COURSE SYLLABUS
Accounting 231 005 – Tu 6:00-8:30
McGee Business Building / Nelson Rusche College of Business
Fall, 2018

Instructor: Dr. Thomas Branton JD, LLM, CPA
Office: Accounting Department / Gerald W. Schlief School of Accountancy,
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936-468-3105 accounting department (leave a message)
E-mail: brantontm@sfasu.edu

Office Hours: Online: MW 9:30 am to 12:00 pm
Office: TT 10:30am to 12:00pm, MW 1:30 pm to 2:30pm
Other times by appointment

Class Hours: Tu 6:00 to 8:30, room 116

Course Materials:

A note about the book and connect. You can purchase a hardback (or loose-leaf) copy of the book or use the electronic version that is supplied with the connect software. My recommendation is to purchase the hardback or loose-leaf book. It’s good for two semesters (financial and managerial) and it just seems to work better for students than the electronic version in terms of receiving better grades. If you have the printed version please plan to bring it to every class. We work a great deal out of the text and not having it during the lecture will put you at some disadvantage. If you use the electronic version I would suggest printing each chapter and bringing that to class. You really will use the book or printed copy in class so do bring it. I know books and passwords for software are expensive and I wish it were not so. Don’t delay in getting your book and connect access. Connect will give you a courtesy access for a couple of weeks so make use of it. See D2L for more information on signing up for connect.

Sharp EL-233S Calculator- do NOT buy this (I will distribute after 12th class day). Please do not plan to use your cell phone or lap top as a calculator for exams. You may use a laptop (but not a phone) in class but it may not be the best way to approach the class. After a decade of laptops in college classes most studies have concluded that students do better when they take notes by hand. Your call on this one.

Course Description:
Introduction to concepts, principles, processes and uses of accounting information for financial reporting. Prerequisite: 3 hours of college-level math (may be taken concurrently).

General Objective:
To introduce the student to the basic concepts of accounting. This includes the collection, presentation, and analysis of data for all forms of business enterprises.

Course Objectives:
Upon successful completion of this course, the student should be able to:

1. Understand the objectives of financial reporting established by the Financial Accounting Standards Board (FASB).

2. Use current financial accounting terminology.
3. Identify, analyze, and process relevant business transactions.

4. Identify, understand, prepare and analyze an income statement, statement of stockholders equity, and balance sheet.

5. Understand, classify and analyze cash flow statement.

6. Describe alternative methods of recognizing and valuing economic resources (assets) and claims on these resources (liabilities).

7. Apply the various methods of valuation and compare the financial statement impact of each.

**Cheating and Plagiarism:**
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See additional details in the Academic Integrity section of the Rusche College of Business Syllabus Addendum included herein.

**Attendance:**
Regular class attendance is expected and strongly encouraged. Please make plans to attend every class and to arrive on time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams and assignments. While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, proper dress, participation in class discussions, civil conduct, and ethical behavior, etc. Please ask if you are unsure what constitutes professional conduct in a particular situation.

**Homework:**
As noted below in Course Requirements, homework will count for a maximum of 100 points out of the 550 possible points for the course. Homework assignments will be submitted online through McGraw-Hill Connect. All homework assignments are to be completed by class time on the due date listed in the tentative course schedule below. Each chapter’s homework assignment submitted online will be worth 10 points. If you miss a due date, you lose that chapter’s homework points.

**In-Class Time:**
Time in class will be spent on lecture and working example and homework problems. The student is responsible for lectures, chapter reading, homework problems, and all examples worked.

**Exams:**
Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. **No make-up exams will be allowed.** With prior approval from the instructor, if a student misses an exam, the COMPREHENSIVE final exam score will be substituted for the missed exam grade. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the exam. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

**Cell Phones and other Electronic Devices:**
Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc.) are to be turned off AND put away during class time. **Cell phones may not be used for any purpose during class** (not even a calculator). **This is mandatory, not a request.**

**Program Learning Outcomes:**
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at [http://www.sfasu.edu/cob/ug-plo.asp](http://www.sfasu.edu/cob/ug-plo.asp).
General Student Policies:

Student Academic Dishonesty (University Policy 4.1)
Abiding by university policy is a responsibility of all university faculty and students.

Definition of Academic Dishonesty
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf.

Course Grades (University Policy 5.5)
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Conduct (University Policy 10.4)
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Course Requirements:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>400</td>
</tr>
<tr>
<td>Serial Problems (Accounting Cycle)</td>
<td>50</td>
</tr>
<tr>
<td>Homework</td>
<td>100    (highest 10 grades)</td>
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<tr>
<td></td>
<td>550    points</td>
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</tbody>
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*Students must have a minimum test average of 60% for the homework and serial problem grades to count.
**Grading Scale:**
A = 495 to 550 points  
B = 440 to 494 points  
C = 385 to 439 points  
D = 330 to 384 points  
F = below 330 points

**Overall Exam Average:**
At the end of the semester, students MUST have an OVERALL exam average of at least a 60 percent in order to pass this course. This grade is calculated by adding ALL appropriate exam scores together and dividing by the total possible points for these same exams. If the overall exam average calculation is below a 60 percent at the end of the semester, the student automatically makes an “F” for the course regardless what other grades the student has received on other assignments.

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**Tentative Course Schedule**  
(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Reading Assignment</th>
<th>Homework Assignment DUE At BEGINNING of class! No Exceptions!</th>
</tr>
</thead>
<tbody>
<tr>
<td>8-28</td>
<td>Introduction/Ch. 1</td>
<td></td>
</tr>
<tr>
<td>9-04</td>
<td>Chapter 2</td>
<td>Ch. 1 homework due @ class time</td>
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<tr>
<td>9-11</td>
<td>Chapter 3</td>
<td>Ch. 2 homework due @ class time</td>
</tr>
<tr>
<td>9-18</td>
<td>Chapter 4</td>
<td>Ch. 3 homework due @ class time</td>
</tr>
<tr>
<td>9-25</td>
<td>Exam 1 (Ch.1-3)</td>
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<tr>
<td>10-02</td>
<td>Chapter 5</td>
<td>Ch. 4 homework due @ class time</td>
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<tr>
<td>10-09</td>
<td>Chapter 6</td>
<td>Ch. 5 homework due @ class time</td>
</tr>
<tr>
<td>10-16</td>
<td>Chapter 7</td>
<td>Ch. 6 homework due @ class time</td>
</tr>
<tr>
<td>10-23</td>
<td>Exam 2 (Ch. 4-6)</td>
<td></td>
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<tr>
<td>Date</td>
<td>Chapter</td>
<td>Assignment</td>
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<tr>
<td>10-30</td>
<td>Chapter 8</td>
<td>Chap 7 homework due @ class time</td>
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<tr>
<td>11-06</td>
<td>Chapter 9</td>
<td>Chap 8 homework due @ class time</td>
</tr>
<tr>
<td>11-13</td>
<td>Exam 3 (Ch. 7-9)</td>
<td>Ch. 9 homework due @ class time</td>
</tr>
<tr>
<td>11-20</td>
<td></td>
<td>Thanksgiving holiday</td>
</tr>
<tr>
<td>11-27</td>
<td>Chapter 11</td>
<td>SERIAL PROBLEMS DUE in Connect</td>
</tr>
<tr>
<td>12-04</td>
<td>Chapter 12</td>
<td>Ch. 11 homework due @ class time</td>
</tr>
<tr>
<td><strong>Tuesday Dec. 11, 2018 6:00 to 8:30</strong></td>
<td><strong>Comprehensive Final Exam 4</strong></td>
<td>Ch. 12 homework due @ class time</td>
</tr>
</tbody>
</table>