Texas A&M University-Kingsville
College of Business Administration
Fall 2016 Course Syllabus

PRINCIPLES OF ACCOUNTING I
ACCT 2301

COURSE INFORMATION
Credit hours: 3
Prerequisites: None
Web-Orientation: This course is Face to Face. This means that all classes for the entire semester meet face to face. Some additional content may be presented asynchronously online, delivered in Blackboard.
Location/Times:  
Class Section 003: BUSA 208. TR 9:30AM – 10:45AM  
Class Section 004: BUSA 227. TR 2:00PM – 3:15PM  
Lab Section 102: BUSA 111. TR 4:00PM – 4:50PM  
Lab Section 826: BUSA 111. TR 6:00PM – 6:50PM

COURSE INSTRUCTOR
Genevieve Scalan, Assistant Professor

Office room: BUSA #243
Office hours:  
   Mon.   By Appointment  
   Tue.   8:30AM – 9:30AM & 5:00PM – 6:00PM  
   Wed.   8:30AM-11:30AM & 1:00PM – 4:00PM  
   Thu.   8:30AM – 9:30AM & 5:00PM – 6:00PM  
   Fri.   By Appointment
Office phone #: 361-593-3986
Cell Phone: 361-248-9499 (preferred and texts are great)
E-mail address: Genevieve.Scalan@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.

BBA 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 DESCRIPTION

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

THIS COURSE ADDRESSES BBA PROGRAM GOAL #

• **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 5: CBA Graduates will exhibit knowledge of fundamental business concepts.**
  - Objective 1: Students will demonstrate business specific skills and competencies in Accounting, and Information Systems.
TEXTBOOK INFORMATION


Required Online Learning System: Must have valid access code for Pearson MyAccountingLab.

The textbook ISBN noted above is a package that includes the Financial Chapters used in Acct 2301, the Managerial Chapters used for Acct 2302 and a year subscription for Pearson MyAccountingLab. The package covers all needs for both Accounting Principles classes. Students will find the package available at the MSUB Barnes and Noble and from various sites online; you may use any source you wish for your purchase. You may purchase any format of book that works for you, e-book, looseleaf, paperback, used or new. If you buy a used book you may need to separately purchase the Pearson MyAccountingLab.

Required Software: This class requires use of MS Excel. You may use the MS Excel version on the college lab PCs, the version free to you with your TAMUK Office365 subscription, or your own MS Excel software. You are not permitted to submit work using a non-MS Excel version. That means that if you used an Apple product or GoogleDocs or something that is not MS Excel to create the work, you must convert it to MS Word before you submit it.

STUDENT LEARNING OBJECTIVES (for the course)

Upon successful completion of this course, 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 assignments and grading scale below and determined by the course grading criteria.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>Percentage of total Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (7 exams @ 50 points each)</td>
<td>350</td>
<td>41.2% (1 exam = 6.7%)</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>200</td>
<td>24%</td>
</tr>
<tr>
<td>Homework (50 problems @ 1 points each)</td>
<td>50</td>
<td>5.9%</td>
</tr>
<tr>
<td>In Class Exercises (40 problems @ 2 points each)</td>
<td>80</td>
<td>9.4%</td>
</tr>
<tr>
<td>Accounting Lab Participation Credit (20 LPC @ 4 points each)</td>
<td>80</td>
<td>9.4%</td>
</tr>
<tr>
<td>Excel Worksheet problem</td>
<td>40</td>
<td>4.7%</td>
</tr>
<tr>
<td>Accounting Cycle Tutorial (MyAccountingLab)</td>
<td>50</td>
<td>5.9%</td>
</tr>
<tr>
<td>Total</td>
<td>850</td>
<td>100%</td>
</tr>
</tbody>
</table>
COURSE POLICIES

Policy on Late Work: All assignments have a deadline and will not be accepted after that date. EARLY ASSIGNMENTS ARE ALWAYS ACCEPTED IN THE CORRECT MEDIA. For example, an assignment due on paper in class must be turned in on paper; a spreadsheet to be filed in DropBox must be put in DropBox. Sorry but no emails can be used to submit paper based assignments; there are just too many students and assignments to handle that way and I would hate to lose an emailed homework.

Policy on Exams: The class has 7 exams and a comprehensive common final. To allow students the ability to work out their schedules, the dates of exams as shown on this syllabus will not change. If we do not cover some material, the exam content may change; however, the scheduled date of an exam will not change unless the university is closed on the scheduled exam date due to weather or other event. For excused absences there will be Friday Make Up Exams at the time and place established for the exam. If you miss an exam due to illness or a university sponsored activity like a case competition or athletic this is an excused absence and you will be eligible to take the Friday Make Up Exam. Other reasons for missed exams, for example, transportation issues, work scheduling issues, job interviews, child care issues are not excused and generally not eligible for a Make Up Exam. A missed exam for reasons other than verified illness or university activity might be allowed to take a Friday Make Up Exam if the situation is verifiable and compelling. A missed exam situation will be a case by case basis and will always require verification. Make up exams are always Friday afternoon. There are no additional make up exams given. All exams count toward the final class point total, there is no “dropped” exam grade.

Policy on Homework: In order to prepare for class in advance, each class has a simple problem or two from the text book that are to be completed and turned in at the beginning of class. Each assignment is clearly listed on this syllabus and in BlackBoard. The homework must be written on paper and turned in at the end of the class for which it is assigned. Each problem is worth 1 point and some classes have more than one problem so class homework totals per class will vary. All problems may be completed on the same sheet of paper. To achieve a perfect required homework point total you must turn in 50 problems. There are 58 problems available; any points over 50 will be extra credit. If you know you are going to miss a class, you may turn in the homework early on paper, not emailed, for full credit. There is zero credit for late homework.

Policy on In Class Exercises: You must bring your text book to class because each class has a simple problem or two from the text book we work on together during class. Each In Class Exercise is clearly listed on this syllabus and in BlackBoard. The In Class Exercise must be written on paper and turned in at the end of the class for which it is assigned. Each problem worked in class is worth 2 points and some classes have more than one problem so In Class
Exercise totals per class will vary. All problems may be completed on the same sheet of paper. If you know you are going to miss a class, you may turn in the In Class Exercise early for full credit. There is zero credit for late In Class Exercises.

**Policy on Lab Participation Credit:** Lab participation credit is more than showing up and signing in. Your participation grade does have an attendance component; it also includes actively participating in the class. Days marked with LPC on the Lab Schedule will have 4 Lab Participation Credit points available. LPC Points are earned by participating in the activities and turning in the Lab Work Sheet for the day with your name on it. A student who shows up, fully participates and turns in a Lab Work Sheet demonstrating full participation in all activities will get the full 4 LPC points. Points can be lost for looking at cell phones, tablets, laptops or any electronic device during a Lab when it is not part of the lab activity. Points can be lost for leaving early, side conversations, reading or doing work not related to the discussion at hand, or other non-listed forms of ignoring the class. There are no excused absences which earn LPC points; you must be present to get participation points. To accommodate life’s various happenings, there is one more LPC opportunities than required for a perfect LPC grade. If you participate in all 21 LPC opportunities the extra Lab will be extra credit.

**Policy on Excel Worksheet Problem:** We will use a typical worksheet in Excel to complete columns for adjusting entries, adjusted trial balance, income statement and balance sheet. The cells must have formulas where appropriate; it is not acceptable to add cells using a calculator and fill in a number in the destination cell. You may use your own or a University computer to complete the assignment. The Excel software is available for student use for free at many locations and through your Office 365 account through the University. The completed worksheet is to be emailed to the instructor on or before the assigned date.

**Policy on Accounting Cycle Tutorial:** Complete the Accounting Cycle Tutorial in Pearson MyAccountingLab at your own pace starting August 22. You must complete is no later than Noon on Monday September 26.

**COLLEGE OF BUSINESS ADMINISTRATION POLICIES**

**Textbook Policy:** Students are REQUIRED to obtain the course textbook, or textbooks, within two weeks of the first class meeting. Students receive free access to an electronic version of the book for two weeks at www.coursesmart.com). Beginning in the third week, students may not attend class without the required textbook.

If there are financial reasons that prevent a student from having the textbook, they are to contact either Cynthia Longoria or Jose Mendoza in the CBA Student Development Office (BUSA 112) before the third week of the semester.

**Writing Standards Policy:** Written assignments in the College of Business Administration are expected and required to meet minimal® standards in the following areas:

(1) Spelling & Capitalization  
(2) Punctuation  
(3) Grammar  
(4) Agreement error  
(5) Word choice error  
(6) Formatting
Students are encouraged to receive writing assistance from the Undergraduate Writing Center (located on the second floor of the Jernigan Library; http://www.tamuk.edu/writingcenter/) before submitting a writing assignment. CBA faculty may require students use the writing center and provide verification of its usage.

If any single page of any outside writing assignment (as opposed to in-class tests) contains more than five writing errors, the paper is returned, ungraded, to the student, who will have no more than one calendar week to revise the paper, correct the errors, and return it to the instructor for grading. Any writing assignment returned for correction receives a one-letter grade penalty.

Faculty will note in the course syllabi which assignments, if any, are eligible for resubmission. No more than two (2) different assignments per course will be eligible for resubmission. Additional assignments will be graded based on the initial submission and will not be allowed to be resubmitted. Each returned writing assignment may be corrected and resubmitted only once. A returned paper resubmitted with uncorrected errors receives a maximum grade of “D.”

*These are the minimal standards required by the College of Business Administration. At their discretion, faculty may impose stricter standards, such as fewer acceptable errors or less time to correct and resubmit. Faculty will note in the course syllabi which assignments are eligible for resubmission.

**COURSE SCHEDULE & AGENDA**

This course meets in-class in-person with some online assignments and meetings.

Disclaimer: Except for Exams, dates are subject to change. Dates of exams will not change unless the campus is closed on the exam date. If the material is not sufficiently covered by the exam date, the exam topics will change; the exam date will not change.

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.

**Acct 2301 TuTh Detailed Schedule**

<table>
<thead>
<tr>
<th>Class # &amp; date</th>
<th>Before Class To Do and/or Read and/or Work Problems</th>
<th>In Class Activities</th>
<th>Topics</th>
<th>Assignment or other item to bring with you due beginning of class</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 T 8/23</td>
<td>Buy the textbook and access to Pearson MyLab. You can get a package at the bookstore or go online. Open BlackBoard site for class. Familiarize yourself with the content. Find and read the syllabus. Print out the Honor Code and bring it to class. Go to Pearson MyLab and see if you can sign up using the information from BlackBoard and the code you purchase.</td>
<td>Meet each other and discuss class expectations and lab requirements. Sign and turn in the Honor Code Form. Review how to sign up for Pearson MyLab.</td>
<td>Introduction to the class and Pearson MyLab</td>
<td>Bring a copy of the Honor Code with you to sign and turn in.</td>
</tr>
<tr>
<td>Date</td>
<td>Day</td>
<td>Page Numbers</td>
<td>Reading Notes</td>
<td>Review Notes</td>
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<tr>
<td>8/25</td>
<td>2R</td>
<td>Read pages 1-Try it on page 11. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises S1-1 page 32 &amp; S1-5 page 33.</td>
<td>Review any questions from reading or BlackBoard Lecture. Work E1-18 &amp; E1-19 in class for credit.</td>
<td>Accounting’s importance, accounting information users and organizations, standards, principles and, assumptions.</td>
</tr>
<tr>
<td>8/30</td>
<td>3T</td>
<td>Read pages 11 – 25. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises S1-6 &amp; S1-10 on page 34 &amp; S1-11 on page 34 &amp; S1-16 on page 36</td>
<td>Review any questions from reading or BlackBoard Lecture.. Work E1-20 &amp; E1-26 &amp; E1-34 through E1-37 in class for credit.</td>
<td>Accounting Equation/Analyzing Transactions for increases/decreases. The FS including CF. Analysis using ROA</td>
</tr>
<tr>
<td>9/1</td>
<td>4R</td>
<td>Read pages 55 - 76. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises S2-1 page 90 &amp; S2-2 &amp; S2-4 page 91 &amp; S2-7 page 92.</td>
<td>Review any questions from reading or BlackBoard Lecture. Work E2-12 &amp; E2-16 &amp; E2-17 in class for credit.</td>
<td>Types of Accounts/Chart of Accounts/Ledger/DRsCRs/Normal Balances/</td>
</tr>
<tr>
<td>9/6</td>
<td>5T</td>
<td>Read pages 79 - 82. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises S2—8 page 92 &amp; S2-9 page 92.</td>
<td>Review any questions from reading or BlackBoard Lecture. Work P2-29A in class for credit.</td>
<td>TB/Prep FS from TB Analysis using Debt ratio</td>
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</tbody>
</table>

Wednesday September 7 is the 12th class day. Census Date. Last day to register. Non-payments dropped.
<table>
<thead>
<tr>
<th>Date</th>
<th>Action</th>
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</thead>
<tbody>
<tr>
<td>7 T 9/13</td>
<td>Read pages 117 – mid 130. (You do not need to read the explanation of how to calculate Straight Line Method on the bottom of page 126. Stop reading at Accrued Expenses page 130) Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises S3—1 &amp; S3-2 on page 155 &amp; S3-3 &amp;S3-4 page 156 &amp; S3-7, 8, 9 pages 156-157. Review any questions from reading or BlackBoard Lecture. Work E3-19 &amp; E3-24 in class for credit. Cash vs Accrual/Period concept/Revenue Recognition &amp; Matching/define adjusting entry/Deferrals Print out (hand written page OK) of answers to S3-1 – 4 &amp; S3-7-9 to turn in for credit. Print out or save to laptop Class 7 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>8 R 9/15</td>
<td>Read pages mid 130 – the Try it on mid 143. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercises, S3-10, 11, &amp; 12 from pages 157-158. Only the adjusting entry part (part 2 only). For S3-8 the amount to record for depreciation is $600. &amp; Exercise S3-13 on page 158. Review any questions from reading or BlackBoard Lecture. Work P3-41B in class for credit. Accruals Expenses/Revenues / Contra accounts/ Adjusted TB and Using a Worksheet. Print out (hand written page OK) of answers to S3-10-13 to turn in for credit. Print out or save to laptop Class 8 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>9 T 9/20</td>
<td>Read pages 183 –Try it on page 189. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S4-1 &amp; S4-2 S4-3 &amp; S4-4 on page 215. Review any questions from reading or BlackBoard Lecture. Work E4-15 in class for credit. Adjusted Trial Balance /FS prep. Classified Balance Sheet and its accounts Print out (hand written page OK) of answers to S4-1 &amp; S4-2 to turn in for credit. Print out or save to laptop Class 9 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>10 R 9/22</td>
<td>Read pages 189 – try it on page 202. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S4-9 &amp; S4-13 on page 215. Review any questions from reading or BlackBoard Lecture. Work E4-20 part 1 only in class for credit. Using a worksheet/ Closing to Income Summary with NI and NOL/Post Closing Trial Balance/ Accounting Cycle/Financial Analysis using Curr ratio Print out (hand written page OK) of answers to S4-9 &amp; S4-13 to turn in for credit. Print out or save to laptop Class 10 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>11 T 9/27</td>
<td>Study the material we covered from Chapters 3 &amp; 4 in preparation for the exam. Exam 2 Material covered from Chapters 3 &amp; 4 Pencils and a calculator. No Cell phones or electronics other than a calculator permitted.</td>
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<tr>
<td>Date</td>
<td>Reading</td>
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<tr>
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<tr>
<td>9/29</td>
<td>Read pages 246 - try it on page 280. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S5-2 &amp; S5-3 &amp; S5-8 on page 293.</td>
</tr>
<tr>
<td>10/4</td>
<td>Read pages 324 - 333 (ignore Specific Identification and Weighted average we are doing LIFO &amp; FIFO only). Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S6-4 &amp; S6-5 on page 356</td>
</tr>
<tr>
<td>10/6</td>
<td>Read from after Try it on page 336 - Try it on page 345. (ignore Specific Identification and Weighted average we are doing LIFO &amp; FIFO only). Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S6-8&amp;S6-10 on page 357</td>
</tr>
<tr>
<td>10/11</td>
<td>Study the material we covered from Chapters 5 &amp; 6 in preparation for the exam.</td>
</tr>
<tr>
<td>10/13</td>
<td>Read from page 374 - Try it on page 384. Then from after the Try it on page 387 - 396 (ignore petty cash). Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S7-8 on page 406 &amp; E7-15 on page 408</td>
</tr>
<tr>
<td>Date</td>
<td>Assignment Details</td>
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<tr>
<td>17 T</td>
<td>Read page 423 - 430. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S8-3 &amp; S8-4 on page 455</td>
</tr>
<tr>
<td>18 R</td>
<td>Read page 431 – bottom of page 433 then from 440-447. (we are skipping the pages on how to estimate the allowance, you will be given the allowance amounts so just know how to journalize &amp; post). Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S8-5 on page 456 &amp; S8-10</td>
</tr>
<tr>
<td>19 T</td>
<td>Study the material we covered from Chapters 7 &amp; 8 in preparation for the exam.</td>
</tr>
<tr>
<td>20 R</td>
<td>Read page 474 – 486 then Read page 489 – 501. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S9-3 &amp; S9-4 on page 510</td>
</tr>
<tr>
<td>21 T</td>
<td>Read page 523 – 525, then 527 - .529 but not Equity Method, from bottom of 529, then page 537. Work Exercise S10-2 &amp; S10-3 pages 544-545</td>
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</tbody>
</table>

**Thursday October 27 is the last day to drop a class with a Q. Deadline is 5:00 PM.**
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Study Material</th>
<th>Exam</th>
<th>Material Covered</th>
<th>Pencils &amp; Calculator Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/3</td>
<td>R</td>
<td>Study the material we covered from Chapters 9, 10 &amp; 11 in preparation for the exam.</td>
<td>Exam 5</td>
<td>Material covered from Chapters 9, 10 &amp; 11</td>
<td>Pencils and a calculator. No Cell phones or electronics other than a calculator permitted.</td>
</tr>
<tr>
<td>11/8</td>
<td>T</td>
<td>Read page 597 – Try it on page 605– mid 606, then from after the Try it on page 611 – 621. (we are not learning issuing at premium or discount Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S12-2 &amp; S12-9</td>
<td>Review any questions from reading or BlackBoard Lecture. Work E12-17 &amp; E12-23 in class for credit.</td>
<td>Amortizing Notes/Mortgages/ Journalizing/overview bonds/ Issuing at face value/ Interest Expense/Retiring at and before mat. /FS analysis debt to equity/Present Value overview</td>
<td>Print out (hand written page OK) of answers to S12-2 &amp; S12-9 to turn in for credit. Print out or save to laptop Class 23 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>11/10</td>
<td>R</td>
<td>Read page 645 – mid 655 (we are not learning treasury stock entries, just the definition and where it is listed as equity.) Read page 659 – 662 then 666 - 667 then from after the try it on page 669 - 671 (not doing stock dividend entries. Just know they exist also not learning appropriations or prior period adjustments) Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S13-2 &amp; S13-7</td>
<td>Review any questions from reading or BlackBoard Lecture. Work E13-19 &amp; E13-21 in class for credit.</td>
<td>Define corporate concepts/Capital Stock/ PIC/RE/Par values/Journal issuances at Par ,No Par, Stated value, other than cash and Premium.Issuing Preferred/ DefineTreasury stock. Dividends and split transaction entry. /FS Analysis EPS, RoR, P/E</td>
<td>Print out (hand written page OK) of answers to S13-2 &amp; S13-7 to turn in for credit. Print out or save to laptop Class 24 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
</tr>
<tr>
<td>11/15</td>
<td>T</td>
<td>Study the material we covered from Chapters 12 &amp; 13 in preparation for the exam.</td>
<td>Exam 6</td>
<td>Material covered from Chapters 12 &amp; 13</td>
<td>Pencils and a calculator. No Cell phones or electronics other than a calculator permitted.</td>
</tr>
<tr>
<td>11/17</td>
<td>R</td>
<td>Read page 698 – 718. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work exercise S14-2 &amp; S14-5 &amp; S14-6</td>
<td>Review any questions from reading or BlackBoard Lecture. Work E14-17 E14-19 in class for credit.</td>
<td>CFS purpose and categories, formats, Indirect method Ops section, non cash, disposal assets, AR, Inven, A/P, Accr Liab</td>
<td>Print out (hand written page OK) of answers to S14-2 &amp; S14-5 &amp; S14-6 to turn in for credit. Print out or save to laptop Class 37 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
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<tr>
<td>Date</td>
<td>Activity Details</td>
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<tr>
<td>11/22</td>
<td>Read from page 764 – 792. Watch lecture linked in BlackBoard while using the fill in the blank class notes. Work Exercise S15-2 &amp; S15-9. Review any questions from reading or BlackBoard Lecture. Work E15-15 P15-31A in class for credit. Financial Statement Analysis/Horizontal/Vertical/Common Size/ Ratios. Print out (hand written page OK) of answers to S15-2 &amp; S15-9 to turn in for credit. Print out or save to laptop Class 27 Notes to complete in class. Paper to work in class exercises. Your textbook so you can read the in class exercise.</td>
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<tr>
<td>11/24</td>
<td>Have a safe and happy Thanksgiving Holiday. No classes Thursday 11/24 or Friday 11/25.</td>
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<tr>
<td>11/29</td>
<td>Study the material we covered from Chapters 14 &amp; 15 in preparation for the exam. Exam 7. Material covered from Chapters 14 &amp; 15. FOR THIS EXAM YOU WILL BE PROVIDED A NOTE SHEET WITH FORMULAS. Pencils and a calculator. No Cell phones or electronics other than a calculator permitted.</td>
<td></td>
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</tr>
<tr>
<td>12/1</td>
<td>Study Day. No classes. Good luck with all your end of semester activities.</td>
<td></td>
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</tr>
<tr>
<td>Dec 3</td>
<td>1:20 PM - 3:50 PM - Common &amp; Comprehensive Final Exam</td>
<td></td>
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</tr>
</tbody>
</table>

Acct 2301 LAB Schedule TuTh Classes (Version 8/15/16)

<table>
<thead>
<tr>
<th>Lab # &amp; date</th>
<th>Before Class To Do and/or Read and/or Work Problems</th>
<th>In Class Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 T 8/23</td>
<td>Watch How to Play Monopoly video linked in Blackboard in LAB 1 folder.</td>
<td>Learn to play Monopoly and look over the Monopoly Chart of Accounts &amp; “journal” used to record transactions. Turn in Team Roster for LPC 1</td>
</tr>
<tr>
<td>2 R 8/25</td>
<td>Make sure you have completed all requirements listed in BlackBoard Class 1 &amp; 2 folders.</td>
<td>Accounting Jeopardy – Remember to phrase your answers in the form of a Question! Based on the first 11 pages of the text. Sign in sheet at end of class for LPC 2</td>
</tr>
<tr>
<td>3 T 8/30</td>
<td>Make sure you have completed all requirements listed in BlackBoard Class 3 &amp; 4 folders.</td>
<td>Monopoly – Transactions Turn in Journal entries for LPC 3</td>
</tr>
<tr>
<td>4 R 9/1</td>
<td>Make sure you have completed all requirements listed in BlackBoard Class 5 folder.</td>
<td>Monopoly – Transactions T accounts</td>
</tr>
<tr>
<td></td>
<td>Turn in T Accounts for LPC 4</td>
<td></td>
</tr>
<tr>
<td>5 T 9/6</td>
<td><strong>Review for Exam 1</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Wednesday September 7 is the 12th class day. Census Date. Last day to register. Non-payments dropped.**

| 6 R 9/8 | Watch the Excel Tutorial in LAB 6 Folder [https://www.youtube.com/watch?v=8L1OVkw2ZQ8](https://www.youtube.com/watch?v=8L1OVkw2ZQ8)  
If you have a laptop and can bring it, please do. | Learn to use Excel! Worksheets are useful and balancing them is fun!  
Sign in Sheet for LPC 5 |
| 7 T 9/13| Make sure you have completed all requirements listed in BlackBoard Class 7 folders. | Adjusting Entries Monopoly  
Turn in Journal Entries & T Accounts for LPC 6 |
| 8 R 9/15| Make sure you have completed all requirements listed in BlackBoard Class 8 folders. | Monopoly Financial Statements  
Turn in an Income Statement & Statement of Retained Earnings for LPC 7 |
| 9 T 9/20| Make sure you have completed all requirements listed in BlackBoard Class 9 folders. | Monopoly Financial Statements  
Turn in a Balance Sheet for LPC 8 |
| 10 R 9/22| **Review for Exam 2**                        |                            |
| 11 T 9/27| Family Feud Categories based on information from the first 4 chapters. | Family Feud! Your Monopoly Team is your Fam! Know your Accounting Cycle!  
Sign in Sheet for LPC 9 |
| 12 R 9/29| Make sure you have completed all requirements listed in BlackBoard Class 12 folder. | The Candy Store! Try not to eat the inventory!  
Purchases Transactions  
Turn in Purchases or Sales Journals for LPC 10 |
| 13 T 10/4| Make sure you have completed all requirements listed in BlackBoard Class 13 folder. | The Candy Store! If you did eat the inventory, that’s called shrinkage!  
Sales Transactions  
Turn in Sales or Purchases Journals for LPC 11 |
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/6</td>
<td>Review for Exam 3</td>
<td></td>
</tr>
</tbody>
</table>
| 10/11 | Any material to date | Match Game!  
Can you match the account to the statement?  
Sign In Sheet for LPC 12 |
| 10/13 | Make sure you have completed all requirements listed in BlackBoard Class 13 & 14 folders. | The Candy Store!  
LIFO FIFO Smarties/DumDums/ Mints  
Turn in Inventory for LPC 13 |
| 10/18 | Make sure you have completed all requirements listed in BlackBoard Class 17 folder. | Nice Lady Better Have My Money!  
Direct Write Offs for Rihanna World Tour Merch  
Turn in Journal Entries for LPC 14 |
| 10/20 | Review for Exam 4 |  |
| 10/25 | Game | Partner up for the $100,000 Pyramid!  
Categories could be any accounting topic so far!  
Sign in Sheet for LPC 15 |
| 10/27 | Make sure you have completed all requirements listed in BlackBoard Class 20 folder. | Construction Equipment Depreciation  
They’re toys  but they wear out like a big dozer  
Turn in Depreciation Schedule for LPC 16 |

**Thursday October 27 is the last day to drop a class with a Q. Deadline is 5:00 PM.**
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/1</td>
<td>Review for Exam 5</td>
<td></td>
</tr>
</tbody>
</table>
| 11/3  | Chapters so far  | Match Game!  
Can you match the account to the statement?  
Sign In Sheet for LPC 17 |
| 11/8  | Make sure you have completed all requirements listed  | Will that be cash or credit?  
Journal Entries for LT Debt LPC 18 |
|       | in BlackBoard Class 23 folders. |                                                                 |
| 11/10 | Review for Exam 6 |                                                                          |
| 11/15 | Categories and questions could be any so far  | Accounting Jeopardy – Remember to phrase your answers in the  
form of a Question!  
Sign in sheet at end of class for LPC 19 |
|       | Make sure you have completed all requirements listed  | Monopoly Cash Flow Statements  
Completed Cash Flow Statement for LPC 20 |
|       | in BlackBoard Class 26 folder. |                                                                 |
| 11/22 | Review for Exam 7 |                                                                          |
| 11/24 | Have a safe and happy Thanksgiving Holiday. No classes Thursday 11/24 or Friday 11/25. |                                                                 |
| 11/29 | Review for Final Exam |                                                                          |
| 12/1  | Study Day. No classes. Good luck with all your end of semester activities. |                                                                 |
| Dec 3 | 1:20 PM - 3:50 PM - Common & Comprehensive Final Exam |                                                                 |
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 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.

**Concealed Handgun Carrying**
Effective August 1, 2016, Texas law permits the concealed carry of handguns on the Texas A&M University-Kingsville University campus by some students, faculty, staff, and visitors. Other than qualified law enforcement officers, only those persons who have been lawfully issued and are in possession of a License to Carry a Handgun (LTC) are permitted to do so. These firearms must remain concealed at all times. If a firearm becomes visible, notify University Police (call 361-593-2611) or the Kingsville Police Department (361-592-4311). Use of firearms is prohibited on campus. For additional information, please visit [http://www.tamuk.edu/campuscarrylaw](http://www.tamuk.edu/campuscarrylaw).
JAVELINA HONOR CODE

By entering my name below, I pledge: I have reviewed, understand, and adhere to the Javelina Honor Code and student code of conduct at Texas A&M University Kingsville (page 33-35 of Texas A&M University- Kingsville Student Handbook) (http://www.tamuk.edu/dean/dean_files/studenthandbook.pdf).

Every individual assignment I complete for this course - paper, examination, report, project, discussion posting, etc. - will be my own work that I specifically create for this course and this section. Any research or material I use will be appropriately acknowledged within the assignment in accordance with the academic standards for complete and accurate citation of sources.

STUDENT NAME: ____________________________________________________________

SIGNED: ___________________________________________ DATE: ________________