

Sul Ross State University
Department of Business Administration
Principles of Accounting 1
ACCA 2301.V01
9:30 a.m. to 10:45 a.m. – MW
Spring 2026 – via Microsoft Teams

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 8:00 a.m. – 9:00 a.m.
 11:00 a.m. – 3:00 p.m.

Tuesday 12:30 p.m. – 2:30 p.m.

Wednesday 8:00 a.m. – 9:00 a.m.
 11:00 a.m. – 3:00 p.m.

Other appointment times will be available by appointment. Please arrange appointments with the professor. Office hours will be held virtually through Microsoft Teams for synchronous students.

Required Course Materials:

Introduction to Financial Accounting (2025 Version) by Earl K. Stice and James D. Stice, Stukent, ISBN: 9781956963847

If you are a part of the Sully Shelf Program through the campus bookstore, you were charged a fee in your tuition and all required course materials should be available to you. If you opted out of this program, you can purchase the book through the SRSU bookstore or directly through Stukent.

Course Description:

This is an online scheduled course that will take place over the normal course of the Spring 2026 semester. The course will have live lectures on Monday and Wednesday's from 9:30 a.m. to 10:45 a.m. As a synchronous student, you will login to the course using **Microsoft Teams**, not Blackboard Collaborate. You will receive a link to all scheduled courses. See the "Attendance" section of the syllabus.

In this course we will cover the fundamentals of financial accounting. We will learn the basic accounting principles, to include the system in which transactions are recorded to prepare accurate financial statements for users to rely on. We will cover accounting concepts and their application in transaction analysis and financial statement preparation; a brief introduction into analysis of financial statements using ratio analysis; and asset and equity accounting in proprietorships, partnerships, and corporations.

There will be approximately 15 weeks in this course. We will cover information from 12 chapters over the course of the semester. See the course schedule for all due dates. For most modules, there will be assignments to be completed through Stukent, the publisher of our textbook. We will also do a simulation of the complete accounting cycle, which is called a Simternship. This will be conducted through the publisher, Stukent, as well. We will gain the knowledge for this throughout the semester, and you will complete the Simpternship in two sets. We will have in-class activities that will be graded, also.

In addition, there will be three 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 may 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 your fellow students. The discussions may also be used as a tool to learn more about your fellow students and your professor.\

SRSU Disability Services

SRSU Accessibility Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the 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. Students seeking accessibility/accommodations services must contact Ronnie Harris, LPC, SRSU's Accessibility Services Director at 432-837-8203 or email ronnie.harris@sulross.edu. Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine. Texas, 79832.

Counseling

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting [Timelycare/SRSU](https://www.timelycare.com/). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

Required Student Responsibilities Statement

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize themselves with the requirements of such laws.

Distance Education

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 a 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.

Libraries

The Bryan Wildenthal Memorial Library and Archives of the Big Bend in Alpine offer 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 by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting library.sulross.edu/find-and-borrow/texshare/ or ask a librarian by emailing srsulibrary@sulross.edu.

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

Classroom Etiquette & Cell Phone

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 to be shown, always.

You will be required to be on camera throughout the class. If you are not on camera, points will be deducted from attendance. Interaction and discussion are still highly encouraged and sometimes required for full credit.

Cell phone usage should be limited. The professor reserves the right to change this to zero usage, if their usage is not limited and the classroom environment is not respected. Limited use means that you should only be on these devices to access course materials, and/or to take notes. Be respectful of your time and your professor's time.

Attendance

This course is set up to be an online course with scheduled meetings. We will meet virtually for the scheduled classes on Mondays and Wednesdays from 9:30 a.m. to 10:45 a.m. You will receive a Microsoft Teams link from your professor to access the course at scheduled times. You are responsible for attendance to the course, which is mandatory. Your attendance will be based on presence, *as well as interaction in the course*. If you will be out for a school function, it is your responsibility to communicate this with your professor BEFORE the absence. You will be responsible for the lectures and information given to you during the class time. Therefore, attendance *is mandatory* and will be a part of your grade. You will need to participate in class and show yourself on camera for full attendance credit.

The class is a 75-minute class. If you arrive to class more than 25 minutes late, you will be counted absent. I would still suggest that you show up, so that you are not behind in the lectures. However, it is important to be punctual and in class on time. Announcements and reminders will likely be given at the beginning of the class. In addition, missing too much of a lecture could set you behind.

PowerPoint lectures and other information will be posted on Blackboard for your convenience, as well. You are responsible for viewing/reading class materials that are posted on Blackboard. You are responsible for the topics and the due dates.

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. Students should submit work that is their own and avoid the

temptation to engage in behaviors that violate academic integrity, such as 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. Students should also avoid using open AI sources *unless permission is expressly given* for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

Use of Generative AI in Course

The University does not recommend or endorse any specific AI tools or resources. Students should be aware that many generative AI tools (e.g., ChatGPT, Google Gemini, Microsoft Copilot) store user input and may use this data to train future models. For this reason, students should never upload or share personal, confidential, or identifiable information—such as names, ID numbers, health data, or assignment submissions containing such details—into any generative AI platform. When using AI tools, students should verify whether the tool complies with student privacy standards as indicated by the University. Faculty may recommend specific tools that better align with institutional data privacy policies, but ultimate responsibility for data protection rests with users. Students are encouraged to use faculty-recommended platforms when engaging in coursework involving generative AI. The University is not liable for any adverse experience or impact when students interact with these tools.

In this Course:

The emergence of generative AI tools (such as ChatGPT and DALL-E) has sparked interest among many students in our discipline. The use of these tools for brainstorming ideas, exploring possible responses to questions or problems, and creative engagement with the materials may be useful for you as you craft responses to class assignments. While there is no substitute for working directly with your instructor, the potential for generative AI tools to provide automatic feedback, assistive technology and language assistance is clearly developing. Please feel free to reach out to me well in advance of the due date of assignments for which you may be using generative AI tools, and I will be happy to discuss what is acceptable.

In this course, students shall give credit to AI tools whenever used, even if only to generate ideas rather than usable text or illustrations. When using AI tools on assignments, add an appendix showing (a) the entire exchange, highlighting the most relevant sections; (b) a description of precisely which AI tools were used (e.g. ChatGPT private subscription version or DALL-E free version), (c) an explanation of how the AI tools were used (e.g. to generate ideas, turns of phrase, elements of text, long stretches of text, lines of argument, pieces of evidence, maps of the conceptual territory, illustrations of key concepts, etc.); (d) an account of why AI tools were used (e.g. to save time, to surmount writer's block, to stimulate thinking, to handle mounting stress, to clarify prose, to translate text, to experiment for fun, etc.). Students shall not use AI tools during in-class examinations, or assignments unless explicitly permitted and instructed. Overall, AI

tools should be used wisely and reflectively with an aim to deepen understanding of subject matter.

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.

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%
Comprehension Opportunities (Exams)	30%
Career Choice Project	15%
Financial Accounting Cyle Simternship	10%
In Class Activities	5%
Attendance	5%
Total	100%

Your grade will be based on the following scale:

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

Homework Assignments

Most assignments will be completed using our publisher's website, Stukent. You will have access to these assignments through Blackboard. They will all be integrated so that you can login to Blackboard and reach all the assignments. There will usually be two homework assignments per chapter. Some weeks there might be more or less assignments. These assignments will be due on **Friday evenings at 10 p.m.** They will open on the Saturday 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 **BEFORE** the due date. You will be given seven days to complete the online assignments, so there should be plenty of time to let the professor know of your situation or to complete the assignments. Be responsible with your time.

Discussions

There will also be class discussions via Blackboard. These discussions will be a combination of topics that are both accounting and non-accounting related. The discussions will be used to strengthen your communication skills and get to know your fellow students and professor more. They will also be used to measure your comprehension of accounting topics discussed in class.

Career Choice Project

Several of you have chosen a major, but still are not sure what you want to do when you graduate from college. This is perfectly normal. This project will help you to do some research into areas that you might be interested and put together some data related to that field.

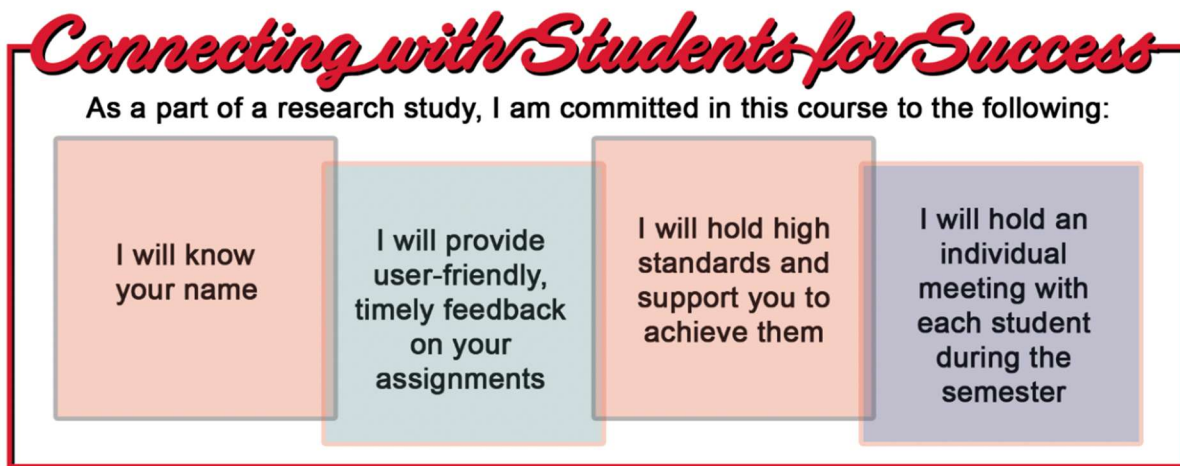
If you already know what you are interested in doing after graduation, you can research this field and gain more knowledge about the area you are interested in.

You will prepare a PowerPoint presentation to present your findings and thoughts on the field you have chosen. You will have to record your voice over the PowerPoint to discuss your findings. There will be certain questions and aspects related to the field that you will have to address.

Project guidelines can be found in a separate document on Blackboard. This document will have all of the project parameters that are necessary to complete the project, including specific questions and aspects about the field that the professor will want to see.

Comprehension Opportunities (Exams)

There will be three Comprehension Opportunities throughout the semester. The Opportunities have due dates listed on the course schedule. This is the date that the Opportunity is due. The Opportunities will be taken online through Blackboard. The Opportunity will be available to you starting at midnight the day before it is due on the course schedule. It will be available to you until the scheduled due date at **10 p.m.** Once you have opened the Opportunity, they will be open for **75 minutes** (the length of one class). This means that you have 46 hours when the Opportunity is available to you, so you can choose a time that fits your schedule best. However, once you begin the Opportunity, you will be timed and will only have 75 minutes for completion. See the course schedule for the due dates. If you are going to miss a Comprehension Opportunity, please notify the professor as early as possible. We can work together to schedule a time to take the Opportunity. If you have a family or medical emergency, please discuss it with your professor as soon as possible.



This course will be participating in an initiative at Sul Ross State University referred to as “Connecting with Students for Success”. 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 **March 6, 2026**. **This will be included in your grade for the Career Choice Project.** The reasoning behind this, is that I would like to personally speak to each of you about how you feel regarding your project, help you with questions about your project, discuss how you feel about the class overall, and your time at Sul Ross State University. Please schedule an appointment with the professor, as soon as possible, via email. I will be flexible in scheduling these appointments with you. 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.

**Accounting 2301
Spring 2026
Course Schedule**

Week	Due Date	Chapter	Assignments	
1	1/18/2026	N/A	Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. BB Discussion #1 Due & Syllabus Quiz Due	
	1/19/2026		Martin Luther King, Jr. Day - No Classes	
2	1/23/2026	1	Purpose & Users of Accounting - Chapter Homework Due	
	1/30/2026		Last day to drop without creating an academic record	
3	1/30/2026	2	Overview of the Financial Statements - Chapter Homework Due & BB Content Discussion #1 Due	
4	2/6/2026	3	The Accounting Cycle: The Mechanics of Accounting - Chapter Homework Due	
5	2/13/2026	4	Completing the Accounting Cycle - Chapter Homework Due	
	2/17/2026		Comprehension Opportunity #1 - Ch. 1-4	***
6	2/20/2026		No Homework Due	
7	2/27/2026	5	Internal Controls: Ensuring the Integrity of Financial Information - Chapter Homework Due	
	3/1/2026		Financial Accounting Cycle Simternship: Rounds 1-4	***
8	3/6/2026	6	Receivables: Selling a Product or Service - Chapter Homework Due	
	3/6/2026		Deadline to meet with professor about project	
9	3/20/2026	7	Inventory & the Cost of Sales - Chapter Homework & BB Discussion #2 Due	

10	3/27/2026	8	Employee Compensation - Chapter Homework Due	
	3/31/2026		Comprehension Opportunity #2 - Ch. 5-8	***
11	4/3/2026	9	Investments - Chapter Homework Due	
	4/3/2026		Last Day to Drop with a "W"	
12	4/10/2026	10	Financing: Long Term Liabilities - No Homework Due	
	4/12/2026		Career Choice Project Due	***
13	4/17/2026	11	Financing: Equity - Chapter Homework & BB Discussion #3 Due	
14	4/24/2026	12	Investments: Debt & Equity Securities - Chapter Homework Due	
15	5/1/2026		Financial Accounting Cycle Simternship: Rounds 5-11	
Finals	5/5/2026		Comprehension Opportunity #4 - Ch. 9-12	***

Dates with asterisks by them are due dates that do not fall on a Friday. All Comprehension Opportunities are due on Tuesdays.

Important Dates

1/19/2026	Martin Luther King, Jr. Day - No Classes
1/30/2026	Last day to drop a class without affecting academic record
2/17/2026	1st Comprehension Opportunity DUE
3/1/2026	Financial Accounting Cycle Simternship: Rounds 1-4 Due
3/6/2026	Last day to meet with professor for project
03/09 - 03/13	Spring Break - No Classes
3/24/2026	2nd Comprehension Opportunity DUE
4/3/2026	Last day to drop with a "W"
4/12/2026	Career Choice Project DUE
5/1/2026	Financial Accounting Cycle Simternship: Rounds 5-11 Due
5/5/2026	3rd Comprehension Opportunity DUE

