

Sul Ross State University
Department of Business Administration
ACC 2301 Principles of Accounting I
ONLINE
Spring 2022

Course Instructor Santiago J. Castillo, MAcc, MSBA
Office Remote
Office Phone Remote
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Office Hours

Wednesday 6:00 – 8:00 PM Online
Thursday 6:00 – 7:00 PM Online (Zoom Session)
Other Times by Appointment

Course Description

ACC 2301 (ACCT 2301) Principles of Accounting I (3-0). Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; and asset and equity accounting in proprietorships partnerships and corporations.

SRSU Disability Services

Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. RGC students seeking accessibility services should contact Paulette Harris, Executive Assistant to the Vice President and Dean, at 830-279-3023 or email pharris@sulross.edu. Ms. Harris's office is at 2623 Garner Field Road, Uvalde, TX 78801 (this is the mailing address, too).

SRSU Distance Education Statement

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. Students enrolled in distance education courses at Sul Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

Required Course Materials

Fundamental Financial Accounting Concepts, 11th Edition, by Edmonds/Olds

ISBN: 978-1-264-26623-4 (loose-leaf edition)

CONNECT ACCESS REQUIRED – comes with e-book

Course Grading

| | |
|-----------------------------|------|
| Reading Homework - Connect | 35% |
| Problems Homework – Connect | 35% |
| Exams | 30% |
| 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 |

Homework & Exams

Students are required to complete the reading and problems on Connect for each chapter assigned. Homework will not be accepted late. If a student misses an exam, it must be made up within one week of the exam date. Please read the syllabus and follow the timeline on assignments.

Department of Business Administration BBA Student Learning Outcomes

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

Marketable Skills – Bachelor of Business Administration Degree

1: Students will have the ability to apply the principles of business they learn to the management of existing businesses or the creation of new businesses.

2: Students will have the ability to use research and analysis to make informed decisions.

3: Students will have the ability to write business letters, emails, resumes and reports

4: Students will have the ability to make effective oral presentations to both professional and general audiences.

Libraries

The Bryan Wildenthal Memorial Library in Alpine

Offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

The Southwest Texas Junior College (SWTJC) Libraries

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass. Offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, library.swtjc.edu. The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden.

Classroom Climate of Respect

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

Diversity Statement

"I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact

the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.”

Course Assignments

**ACC 2301
PRINCIPLES OF ACCOUNTING I
CHAPTER ASSIGNMENTS*
SPRING 2022**

| Date | Chapter | Exercises & Problems |
|---------------|----------------|--|
| 1/10/22 | 1 | An Introduction to Accounting Homework in CONNECT DUE 1/16/22 |
| | 2 | Accounting for Accruals and Deferrals Homework in CONNECT DUE 1/16/22 |
| 1/18/22 | 3 | The Double-Entry Accounting System Problems in CONNECT DUE 1/23/22 |
| 1/24/22 | 4 | Accounting for Merchandising Businesses Homework in CONNECT DUE 1/30/22 |
| 1/31/22 | 5 | Accounting for Inventories Homework in CONNECT DUE 2/6/22 |
| 2/7/22 | | EXAM I – CHAPTERS 1 – 5 DUE 2/13/22 |
| 2/14/22 | 6 | Internal Control and Accounting for Cash Homework in CONNECT DUE 2/20/22 |
| 2/21/22 | 7 | Accounting for Receivables Homework in CONNECT DUE 2/27/22 |
| 2/28/22 | 8 | Accounting for Long-Term Operational Assets Homework in CONNECT DUE 3/6/22 |
| 3/7/22 | | SPRING BREAK |

- 3/14/22 **9** **Accounting for Current Liabilities and Payroll**
Homework in CONNECT DUE 3/20/22
- 3/21/22** **EXAM II – CHAPTERS 6 – 9 DUE 3/27/22**
- 3/28/22 **10** **Accounting for Long-Term Debt**
Homework in CONNECT DUE 4/3/22
- 3/28/22** **Last Day to Withdraw with a “W” at 4:00 pm Registrar’s Office**
- 4/4/22 **11** **Proprietorships, Partnerships, and Corporations**
Homework in CONNECT DUE 4/10/22
- 4/11/22 **12** **Statement of Cash Flows**
Homework in CONNECT DUE 4/17/22
- 4/18/22 **13** **Financial Statement Analysis**
Homework in CONNECT DUE 4/24/22
- 4/25/22** **EXAM III – CHAPTERS 10 – 13 DUE 5/2/22**

***Assignments
Subject to
Change**