



**TEXAS A&M UNIVERSITY  
COMMERCE**

**ACCT 2301-01W, Spring 2019**

**Principles of Accounting I**

**Web Based Class**

**INSTRUCTOR INFORMATION**

Instructor: Dr. Ran Ling	Phone: 903-886-5659
Office: BA 121	Email: <a href="mailto:Ran.Ling@tamuc.edu">Ran.Ling@tamuc.edu</a>
<b>Office Hours: Tuesday &amp; Thursday 9:00am – 9:30am &amp; 3:00pm – 4:00pm &amp; Wednesday by Appointment</b>	
<b>You can access Course Content through myLeo (D2L) via:  <a href="https://myleoonline.tamuc.edu/d2l/home/23385">https://myleoonline.tamuc.edu/d2l/home/23385</a></b>	

**COURSE INFORMATION**

**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 OBJECTIVES**

Upon satisfactory completion of this course, the student will:

1. Apply the fundamental concepts and assumptions that underlie financial accounting principles.

2. Demonstrate an understanding of the steps of the accounting cycle and of the basic elements of the four financial statements.
3. Identify, record, and report transactions in accordance with Generally Accepted Accounting Principles.

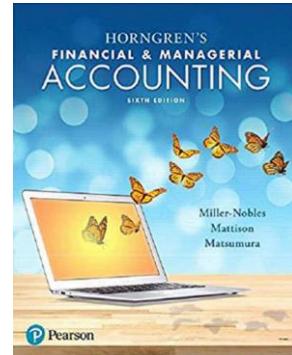
## **REQUIRED MATERIALS**

Horngren's Financial & Managerial Accounting Plus MyAccountingLab with Pearson e-text -- Access Card Package, 6/E

Authors: Miller-Nobles, Mattison, Matsumura

ISBN Hardbound: 9780134674568

ISBN Loose-leaf: 9780134642857



Choose one of the textbook package options above. The text is supplemented by MyAccountingLab, which is **required** in this class. Registration instructions will be provided in the "Content" area of D2L.

## **CPA EXAM CANDIDATES - STATE OF TEXAS**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

## COURSE REQUIREMENTS

### COURSE COMMUNICATION

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. You should be opening myLeo (D2L) regularly and reviewing Announcements. Also, periodically copies of Announcements will be forwarded to your email address in addition to posted on D2L.

### CLASS POLICIES

1. The class will be conducted online. Be prepared to discuss and/or ask questions about the material assigned for each chapter. Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. You are encouraged to participate in class and communicate with the other students in the course. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute.
2. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Disruptive or rude behavior will not be tolerated.
3. Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

### STUDENT RESPONSIBILITIES

Learning is every student's responsibility. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Accomplish all homework on time
3. Prepare diligently for homework assignments, quizzes, and examinations
4. Take quizzes and examinations as scheduled
5. Respect the learning environment by being prepared

### TIPS FOR SUCCESS IN THE COURSE

Due to the large number of topics covered, there is a high demand of time and effort in this course. **This course moves quickly**, and you must be willing to put in serious time and effort in order to take advantage of this. Students have reported studying **at least 8**

**hours per week** to successfully pass the class. Students are expected to pace their learning according to the posted course assignments.

## **GRADING**

<b>Course Requirements</b>	<b>Points</b>
Chapter Pre-Class Quizzes (12 @ 10 points)	120
Chapter Post Quizzes (12 @ 10 points)	120
Chapter Homework (12 @ 30 Points)	360
Regular Exams (3 @ 150 points)	450
Final Exam	<u>150</u>
<b>Total</b>	<b>1200</b>

Final grades in this course will be based on the following scale:

<b>Letter Grade</b>	<b>% Range</b>	<b>Letter Grade</b>	<b>% Range</b>
A	> 90%	D	60%-69.9%
B	80%-89.9%	F	< 60%
C	70%-79.9%		

## **ASSESSMENTS**

Accounting is a very challenging topic and requires much practice. The weekly assignments due on the schedule below are key parts of this course and critical to your success. These assignments are open book and are to be completed on MyLab.

### **Pre-Class Quizzes (Mid-Week Assessment)**

There will be 12 pre-class quizzes worth 10 points each. The purpose of the pre-class quiz is to help pace your study according to the class schedule. These pre-class quizzes are due by end-of-day Wednesday of that week. They have a duration of 30 minutes and two attempts. The lowest pre-quiz grade will be dropped.

### **Homework**

Read and outline the chapter before attempting homework. There will be 12 assignments worth 30 points each. The purpose of the graded homework is to practice concepts at a higher level of difficulty than the pre-class quiz. Homework assignments are due by 9:00pm on Sunday of that week. They have no time limit and two attempts. The lowest homework grade will be dropped.

### **Post Quiz**

There will be 12 post quizzes worth 10 points each. The purpose of these quizzes is to give you feedback as to how much material you retained and mastered in preparation for the closed-book midterm and final exams. These post quizzes are due on Sunday at midnight. They will have a duration of 30 minutes and one attempt. The lowest post-quiz grade will be dropped.

### **Exams**

This section of the course requires three (3) regular exams and a final exam worth 150 points each.

Make-up exams will be considered only under extenuating circumstances. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. You will be **required to provide** proof of the extenuating circumstance in order to be approved for a make-up exam. Make-up exams will be scheduled within three days of approval.

### **ACADEMIC DISHONESTY POLICY FORM**

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the myLeo D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

**COURSE CALENDAR**

<b>Week</b>	<b>Spring 2019</b>	<b>Chapter</b>	<b>Assignment</b>	<b>Exam</b>
1	1/13-1/19	Ch 1	50	
2	1/20-1/26	Ch 2	50	
3	1/27-2/2	Ch 3	50	
4	2/3-2/9	Exam 1		150
5	2/10-2/16	Ch 4	50	
6	2/17-2/23	Ch 5	50	
7	2/24-3/2	Ch 6	50	
8	3/3-3/9	Exam 2		150
9	3/10-3/16	Ch 7	50	
10	3/17-3/23	Spring Break		
11	3/24-3/30	Ch 8	50	
12	3/31-4/6	Ch 9	50	150
13	4/7-4/13	Exam 3		
14	4/14-4/20	Ch 10	50	
15	4/21-4/27	Ch 11	50	
16	4/28-5/4	Ch 12	50	
17	5/5-5/11	Final Exam		150
	Total Points	1200	600	600

**Note:** Tentative calendar above is subject to change. This syllabus is subject to change as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.

## TECHNOLOGY REQUIREMENTS

### **Browser support**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

### **Desktop Support**

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

## Tablet and Mobile Support

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	The current major version of iOS (the latest minor or point release of that major version) and the previous major version of iOS (the latest minor or point release of that major version). For example, as of June 7, 2017, D2L supports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version.  Chrome: Latest version for the iOS browser.
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - 512 MB of RAM, 1 GB or more preferred
  - Broadband connection required courses are heavily video intensive
  - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- You must have a:
  - Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
  - \*For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: [JAVA web site](http://www.java.com/en/download/manual.jsp) <http://www.java.com/en/download/manual.jsp>

- Current anti-virus software must be installed and kept up to date.
- Running the browser check will ensure your internet browser is supported.
  - Pop-ups are allowed.
  - JavaScript is enabled.
  - Cookies are enabled.
- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
  - [Adobe Flash Player \(version 17 or later\)](https://get.adobe.com/flashplayer/) <https://get.adobe.com/flashplayer/>
  - [Adobe Shockwave Player](https://get.adobe.com/shockwave/) <https://get.adobe.com/shockwave/>
  - [Apple Quick Time](http://www.apple.com/quicktime/download/) <http://www.apple.com/quicktime/download/>
- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.

## ACCESS AND NAVIGATION

You will need your campus-wide ID (CVID) and password to log into the course. If you do not know your CVID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

**Note:** Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

### **Student Support**

If you have any questions or are having difficulties with the course material, please contact your Instructor.

### **System Maintenance**

Please note that on the 4th Sunday of each month there will be System Maintenance which means the system will not be available 12 pm-6 am CST.

## University Specific Procedures

### Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidbook.aspx>

### TAMUC Attendance

For more information about the attendance policy please visit the Attendance webpage and Procedure 13.99.99.R0.01.

<http://www.tamuc.edu/admissions/registrar/generallInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

### Dropping or Withdrawal

“Students who wish to drop a course or withdraw from the university are responsible for initiating this action.” **Students are responsible for course dropping and withdrawals.** Faculty have the option of initiating a course drop for a student who has excessive absences but no student should assume that the instructor is going to facilitate a drop.

### 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 instructor, receive a mark of incomplete (I) in all courses in which they were maintaining passing grades. A grade of incomplete (I) will not be counted in the calculation of the grade point average for one semester. If the incomplete 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.

### Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

Graduate Student Academic Dishonesty 13.99.99.R0.10

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

**ADA Statement**

**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 requiring an accommodation, please contact:

**Office of Student Disability Resources and Services**

Texas A&M University-Commerce

Gee Library- Room 162

Phone: (903) 886-5150 or (903) 886-5835

Fax: (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

**Nondiscrimination Notice**

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.