TExAS A&M-SAN ANTONIO

Essential Accounting for Non-Accounting Majors
ACCT3301-001 CRN 202020
SYLLABUS-Spring 2020

INSTRUCTOR: Richard P. Green II, Ph.D. C.P.A.
OFFICE: CAB 427 E
OFFICE HOURS: Monday 1:00 PM – 5:00 PM
Tuesday by appointment
Wednesday 1:00 PM – 5:00 PM
Thursday 3:00 PM – 5:00 PM
Friday by appointment

OFFICE PHONE: 210-784-2325
EMAIL: rgreen@tamusa.edu

CLASS MEETING PLACE & TIME: CAB 333 Monday, Wednesday, Friday 11:00 – 11:50 AM

First class day is Monday, January 14. Last class day is Friday, May 1.

THERE ARE EXTENSIVE ON-LINE COURSE REQUIREMENTS TO THIS CLASS.


Optional Supplementary Resources:
(cost is about $10 from Barnes & Noble or Amazon)

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.

All course assignments, quizzes, and tests are posted to Blackboard.

Course Software
Microsoft Office applications: Word and Excel, or equivalent programs
A browser program such as FireFox, Chrome, or Safari, and internet access

If you do not have your own computer, you may use any of the computers in the student study areas. The required programs are installed on all computer lab workstations.

COURSE DESCRIPTION AND OBJECTIVES

This course approaches accounting from the point of view of a business manager. Emphasis is on the source, strengths, and limitations of financial accounting information as a support for the five functions of management, i.e. planning, organizing, staffing, directing, and controlling. The course culminates in the analysis of publicly available financial statements, using both vertical and horizontal analysis techniques. This course is specifically designed for non-accounting majors. Prerequisites: ACCT 2301 and ACCT 2302 or equivalent.

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

1. describe the accounting information cycle
2. explain how costs change as a result of changes in business activities
3. describe the source and limitations of accounting information
4. complete a business budget
5. calculate and interpret common financial statement analysis ratios
**Grading Policy:** The final course grade will be based on your performance on the quizzes, exams, and assignments using the following weights:

<table>
<thead>
<tr>
<th>EVALUATION</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid Term Exam</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>25%</td>
</tr>
<tr>
<td>Unit Exams &amp; Quizzes (combined)</td>
<td>20%</td>
</tr>
<tr>
<td>Exercises &amp; problems (homework)</td>
<td>20%</td>
</tr>
<tr>
<td>Attendance &amp; class participation</td>
<td>10%</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.

**Final Exam**

The final exam is a two-hour, test of all the content of this course (comprehensive exam). The exam will comprise problems and exercises that allow you to demonstrate that you have, indeed, mastered the material comprising this course. The test will be administered on the date, at the time, and in the classroom specified on the Provost's cite in Blackboard.

**Unit Exams:**

Exams will be based on reading materials, lectures, and class discussions. The exam format will consist of any combination of short-answer, multiple answer, problems, journal entries, and essay questions drawn randomly from a data base of questions. You may take each unit exam as many times as you need to demonstrate mastery of the material.

**Homework/projects**

All assignments are web-based exercises and problems. You may repeat each homework exercise, problem, and project as many times as you need to gain mastery of the material.

**Attendance:**

Class attendance is expected. Excessive absences, (more than 4 class meetings) have been shown to be a reliable predictor of failure in college courses.

**Communications:**

TAMUSA has a policy that all email communications between students and instructors are to use the student's jaguar email account.

Please do not leave voice messages on my phone. I do not check messages often, and when I do, messages are usually unintelligible. Send an email to rgreen@tamusa.edu. I will respond as quickly as I can.

**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:** eBook: available through Vital Source. Link is on Blackboard.

- **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.
Software: You will be required to use Microsoft Word and Microsoft Excel. 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. You will receive your login name and password at your Jaguar email address. Additionally, you will be required to use the SAP graphical user interface. This program is installed on university laboratory computers. You will be provided with a link to download and install a copy on your own computer, if you wish to do so.

Computer Hardware: In order to participate in the tutoring sessions (if offered) you will need a computer with an internet connection, a microphone and speakers/headphones.

Time: 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 assignments, quizzes, and examinations.
3. If the course uses remote proctoring 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.
6. Students should remember that hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. Rules concerning testing:
   a. The instructor can require students to physically sit for an examination in the classroom during regularly scheduled class times and during pre-scheduled University testing dates.
   b. The instructor can require students to physically sit for an examination in a proctored environment at the facilities of university testing services – setup of exam is responsibility of the student.
   c. The instructor can require students to take examinations using proctoring software as indicated in the Proctored Exams section.
   d. The instructor decides which type of examination works best for the class and the student must comply with the instructor’s instructions. In unusual circumstances, the instructor may agree to alternative testing times and locations for individual students upon request.

Examinations and Quizzes: There will be a mandatory mid-term exam and a mandatory final exam (as per university schedule). Being absent for an exam 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 if set up by the instructor.

The College of Business has partnered with ProctorU 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 ProctorU 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 ProctorU is available on their website at ProctorU.com. You can also test your computer systems readiness that site.

**Assignments:** There is a mandatory accounting cycle project that requires a basic understanding of financial accounting and the use of Excel. Individual assignments and due dates will be posted through Blackboard. Although no credit toward the final grade is given for homework, you will definitely do better in the course if you complete all assigned homework in a timely manner.

**Make up and Late Assignment/exam/quiz policy:** As a general rule, make-ups or late submissions 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.

**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 24 hours during week 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. 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 visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation will be rewarded when final grades are assigned.

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, a minimum of two 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 3301-001 Class Schedule
The schedule for this class is posted as a set of content folders on Blackboard, under the content area, "Course Content. There is an individual folder for each class session. All assignments are specified in the folders.

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.tamus.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.tamus.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.

**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 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. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and
advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities. Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor **SHALL** report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Both parties (provider and copier) will be held responsible for the misconduct. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to 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 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.

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