td>• Chapter 3 Learning Objectives 5 through 8 (using balance sheet information for managing)</td>
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<tr>
<td>7</td>
<td>• MID TERM EXAM COVERING CHAPTERS 1 THROUGH 3 IN CLASS</td>
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<tr>
<td>8</td>
<td>• Chapter 4 Learning Objectives 1 through 4 (income statement analysis)</td>
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<td>9</td>
<td>• Chapter 4 Learning Objectives 5 through 8 (income statement analysis continued)</td>
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<td>10</td>
<td>• Chapter 21 Learning Objectives 1, 2, and 3 (direct method)</td>
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<td>11</td>
<td>• Chapter 21 Learning Objective 4 (indirect method)</td>
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<td>12</td>
<td>• Chapter 21 Learning Objectives 5 through 8 (classification of cash flows)</td>
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<td>13</td>
<td>• Chapter 6 Learning Objectives 1 through 4 (time value of money)</td>
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<tr>
<td>14</td>
<td>• Chapter 6 Learning Objectives 5 through 8 (time value of money)</td>
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**FINAL EXAM COVERING ALL TOPICS IN CLASS**

**DISCLAIMER:**

The provisions and information set forth in this schedule are intended to be informational and not contractual in nature. I reserve the right to amend, alter, change, delete or modify the provisions of the schedule. Changes to the schedule will be made only under extenuating circumstances. All the changes will be announced in class/Blackboard and you are responsible for the announcements made in class/Blackboard.

**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 his/her federal aid.

**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 reached by emailing tutoring@tamusa.edu or calling (210)-784-1332. Appointments can also be made through JagWire using TutorTrac, which is found under the services tab.
University Email 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 sahelp@tamusa.edu or 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.

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 disability. If you believe you have a disability that may require accommodations, please contact Disability Support Services (DSS) for the coordination of services. DSS is located at the Main Campus on the 2nd floor of the Central Academic Building in room 210 and at the Brooks City-Base Campus in room 149. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

Student Misconduct

Appropriate conduct is essential to the effective functioning of the University. University policy defines unacceptable conduct, both academic and non-academic misconduct, and penalties for such behavior in The Student Handbook and The Student Code of Conduct.

Academic Misconduct Policy

Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a students 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 the 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 Misconduct Policy, which may be found in the Texas A&M University-San Antonio Student Handbook.

University policy prescribes serious consequences for acts of academic misconduct including, but not limited to, a grade of ‘F’ on the particular paper or assignment or a failing grade in the course. Also, a referral may be issued to the Office of Student Rights and Responsibilities where the sanctions can vary up to possible expulsion from the University. Considering the potential consequences of academic misconduct, it is obviously in students’ best interests to avoid even the appearance of such behavior. If you are ever unclear whether a specific act might
constitute academic misconduct, please contact your instructor for an assessment of the situation.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software.

Key Dates For Fall 2020 Semester
The complete academic calendar is available online:
http://www.tamus.edu/provost/academicresources/FallSpringSummerCalendars/spring.html

Aug 18     Drop for non-payment
Aug 19     Last Day for students to withdraw to receive 100% tuition
Aug 20     Classes Begin
Sep 4     Census Date. Also Last date to apply for Fall 2020 graduation
Sep 7     Monday - Labor Day - A&M-SA Closed
Sep 8     Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee
Oct 23    Last day to drop with an automatic "W"
Oct 26    Title IV 60% of semester (Financial Aid)
Nov 25-28 Thanksgiving Holiday, Classes do not meet
Dec 2    Last day to drop a course or withdraw from the University
Dec 2    Last day of Scheduled Classes
Dec 3, 4    Reading Days
Dec 7-12    Final Examinations - See your college catalog for schedule
Dec 12    End of Fall 2020 Semester
Dec 15    All grades for Fall 2020 16-week session due by Noon via JagWire
Dec 24-Jan1    Winter Break – A&M-SA Closed