PRINCIPLES OF ACCOUNTING I (ACCT 2301-500)

COURSE INFORMATION
Credit hours: 3
Location/Times: MWF 11:00-11:50 BUSA 229

COURSE INSTRUCTOR

Adria Vasquez, MPA, CPA
Office room: BUSA # 240
Office hours:

M – 8:30 – 10:00 am, 11:50 am – 12:20 pm
T – 1:00 – 2:30 pm (online)
W – 8:30 - 10:00 am, 11:50 am – 12:20 pm
R – 1:00 – 2:30 pm (online)
F – 8:30 - 10:00 am, 11:50 am – 12:20 pm

Office phone #: 361-593-3930
E-mail address: adria.vasquez@tamuk.edu

CBA MISSION STATEMENT
The College of Business Administration is a school of opportunity providing an accessible, quality business education that empowers both working and full-time students of all ages and diverse backgrounds, transforming their lives. To accomplish this mission, we provide a comprehensive business education to emerging leaders of the region, the state of Texas, national, and international communities.

CBA VISION STATEMENT
The Texas A&M University-Kingsville College of Business Administration will be recognized for:

- High quality teaching programs that produce graduates who are valued by employers and citizens who positively impact society.
- Engagement of stakeholders through professional and community service.
- Excellence in business and pedagogical research advancing academics, extending business knowledge, and contributing to practice.

CBA LEARNING GOALS

- **Goal 1: CBA Graduates will communicate effectively in a business context.**
  - Objective 1: Students will write professional business materials.
  - Objective 2: Students will deliver professional oral presentations.
  - Objective 3: Students will demonstrate interpersonal and communication skills in a team setting.

- **Goal 2: CBA Graduates will possess critical thinking and problem solving skills.**
  - Objective 1: Students will use appropriate analytical techniques to identify a business problem.
  - Objective 2: Students will formulate alternative solutions.
  - Objective 3: Students will evaluate options and their implications.

- **Goal 3: CBA Graduates will demonstrate ethical, sustainable, cultural, and global consciousness.**
  - Objective 1: Students will recognize, analyze and defend a solution to ethical problems.
  - Objective 2: Students will define key components of sustainable, cultural, and global issues in a business context.

- **Goal 4: CBA Graduates will competently utilize business technologies.**
  - Objective 1: Students will identify appropriate technology to apply in a business context.
  - Objective 2: Students will utilize electronic spreadsheets to analyze and present business data.

- **Goal 5: CBA Graduates will exhibit knowledge of fundamental business concepts.**
  - Objective 1: Students will demonstrate business specific skills and competencies in Accounting, Economics, Management, Quantitative Analysis, Finance, Marketing, Legal and Social Environments, Sustainability, Information Systems and Global Issues.

COURSE WELCOME

Welcome to the beginning of accounting! I look forward to working with you while we learn accounting concepts that impact all aspects of our daily lives. Everyone should have a basic knowledge of accounting whether you are a business major, plan to own your own business, or just use it for personal reasons.

COURSE DESCRIPTION

Introduction to accounting with emphasis on the accounting cycle and financial accounting.

STUDENT LEARNING OBJECTIVES (for the course)

Upon successful completion of all assigned readings and assignments, students should be able to:

- Understand the basic accounting equation
- Understand the basic accounting principles that guide the preparation of financial statements
- Apply the basic skills for recording business transactions and adjusting entries
- Prepare financial statements
- Understand how financial statements are used by those external to the business entity
GRADING
Letter grades are based on the grading scale below and determined by the course grading criteria.

Course Grading Criteria
Exams 60%
Group Work 10%
Assignments (Homework) 10%
Final 20%
Grading Scale
A 90 and above
B 80 to 89
C 70 to 79
D 60 to 69
F below 60

A student’s final course grade will be available on the university Blue & Gold up to one week after the course end date. The official posting of grades, in the Office of the Registrar, will remain in accordance with the date listed on the University Academic Calendar available at http://www.tamuk.edu/events/academic_calendar.pdf.

ASSIGNMENTS
Assignments (homework) will be completed online for each chapter. An 80 or higher on the chapter assignments will constitute a 100 for that chapter. You will have unlimited attempts to correct any errors on the homework.

Policy on Late Work
Late work will not be accepted unless the students had a valid excuse for missing an assignment.

Policy on Extra Credit
This class does not offer extra credit.

EXAMS
Exams will be given after every two chapters and will consist of multiple choice and problem solving questions. Exams must be completed in the time frame given and on the day the exam is assigned. If you miss an exam due to serious, unavoidable circumstances, you must substantiate the reason for your absence in order to take a make-up exam. If you have a university excused absence, you must notify me to schedule a make-up exam. Make-up exams must be taken before the exams are handed back to the class. If you miss an exam for any other reason, a grade of zero will be assigned for the missed exam. One exam grade will be dropped in the determination of your final grade. You can use a calculator for your exam but cell phones are not permitted during exams.

GROUP WORK
All students will be placed in a group for the semester. Group work will be assigned in class and completed during class. Each group assignment will be checked by the instructor before credit is given.

COURSE POLICIES

WEB-BASED COMMUNICATIONS BETWEEN STUDENTS AND INSTRUCTOR
Students should access the course website on Blackboard to check news and email daily for class release updates and announcements.

**STUDENT E-MAIL CRITERIA** In business, as with course related correspondence, e-mail is regarded as a professional means of communication. Proper sentence structure, capitalization, and punctuation are required. Proper information must be included within each e-mail:

- Include *ACCT 2301* and *class time* in each subject line
- Identify your name at the bottom of each email

For all online communication, proper “netiquette” is expected: correct spelling, correct grammar, proper formatting (avoid all caps and overuse of formatting tools). E-mails will usually be answered within 24 hours on weekdays and within 48 hours on weekends or official holidays, although, in most cases, I will answer you even before. If I am out of town without internet access, I will post a note on Blackboard.

**INSTRUCTOR E-MAIL RESPONSE TIME**
I will check for messages daily. Generally, I will respond to e-mails within 24 hours (excluding holidays and weekends) of receiving them. If I plan to be away from my computer for more than a day, I will let you know. You are expected to check Blackboard for notices, reminders, and messages regularly (preferably daily). E-mail is the preferred method of communication as I will be able to answer any email messages faster than a voice mail message.


When you purchase your textbook make sure you have an access code for CNOW which will allow you to access the online book, assignments, and other course material. I will be posting a package bundle link on Blackboard from the publisher which includes the e-book, book and access code. You can also purchase the book through another site or through a book store. Please allow time for your book to ship if ordered online. The publisher will normally give you a two week grace period to start working on the assignments until your book arrives. This book may also be used for ACCT 2302.

**COURSE ITEMS NEEDED**
- Laptop computer (More information under Technical Requirements)
- Basic calculator
- CNOW code with the book

**COURSE SCHEDULE & AGENDA**

<table>
<thead>
<tr>
<th>COLLEGE LEARNING GOALS</th>
<th>Course Objectives Addressed in course</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Learning Objectives</td>
<td>College Learning Goal Addressed in course</td>
</tr>
<tr>
<td>1. CBA Graduates will communicate effectively in a business context</td>
<td>X 1-5</td>
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<td>X 1-5</td>
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</tbody>
</table>
# COURSE SCHEDULE

The dates and assignments listed in the Course Schedule are tentative. In case of any changes, announcements will be made on Blackboard. It is the student’s responsibility to keep track of any changes made during the semester.

<table>
<thead>
<tr>
<th>Class Date</th>
<th>Topic(s)</th>
<th>Chapter(s), Discussion(s), Assignment(s), Exam(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/25 – 8/29</td>
<td>Chapter 1 – Introduction to Accounting and Business</td>
<td>Chapter 1 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>9/3 – 9/8</td>
<td>Chapter 2 – Analyzing Transactions</td>
<td>Chapter 2 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>9/10</td>
<td>Exam #1</td>
<td>Chapters 1 &amp; 2</td>
</tr>
<tr>
<td>9/12 – 9/15</td>
<td>Chapter 3 – The Adjusting Process</td>
<td>Chapter 3 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>9/17 – 9/24</td>
<td>Chapter 4 – Completing the Accounting Cycle</td>
<td>Chapter 4 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>9/26</td>
<td>Exam #2</td>
<td>Chapters 3 &amp; 4</td>
</tr>
<tr>
<td>9/29 – 10/3</td>
<td>Chapter 5 – Accounting for Merchandising Businesses</td>
<td>Chapter 5 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>10/6 – 10/8</td>
<td>Chapter 6 – Inventories</td>
<td>Chapter 6 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>10/10</td>
<td>Exam #3</td>
<td>Chapters 5 &amp; 6</td>
</tr>
<tr>
<td>10/13 – 10/17</td>
<td>Chapter 7 – Sarbanes-Oxley, Internal Control, and Cash</td>
<td>Chapter 7 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>10/20 – 10/24</td>
<td>Chapter 8 – Receivables</td>
<td>Chapter 8 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>10/27</td>
<td>Exam #4</td>
<td>Chapters 7 &amp; 8</td>
</tr>
<tr>
<td>10/29 – 11/3</td>
<td>Chapter 9 – Fixed Assets and Intangible Assets</td>
<td>Chapter 9 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>11/5 – 11/10</td>
<td>Chapter 10 – Current Liabilities &amp; Payroll</td>
<td>Chapter 10 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>11/12</td>
<td>Exam #5</td>
<td>Chapters 9 &amp; 10</td>
</tr>
<tr>
<td>11/14 – 11/17</td>
<td>Chapter 11 – Corporations: Organization, Stock Transactions, and Dividends</td>
<td>Chapter 11 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>11/19 – 11/21</td>
<td>Chapter 12 – Long-Term Liabilities: Bonds and Notes</td>
<td>Chapter 12 Group Assignments &amp; Homework</td>
</tr>
<tr>
<td>11/24</td>
<td>Exam #6</td>
<td>Chapters 11 &amp; 12</td>
</tr>
<tr>
<td>12/6 (1:20 – 3:50 pm)</td>
<td>Final Exam</td>
<td>Comprehensive-All 12 Chapters covered this semester</td>
</tr>
</tbody>
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# FINAL EXAM

The final exam is a comprehensive departmental exam. All students are required to take the final exam. If a student is ill or needs to attend to an emergency on the day of the final, written documentation must be provided to the instructor to support the absence.

# UNIVERSITY POLICIES

All students are expected to adhere to the highest academic standards of behavior and personal conduct in this course and all other courses. Students who engage in any form of academic misconduct are subject to university
disciplinary procedures. The TAMUK student handbook, which can be found at: http://www.tamuk.edu/dean/dean_files/studenthandbook.pdf

Disability statement:
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 requiring an accommodation please contact the Disability Resource Center (DRC) as early as possible in the term at (361) 593-2904. DRC is located in the Life Service and Wellness building at 1210 Retama Drive.

Six-drop policy:
The following provision does not apply to students with Texas public college or university credits prior to Fall 2007. The Texas Senate Bill 1231 specifies the number of course drops allowed to a student without penalty. After a student has dropped six courses, a grade of QF will normally be recorded for each subsequent drop. Additional information on Senate Bill 1231 is available at the Registrar’s Office at (361) 593-2811 and at http://www.tamuk.edu/registrar/drop_policy.html.

Forms of academic dishonesty:
Cheating: Using unauthorized notes or study aids, allowing another party to do one’s work/exam and turning it in that work/exam as one’s own; submitting the same or similar work in more than one course without permission from the course instructors; deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations. Please be aware that the University subscribes to the Turnitin plagiarism detection service. Your paper may be submitted to this service at the discretion of the instructor.

Aid of academic dishonesty: Intentionally facilitating any act of academic dishonesty. Tampering with grades or taking part in obtaining or distributing any part of a scheduled test.

Fabrication: Falsification or creation of data, research or resources, or altering a graded work without the prior consent of the course instructor.

Plagiarism: Portrayal of another’s work or ideas as one’s own. Examples include unacknowledged quotation and/or paraphrase of someone else’s words, ideas, or data as one’s own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one’s own work also constitutes plagiarism.

Lying: Deliberate falsification with the intent to deceive in written or verbal form as it applies to an academic submission.

Bribery: Providing, offering or taking rewards in exchange for a grade, an assignment, or the aid of academic dishonesty.

Threats: An attempt to intimidate a student, staff or faculty member for the purpose of receiving an unearned grade or in an effort to prevent reporting of an Honor Code violation.

Other Forms of Academic Misconduct:
• Failure to follow published departmental guidelines, professor’s syllabi, and other posted academic policies in place for the orderly and efficient instruction of classes, including laboratories, and use of academic resources or equipment.
• Unauthorized possession of examinations, reserved library materials, laboratory materials or other course related materials.
• Failure to follow the instructor or proctor’s test-taking instructions, including but not limited to not setting aside notes, books or study guides while the test is in progress, failing to sit in designated locations and/or leaving the classroom/ test site without permission during a test.
• Prevention of the convening, continuation or orderly conduct of any class, lab or class activity.
• Engaging in conduct that interferes with or disrupts university teaching, research or class activities such as making loud and distracting noises, repeatedly answering cell phones/text messaging or allowing pagers to beep, exhibiting erratic or irrational behavior, persisting in speaking without being recognized, repeatedly leaving and entering the classroom or test site without authorization, and making physical threats or verbal insults to the faculty member, or other students and staff.
• Falsification of student transcript or other academic records; or unauthorized access to academic computer records.
  • Nondisclosure or misrepresentation in filling out applications or other university records.
  • Any action which may be deemed as unprofessional or inappropriate in the professional community of the discipline being studied.

Non-academic misconduct:
The university respects the rights of instructors to teach and of students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with these rights will not be tolerated; examples include
  • Interfering with the instructor’s ability to conduct the class,
  • Causing inability of other students to profit from the instructional program, or
  • Interference with the rights of others.
An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under non-academic procedures.

Ongoing behaviors or single behaviors considered distracting (e.g., coming late to class, performing a repetitive act that is annoying, sleeping or reading a newspaper in class, etc.) will be addressed by the faculty member initially either generally or individually. Cases in which such annoying behavior becomes excessive and the student refuses to respond to the faculty member’s efforts can be referred to the Dean of Students. In the case of serious disruptive behavior in a classroom the instructor may first request compliance from the student and if it is not received, an instructor has the authority to ask the student to leave the classroom. If the student fails to leave after being directed to do so, assistance may be obtained from other university personnel, including University Police Department. An individual engaging in such disruptive behavior is subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under non-academic procedures to determine if the student should be allowed to return to the classroom.

Title 9 / Discrimination and Harassment
Texas A&M University-Kingsville does not tolerate discrimination on the basis of race, color, religion, national origin, age, disability, genetic information, gender, gender identity or sexual orientation (or any other illegal basis) and will investigate all complaints that indicate sexual harassment, harassment, or discrimination may have occurred. Sexual harassment and sexual assault are types of sex discrimination. Such sexual misconduct is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action. A person who believes he/she has been the victim of sexual misconduct harassment, harassment, or discrimination may pursue either the informal or the formal complaint resolution procedure. A complaint may be initially made to the Office of Compliance at (361) 593-4758, complainant’s immediate supervisor, a department head, a supervisory employee, or the Dean of Students at (361)-593-3606 or the Office of Compliance at (361) 593-4758. Regardless of who the complaint is filed with, the Compliance Office will be notified of the complaint so it can be investigated.

Any pregnant students, or students planning to become pregnant, should consult their health care provider to determine what, if any, additional precautions are needed, based on their individual situation. It is the responsibility of the student to communicate their needs to the faculty member or Office of Compliance as soon
as possible in order for risk-reduction to begin when it can be most effective, and to determine if additional modifications are necessary. While the university cannot mandate that the student notify it that she is pregnant or is planning to become pregnant, the university strongly recommends that students do provide notification, so appropriate steps can be taken to ensure the health of both parent and child. To communicate health circumstances or to request additional information, please contact Karen Royal, Director of Compliance at (361) 593-4758 or karen.royal@tamuk.edu.