

**Sul Ross State University**  
**Department of Business Administration**  
**Principles of Accounting I**  
**ACC 2301:001**  
**TR 9:30 – 10:45 – BAB 317**  
**Spring 2019**

**Course Instructor:** Linda McAnally, Lecturer  
**Office:** BAB 308  
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**Office Hours:** MW 8:30 – 10:00 am; 12:30 – 1:30 pm  
TR 8:30 – 9:30 am  
Other Times by Appointment

**Course Description:**

Principles of commercial accounting as applied to classification of accounts, preparation of financial statements, procedures in handling business papers, controlling accounts, and adjusting and closing records.

**Required Course Materials:**

**FINANCIAL & MANGERIAL ACCOUNTING, 13th edition**, by Waren, Reeve, & Duchac, ISBN # 978-1-285-86630-7, published by Cengage Learning.

**Student Learning Outcomes (SLO):**

- SLO 1 Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies
- SLO 2 Students will be able to communicate about contemporary business related topics
- SLO 3 Students will be able to comprehend the impact of ethical and social responsibility in business.

**Learning Objectivess:**

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

- Explain the functions, uses and influence of accounting in society and in ethical financial decision-making
- Describe and apply the steps of the accounting cycle, using mathematics to organize and analyze financial data.
- Explain fundamental generally accepted accounting principles (GAAP), especially as they apply to accrual accounting and ethical decision-making
- Identify, prepare and explain the content and reporting aims of the four basic financial statements: Income Statement, Statement of Owner's/Stockholders' Equity, Balance Sheet and Statement of Cash Flows.
- Define the elements of internal control and apply internal control procedures to business organizations
- Prepare bank reconciliation for the purpose of understanding the importance of cash and internal control
- Describe and apply accounting procedures for Cash, Receivables, Plant Assets, and Liabilities

**Attendance:**

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 66 of the 2014-2016 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

**Classroom Behavior:**

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

**Assignments:**

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

**Course Grading:**

Homework	20%
Class Assignment/ Participation	20%
Exams (3 exams at 20% each)	60%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

## **Academic Honesty:**

The following is copied from the Student Handbook and will be adhered to:

The University expects all students to engage in all academic pursuits in a manner that is beyond reproach and to maintain complete honesty and integrity in the academic experiences both in and out of their classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials. "Cheating" includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.
3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.
5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing, or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section does not apply to the typing of a rough and/or final version of an assignment by a professional typist.
8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of resource materials" means the mutilation, destruction, concealment, theft or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

## **SRSU Disability Services:**

**ADA (Americans with Disabilities Act)** Sul Ross State University is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is the student's responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact Mary Schwartze-Grisham, M. Ed., LPC., in Counseling and Accessibility Services, Ferguson Hall, Room 112. The mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas. Telephone: 432-837-8691. E-mail: [mschwartz@sulross.edu](mailto:mschwartz@sulross.edu) .

**Course Calendar for ACC 2301, Spring 2019**

<b>Date</b>	<b>Day</b>	<b>Topics and Assignments</b>
Jan 22	Tue	<b>Introduction – Go Over Syllabus</b>
Jan 24	Thur	<b>Chapter 1: Introduction to Accounting and Business</b>
Jan 29	Tue	<b>Ex 1-4, 1-5, 1-7, 1-13, 1-16, 1-17, 1-26</b>
Jan 31	Thur	<b>Chapter 2: Analyzing Transactions</b>
Feb 5	Tue	<b>Ex 2-4, 2-6, 2-7, 2-8, 2-11, 2-12, 2-16, 2-23</b>
Feb 7	Thur	<b>Chapter 3: The Adjusting Process</b>
Feb 12	Tue	<b>Ex 3-1, 3-3, 3-6, 3-8, 3-10, 3-13, 3-18, 3-19, 3-28</b>
Feb 14	Thur	<b>Chapter 4: Completing the Accounting Cycle</b>
Feb 19	Tue	<b>4-2, 4-3, 4-5, 4-6, 4-12, 4-14, 4-16, 4-17, 4-21</b>
Feb 21	Thur	
Feb 26	Tue	<b>Exam 1 (Chapters 1, 2, 3 and 4)</b>
Feb 28	Thur	<b>Chapter 5: Accounting for Merchandising Business</b>
Mar 5	Tue	<b>Ex 5-1, 5-2, 5-3, 5-7, 5-8, 5-14, 5-15, 5-18, 5-30</b>
Mar 7	Thur	<b>Chapter 6: Inventories</b>
Mar 12	Tue	<b>Ex 6-2, 6-3, 6-4, 6-7, 6-8, 6-13, 6-15, 6-20</b>
Mar 14	Thur	<b>Chapter 7: Sarbanes-Oxley, Internal Control and Cash</b>
Mar 19	Tue	<b>Spring Break</b>
Mar 21	Thur	<b>Spring Break</b>
Mar 26	Tue	<b>Ex 7-2, 7-9, 7-12, 7-13, 7-16, 7-17, 7-18, 7-19,</b>
Mar 28	Thur	<b>Chapter 8: Receivables</b>
April 2	Tue	<b>Ex 8-2, 8-3, 8-4, 8-5, 8-6, 8-8, 8-9, 8-14, 8-19, 8-20, 8-27</b>
April 4	Thur	
April 9	Tue	<b>Exam 2 (Chapters 5, 6, 7 and 8)</b>

April 11	Thur	<b>Chapter 9: Fixed Assets and Intangible Assets</b>
April 16	Tue	<b>Ex 9-1, 9-2, 9-4, 9-8, 9-9, 9-10, 9-12, 9-14, 9-17, 9-18, 9-19, 9-20</b>
April 18	Thur	<b>Chapter 10: Current Liabilities and Payroll</b>
April 23	Tue	<b>10-2, 10-4, 10-6, 10-8, 10-11, 10-12, 10-13, 10-16, 10-17, 10-22</b>
April 25	Thur	<b>Chapter 11: Corporations: Organization, Stock Transactions and Dividends</b>
April 30	Tue	<b>Ex 11-1, 11-3, 11-4, 11-5, 11-6, 11-8, 11-9, 11-10, 11-11, 11-17</b>
May 2	Thur	<b>Chapter 12: Long-Term Liabilities: Bonds and Notes</b>
May 7	Tue	<b>Ex 12-1, 12-4, 12-5, 12-6, 12-7, 12-8, 12-9, 12-18, 12-19, 12-21, 12-22</b>
May 9	Thur	<b>Dead Day</b>
May 13	Mon	<b>Final Exam, BAB 317, 8:00 – 10:00 AM Chapters (9, 10, 11 and 12)</b>

**Notation: Schedule is subject to change**