

Sul Ross State University
Department of Business Administration
Principles of Accounting 1
ACC 2301.001
9:00 a.m. to 9:50 a.m. MWF
Fall 2022 – BAB 317

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 1:00 p.m. – 3 p.m.
Wednesday 1:00 p.m. – 3 p.m.
Friday 10:00 a.m. – 12 p.m.

Other times available by appointment. Please email the instructor.

Required Course Materials:

Fundamental Accounting Principles (25th edition) by John J. Wild and Ken W. Shay,
McGraw-Hill, ISBN: 9781260386950

CONNECT ACCESS CODE IS REQUIRED TO COMPLETE COURSE HOMEWORK AND OTHER ASSIGNMENTS.

Course Description:

This is a face-to-face course that will take place over the normal course of the fall semester. There will be 15 modules that will correspond with each week of the course. For each module, there will be assignments to be completed through McGraw Hill's Connect program, which is linked to the required course textbook. In addition, there will be four normal Comprehension Opportunities (exams) throughout the course, that will test the knowledge that you have gained. There will also be at least four discussions via Blackboard throughout the course. These discussions will be used to portray your understanding of the tools we are learning about and how they are important, as well as to bounce ideas off of your fellow students.

In this course we will cover the fundamentals of financial accounting. We will cover 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

Alpine Campus

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. Alpine students seeking accessibility/accommodations services must contact Mary Schwartze Grisham, M.Ed., LPC, SRSU's Accessibility Services Coordinator at 432-837-8203 (please leave a message and we'll get back to you as soon as we can during working hours), or email mschwartz@sulross.edu. Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, SUI Ross State University, Alpine. Texas, 79832.

RGC

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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 LoboID 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 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.

Classroom Etiquette

We will be participating in discussions and interacting with each other throughout this course. It is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

Attendance

Attendance of class is **required**. You will receive a portion of your grade based on attendance. There may also be classroom activities throughout the course that will be graded. Please be respectful of your professor and your fellow students by silencing your cell phones for the duration of class. Please stay off of your cell phones and other devices during class. If you do not regularly attend class or you are constantly distracted in class, your grade will suffer the consequences.

Academic Honesty Policy

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the 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.

Academic Dishonesty 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 research 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.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

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.

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

Department of Business Administration BBA Marketable Skills

Marketable Skill 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.

Marketable Skill 2 - Students will have the ability to use research and analysis to make informed decisions.

Marketable Skill 3 - Students will have the ability to write business letters, emails, resumes and reports.

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

Course Grading

Connect Homework & BB Discussions	35%
Connect Assessments (Quizzes)	10%
Comprehension Opportunities (Exams)	40%
Personal Budget Project	10%
Attendance/Classroom Activities	5%
Total	100%

Your grade will be based off of the following scale:

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

Assignments

Assignments will **not** be accepted late. Most assignments will be completed through McGraw-Hill's Connect platform and will differ, depending on the chapter. There will usually be two homework assignments and one Assessment, which is treated as a quiz. The assessments are timed at 90 minutes. Some weeks there are less assignments. These assignments will be due on **Saturday evenings at 10 p.m.** They will open on the Sunday before at midnight, so you will have a full week to complete the assignments. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know as early as possible and it will be considered.

Personal Budget Project

You will track any income and all of your expenses in an Excel spreadsheet from **September 1st, 2022 through October 31st, 2022**. I suggest keeping up with this weekly, as it will be easier and will not take long if you don't do it all at once. Income items will be any incoming monies, including money received from family members, student aid refunds, and any jobs that you might have. You will also track expenses in certain categories. An Excel template is provided on Blackboard. If you have a category of expense that you are not sure where to put, please ask the professor via email or in class. The budgets need to be submitted to the professor via email (in Excel format), on **October 3rd, 2022**. The professor will look over the budgets and grade them. They will then be returned to you, with feedback. You will continue to track your budget throughout October. They will need to be resubmitted back to the professor via email (in Excel format), on **November 2nd, 2022**. The goal for the month of October will be to decrease areas of excess spending that are spotlighted by the September budget, if any are spotlighted by the professor. Each time you submit the budget to the professor, you will need to provide a brief summary (in writing in email), of which areas you think you could improve with your spending, how you could achieve that, and/or if you have improved areas of your spending and how you did it.

Comprehension Opportunities (Exams)

There will be four Comprehension Opportunities throughout the semester. The third Opportunity will cover five chapters. All of the others will only cover four chapters. The Opportunities are scheduled for class days, but we will still meet for class. The Opportunities will be taken online using Connect. They will be scheduled for two days, starting the day before it's due at midnight and will end on the scheduled due date at **10 p.m.** See the course schedule for the due dates.

Connecting with Students for Success

Connecting with Students for Success

As a part of a research study, I am committed in this course to the following:

- I will know your name
- I will provide user-friendly, timely feedback on your assignments
- I will hold high standards and support you to achieve them
- I will hold an individual meeting with each student during the semester

This course will be participating in a new study and initiative at Sul Ross State University. This study is aimed at connecting with students in a way that sets them up for better success, overall. As a part of this study, each student will be required to meet with me at least once during my office hours before **November 15th, 2022**. This will be included in your grade for the personal budget. The reasoning behind this, is that I would like to personally speak to each of you about how you feel regarding your budget, go over any questions, and help propel you forward with the project, as well as budgeting after college. Please schedule an appointment with the professor, as soon as possible, via email, for a time frame between **October 10th, 2022 and November 15th, 2022**. Please see the office hours available for scheduling on the first page of the syllabus. If you need another time frame, please discuss with the professor.