

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus**  
**Principles of Accounting ACCT 221-01E**  
**Call #20494**  
**Spring 2015**

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Office hours: Monday/Wednesday 12:00 to 2:00PM Friday 12:00 to 1:00PM  
Course Meeting Day/Time/Room: Monday/Wednesday/Friday

10:00AM-10:50AM BA245 02E 20494

**Course Description:**

An introduction to financial accounting concepts and financial reporting, with the focus being on how decision makers analyze, interpret, and use accounting information. Emphasis is given to how accounting measures, records, and reports economic activities for corporations and on the relationship between accrual and cash flow measures in interpreting accounting information. Prerequisite: Completion or concurrent enrollment in MIS 128 or CSci 126.

**Course Materials:**

**Required Text:**

*Accounting Tools for Business Decision making and Wiley Plus* 5<sup>th</sup> Edition, Paul Kimmel, Jerry Weygandt, Donald Kieso (ISBN-13: 978-1-118-56630-5)

Wiley Plus URL: <http://edugen.wileyplus.com/edugen/class/cls347287/>

Code: 20494

**Recommended:**

Financial calculator: Any type is acceptable. Cell phones and other similar devices are not to be used.

### **Course Embedded Assessment Objectives:**

Upon satisfactory completion of this course, the student will:

- Apply the fundamental concepts and assumptions that underlie financial accounting principles.
- Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
- Identify, record, and report transactions in accordance with Generally Accepted Accounting Principles.

### **Student Responsibilities:**

1. Read assigned material on schedule.
2. Complete all homework assignments on time and before class.
3. Prepare for class, examinations, and quizzes.
4. Participate in all discussions.

### **Teaching Procedures:**

The class will be conducted in a lecture/discussion format. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. Although many of the issues covered in the readings will be discussed in class, all the areas covered in the readings will not be part of class discussion. You are encouraged to participate in class. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

### **General Classroom Rules**

#### **Do not send or receive text messages during class.**

Come to class and be on time.

Turn off cell phones and other electronic devices.

Please notify me if you need to leave early.

**Missed quizzes and exams cannot be made up. All exams must be taken on the scheduled day. Students who miss one exam may use their grade on the final exam to replace the missed grade.**

### **Course Evaluation:**

Your final grade will be based upon the following items:

#### ***Possible Points:***

Quizzes	15%
Homework	10%
Exam 1	25%
Exam 2	25%
Final Exam	25%

#### ***Grade Determination:***

89.5%– or above	A
79.5% – 89.4%	= B
69.5% – 79.4%	= C
59.5% – 69.4%	= D
59.4% or below	= F

### **University Policies and Procedures**

#### **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 disabilities. If you have a disability and require accommodation, please contact:

**Office of Student Disability Resources and Services**  
**Texas A&M University-Commerce Gee Library, Room 132**  
**Phone: 903.866.5150 - or - 903.886.5835**  
**Fax: 903.468.8148**  
**[StudentDisabilityServices@tamuc.edu](mailto:StudentDisabilityServices@tamuc.edu)**

***Other:*** University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

#### **Email Policy**

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

The following schedule lists the specific assignments for the course. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

#### **Attendance**

Punctual class attendance and participation is mandatory. Missing class or assignments is detrimental to mastering the material. It is the student's responsibility to drop the class. I will not drop you from the class

### Class Attendance Policy:

Students are expected to be present for all class meetings of any course for which they are enrolled. Per University Procedure A13.02, effective September 1, 1996, students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Faculty members will provide details on requirements and guidelines for attendance in their classes in their course syllabi. Students are responsible for requesting makeup work when they are absent. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence. Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

## **Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

## **Other**

University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

## **Discipline Policy**

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

## **Comfortable Learning Environment**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

## **Academic Honesty Policy**

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another’s work and reporting it as your own.

Plagiarism: Using someone else’s ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

## **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning

environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office