

Sul Ross State University
Department of Business Administration
Principles of Accounting I
ACC 2301:W01
WEB Based
Fall 2019

Course Instructor: Linda McAnally, Lecturer
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Office Hours
MON 12:30 – 1:30 pm
TUE 8:30 – 9:30 am; 11:00 – 12:00
WED 9:00 – 11:00; 12:30 – 1:30
THUR 8:30 – 9:30
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

Distance learning (Online) Absences Statement (Non-Participation Statement)

Policies in effect for on-campus, traditional classroom instruction courses also apply to students enrolled in distance education courses, including Web-based and ITV courses. The University allows a maximum of 20% absences in a course before an instructor may drop a student for excessive absences. In Web courses, this policy is interpreted as not participating for more than 3 weeks in a long semester, 1 week in a summer session, or 3 days in the midwinter session. Any student dropped for non-participation will receive an F in the course dropped. Inactivity may include the following:

- not logging on to the course
- not submitting assignments
- not participating in scheduled activities
- not communicating with the instructor by phone or email, and/or
- not following the instructor's participation guidelines stated in the syllabus

Blackboard statistics track the logins made and document the sections of the course accessed. These statistics will be used by your professor as a factor in documenting your participation in the course.

Online Assessment includes the administration of exams. The exams will be scheduled during an established date and timeframe. You will be expected to schedule the taking of your exam during this timeframe. Avoid waiting to the last minute to reduce stress on your part to “beat the clock” and reduces the risk of technical problems that often occur at the last minute.

If difficulties are encountered while taking an exam, notify your professor by email right away. Your professor will determine if the circumstances warrant a “reset.” Blackboard statistics track the logins made and documents the sections of the course accessed. These statistics will be used by your professor as a factor in documenting your participation in the course.

Course Grading:

Assignments	40%
Exams	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 .

Course Calendar for ACC 2301, Fall 2019

Date	Day	Topics and Assignments
Week 1	Aug 26 – Sept 1	Introduction – Read Syllabus Get textbook
Week 2	Sept 2 – Sept 8	Chapter 1: Introduction to Accounting and Business Ex 1-4, 1-5, 1-7, 1-13, 1-16, 1-17, 1-26 Due Sept 9th
Week 3	Sept 9 – Sept 15	Chapter 2: Analyzing Transactions Ex 2-4, 2-6, 2-7, 2-8, 2-11, 2-12, 2-16, 2-23 Due Sept 16th
Week 4	Sept 16 – Sept 22	Chapter 3: The Adjusting Process Ex 3-1, 3-3, 3-6, 3-8, 3-10, 3-13, 3-18, 3-19, 3-28 Due Sept 23
Week 5	Sept 23 – Sept 20	Chapter 4: Completing the Accounting Cycle 4-2, 4-3, 4-5, 4-6, 4-12, 4-14, 4-16, 4-17, 4-21 Due Sept 30
Week 6	Sept 30 – Oct 6	Exam 1 (Chapters 1, 2, 3 and 4)
Week 7	Oct 7 – Oct 13	Chapter 5: Accounting for Merchandising Business Ex 5-1, 5-2, 5-3, 5-7, 5-8, 5-14, 5-15, 5-18, 5-30 Due Oct 14
Week 8	Oct 14 – Oct 20	Chapter 6: Inventories Ex 6-2, 6-3, 6-4, 6-7, 6-8, 6-13, 6-15, 6-20 Due Oct 21
Week 9	Oct 21 – Oct 27	Chapter 7: Sarbanes-Oxley, Internal Control and Cash Ex 7-2, 7-9, 7-12, 7-13, 7-16, 7-17, 7-18, 7-19 Due Oct 28
Week 10	Oct 28 – Nov 3	Chapter 8: Receivables Ex 8-2, 8-3, 8-4, 8-5, 8-6, 8-8, 8-9, 8-14, 8-19, 8-20, 8-27 Nov 4th
Week 11	Nov 4 – Nov 10	Exam 2 (Chapters 5, 6, 7 and 8)
Week 12	Nov 11 – Nov 17	Chapter 9: Fixed Assets and Intangible Asset 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, 9-24 Due Nov 18th
Week 13	Nov 18 – Nov 24	Chapter 10: Current Liabilities and Payroll 10-2, 10-4, 10-6, 10-8, 10-11, 10-12, 10-13, 10-16, 10-17, 10-22 Due Nov 25th
Week 14	Nov 25 – Dec 1	Chapter 11: Corporations: Organization, Stock Transactions and Dividends Ex 11-1, 11-3, 11-4, 11-5, 11-6, 11-8, 11-9, 11-10, 11-11, 11-17 Thanksgiving Holiday Nov 27 – 29th Begins after last class Tue Due Dec 4th
Week 15	Dec 2 – Dec 8	Last week of classes. Dead Day Dec 5th
Week 16	Dec 9 - 11	Final will be online beginning Dec 6th – Dec 11th Final will be over chapters 9, 10 and 11