Department of Accounting & Finance, College of Business

Course Syllabus

Class Meeting Time and Place: T 5:30 - 6:45 PM, STEM 269
Class Duration: 01/13/20 - 05/12/20
Instructor: Susan Poliquin, CPA
Tel: 210-784-2301 (I do not have a direct line)
E-Mail: Susan.Poliquin@tamusa.edu
Student emails will receive a reply within two business days.

Course Website: https://tamusa.blackboard.com/
Office Hours: By appointment only at campus.

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: The objective of the course is to provide a basic understanding of the accounting process from journalizing transactions to financial statement preparation. The course will also review and highlight the differences in accounting for merchandising companies as well as using financial statement analysis to make managerial decisions.

Prerequisites: None.

Student Learning Outcomes:

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

1. Review and record the various business transactions that occur throughout the Accounting Cycle;
3. Determine how financial accounting information is communicated through financial statements;
4. Understand the need for internal controls to safeguard assets;
5. Understand how the use of financial statement analysis assists in making business and investing decisions.

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:

- **Calculator:** A basic calculator that can add, subtract, multiply and divide.
- **Blackboard:** Connect to [http://tamusa.blackboard.com](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.
- **MHHE:** You will complete exams and quizzes in an online system called MHHE. Instructions on how to obtain online access and a link to the website will be provided in Blackboard.
- **Time Expectation for coursework:** 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.

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 homework assignments, quizzes, and examinations.
3. If remote proctoring is used 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.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance</td>
<td>10%</td>
</tr>
<tr>
<td>Blackboard Participation</td>
<td>12%</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>24%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>24%</td>
</tr>
<tr>
<td>Mid-term Exam</td>
<td>15%</td>
</tr>
<tr>
<td>Final Exam (as per University Schedule)</td>
<td>15%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100%</td>
</tr>
</tbody>
</table>

The final letter grades will be assigned as follows: Above 90% ⇒ A; 80 – 89% ⇒ B; 70 – 79% ⇒ C; 60 – 69% ⇒ D; Below 60% ⇒ F.

Examinations and Quizzes: There will be a mandatory mid-term exam and a mandatory final exam (as per university schedule). If you are not able to attend class on the day of an exam, you may take a proctored exam on the same date from a remote location (see below). Failure to take the proctored exam within the prescribed timeframe 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, problem solving questions, and short essay 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:** In order to ensure course integrity, students enrolled in this course may use a Remote test-Proctoring software for the administration of exams, if allowed and is set up by the instructor.

The College of Business has partnered with Examity for the Remote test-Proctoring service. It is completely free for students to use; there is no additional fee to students for using this service. Students are required to make their own appointment to take exams within the timeframe established by your professor. If you make an appointment for an exam and fail to appear, subsequent testing attempts for that exam will incur a fee to the student of about $30 (prices are dependent on the length of the exam). Information about required computer equipment needed for this service can be found on the Examity website. At a minimum, students need a computer, webcam, a microphone, and an internet connection with at least 3 MPS upload and download speed. Information and FAQs about how to register and take your exam with Examity is available on Blackboard. You can also test your computer systems readiness at that site.

**Homework Assignments/Quizzes:** There will be several homework assignments and quizzes during the course. Individual homework assignments/quizzes and due dates are posted in this syllabus and through Blackboard. It is your responsibility to look for and submit all homework assignments and quizzes on time.

**Extra Credit, Make up and Late Assignment/exam/quiz policy:**
As a general rule, make-ups, late submissions or extra credit will NOT be offered or 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 either before or within a few days of the missed assignment/quiz/exam. *Extra credit will not be offered under any circumstance.*

**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 at the beginning or the end of the class.
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 and headphones removed.
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 to Blackboard 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. Any absences tend to lower the quality of a student's work, and **frequent or persistent absences may result in a failing grade.** Excused absences will only be granted if students are sick (with doctor’s note) or under extreme extenuating circumstances. Excused absences will not be granted for a family members illness (unless extenuating circumstances), lack of daycare, work conflicts, transportation issues etc. It is expected that other arrangements will be made in advance for these types of occurrences. **Absences that exceed 5 of the total scheduled in-class meetings will 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 contact the instructor in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

**Blackboard Participation:** Because this course is a hybrid course, one-half of your instruction will be provided on-line through Blackboard. It is vital to your successful completion of this course that you regularly participate through this medium. There will be weekly discussion boards opened with relevant topics related to the topics we are reviewing in the face-to-face class and textbook chapters. You will be responsible for posting your thoughts/opinions on the assigned topic as well as interacting with your classmates. Blackboard is meant to be a discussion board which requires active participation with your instructor and your classmates. It is expected that you **interact with at least two classmates** via Blackboard each week in a meaningful way. Responses such as “I agree” are not meaningful and will not count. Your responses to your classmate’s posts should add value, insight and/or your perspective. It is important to keep all posts and responses respectful. Opinions are just that…your opinion. If you have facts you would like to add, feel free to but cite your sources. While there is no specific date within the week that you must post to Blackboard, do not wait until the due date of the assignment as it will be difficult for others to interact with you on your posts.

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, because this is a hybrid course, a **minimum** of four hours of work outside the class is expected for every one 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.
Spring 2020 ACCT 2301:900 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.**

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Chapter and Topic</th>
<th>Homework Assignments and Quizzes are Due Monday 11:59 PM unless noted</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan 14 – Jan 20</td>
<td>Review Syllabus, Chapter 1, A Framework for Financial Accounting.</td>
<td>HW Chap 1; BB 1</td>
</tr>
<tr>
<td>2</td>
<td>Jan 21 – Jan 27</td>
<td>Chapter 2, The Accounting Cycle: During the Period.</td>
<td>HW Chap 2; BB2</td>
</tr>
<tr>
<td>3</td>
<td>Jan 28 – Feb 3</td>
<td>Chapter 3, The Accounting Cycle: End of the Period.</td>
<td>HW Chap 3; BB3; Quiz 1</td>
</tr>
<tr>
<td>4</td>
<td>Feb 4 – Feb 10</td>
<td>Chapter 4, Cash and Internal Control.</td>
<td>HW Chap 4; BB4</td>
</tr>
<tr>
<td>5</td>
<td>Feb 11 – Feb 17</td>
<td>Chapter 5, Receivables and Sales.</td>
<td>HW Chap 5; BB5</td>
</tr>
<tr>
<td>6</td>
<td>Feb 18 – Feb 24</td>
<td>Chapter 6, Inventory and Cost of Goods Sold.</td>
<td>HW Chap 6; BB6; Quiz 2;</td>
</tr>
<tr>
<td>7</td>
<td>Feb 25 – Mar 2</td>
<td>MID-TERM EXAM REVIEW</td>
<td>Mid-Term Exam Opens</td>
</tr>
<tr>
<td>8</td>
<td>Mar 3 – Mar 9</td>
<td>Chapter 7, Long-Term Assets</td>
<td>HW Chap 7; BB7; Mid-term Exam Due by Sunday 3/8</td>
</tr>
<tr>
<td>9</td>
<td>Mar 10 – Mar 16</td>
<td>No Classes</td>
<td>SPRING BREAK</td>
</tr>
<tr>
<td>10</td>
<td>Mar 17 – Mar 23</td>
<td>Chapter 8, Current Liabilities.</td>
<td>HW Chap 8; BB8</td>
</tr>
<tr>
<td>11</td>
<td>Mar 24 – Mar 30</td>
<td>Chapter 9, Long-Term Liabilities.</td>
<td>HW Chap 9; BB9; Quiz 3</td>
</tr>
<tr>
<td>12</td>
<td>Mar 31 – Apr 6</td>
<td>Chapter 10, Stockholder’s Equity.</td>
<td>HW Chap 10; BB 10</td>
</tr>
<tr>
<td>13</td>
<td>Apr 7 – Apr 13</td>
<td>Chapter 11, Statement of Cash Flows</td>
<td>HW Chap 11; BB11</td>
</tr>
<tr>
<td>14</td>
<td>Apr 14 – Apr 20</td>
<td>Chapter 12, Financial Statement Analysis.</td>
<td>HW Chap 12; BB12; Quiz 4</td>
</tr>
<tr>
<td>15</td>
<td>Apr 21 – Apr 27</td>
<td>Final Exam Review.</td>
<td>Nothing Due</td>
</tr>
<tr>
<td>16</td>
<td>Apr 28</td>
<td>Final Exam Review.</td>
<td>Nothing Due</td>
</tr>
<tr>
<td>17</td>
<td>May 4 – May 5</td>
<td>Reading Days</td>
<td>Nothing Due</td>
</tr>
</tbody>
</table>
| 18   | May 6 – May 12  | FINAL EXAMS – As per University Schedule                            | Final Exams date TBD - must be held only as per University Schedule.

**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. 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. Students dropping a course are subject to all conditions listed in the university catalog.

**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 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 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 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. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

Violations of Academic Conduct (Section 14.5 Student Handbook)

As a member in an academic community, students at Texas A&M University–San Antonio are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, be mature, be self-directed and be able to manage their own affairs. Students who are unwilling to abide by these basic
expectations will find themselves facing academic and/or disciplinary sanctions. Students are expected to share in the responsibility and authority with faculty and staff to challenge and make known acts that violate 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/TAMUSAStudentRR](http://bit.ly/TAMUSAStudentRR).

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. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. For more information, refer to the Student Code of Conduct, Article III: Conduct Rules and Regulations. Texas A&M University-San Antonio faculty has the discretion to impose grade penalties as deemed necessary.

Faculty members are required to report such serious breaches of academic honesty to their chair, their dean and the Office of Student Rights and Responsibilities. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. Grade sanctions may be imposed only by faculty members, but suspension or expulsion may be imposed only by the Vice President for Student Affairs. If a student wishes to appeal 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. Extenuating circumstances may cause the University to deviate from the defined time frames.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible.

Considering the potential consequences of academic misconduct, it is obviously in students’ best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

**Key Dates For Spring 2020 Semester**

The complete academic calendar is available online: [http://www.tamusa.edu/provost/academicresources/FallSpringSummerCalendars/spring.html](http://www.tamusa.edu/provost/academicresources/FallSpringSummerCalendars/spring.html)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 9</td>
<td>Drop for non-payment</td>
</tr>
<tr>
<td>Jan 10</td>
<td>Last Day for students to withdraw to receive 100% tuition</td>
</tr>
<tr>
<td>Jan 13</td>
<td>Classes Begin</td>
</tr>
<tr>
<td>Jan 18</td>
<td>Weekend Classes Begin</td>
</tr>
<tr>
<td>Jan 20</td>
<td>Martin Luther King Day – A&amp;M-SA Closed</td>
</tr>
<tr>
<td>Jan 21</td>
<td>Last day to register for Spring 16-week Session</td>
</tr>
<tr>
<td>Jan 29</td>
<td>Census Date</td>
</tr>
<tr>
<td>Jan 29</td>
<td>Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee</td>
</tr>
<tr>
<td>Jan 29</td>
<td>Deadline for students who have applied for Spring 2020 graduation to complete Change of Name and/or Change of Major form(s) at the Welcome Center</td>
</tr>
</tbody>
</table>
Jan 29  Last day for students to apply for Spring 2020 graduation  
Jan 29  Last day for students to apply for Summer 2020 graduation and participate in Spring 2020 Commencement ceremony  
Feb 19  Spring 2020 Graduation Application Fee Payment Deadline  
Mar 3  Application for Fall 2020 Graduation can be submitted  
Mar 9-15  Spring Break (University Offices will remain open)  
Mar 27  Last day to drop with an automatic "W"  
Mar 30  Title IV 60% of semester (Financial Aid)  
May 1  Last day to drop a course or withdraw from the University  
May 2  Last day of Scheduled Classes  
May 4, 5  Reading Days  
May 6-12  Final Examinations - See your college catalog for schedule  
May 12  End of Spring Semester  
May 15  Spring 2020 Commencement