COURSE SYLLABUS
Accounting 2301 003 – TR 11:00-12:15
McGee Business Building / Nelson Rusche College of Business
Fall 2021

Instructor: Calee Jo Holcombe
Office: 292J School of Accountancy
Phone: 936-468-3087
E-mail: holcombecalee@sfasu.edu
Office Hours: M: 9:30 – 12:30 & 2:00 – 3:30
T: 9:30 – 10:30 & 2:00 – 3:00
W: 9:30 – 12:00
R: 9:30 – 10:30
(other office hours available by appointment)
School: Gerald W. Schlief School of Accountancy
Class Hours: TR 11:00-12:15

SI Leader: Sera Do
LIB 107, MW: 4:00-5:00pm

Course Materials:
Financial and Managerial Accounting, Wild and Shaw, 8th Edition with McGraw-Hill Connect code

https://connect.mheducation.com/class/c-holcombe-fall-2021-acct-2301003-1

One Simple Four Function Calculator

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 on time 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 700 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.**

**Chapter Smart Book Quizzes:**
Chapter Smart Book Quizzes are due in Connect on the stated due date. These activities help you learn and practice the concepts and objectives taught in the chapter readings and aid in preparing the student for other assignments and exams. You will continue to work through these activities until you have successfully completed each assignment. Please note the amount of time to complete these activities varies by chapter. **If you have not read the chapter and become familiar with the content FIRST, these activities will take much more time than they are intended to take.**

**Serial Problems:**
Each student is required to complete a set of serial problems that will be located in Connect. There are 3 parts to the serial problems each due at different times with different point values. The opening date and due date for each part is included on your course schedule. These dates vary and are NOT due with “regular” assignments. Your grade is based on the Highest Attempt.

**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.** The **COMPREHENSIVE** final exam score can be substituted for a missed exam grade or a low exam grade. In the event more than one exam is missed, a grade of zero will be given. There will be no exceptions to this policy.

Course Requirements:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Exams</td>
<td>480</td>
</tr>
<tr>
<td>Serial Problems</td>
<td>70</td>
</tr>
<tr>
<td>Smart Book Quiz</td>
<td>50 (highest 10 grades)</td>
</tr>
<tr>
<td>Homework</td>
<td>100 (highest 10 grades) 700 points</td>
</tr>
</tbody>
</table>

*Students must have a minimum test average of 60% for the homework and practice set grades to count.*

Grading Scale:
A = 630 to 700 points
B = 560 to 629 points
C = 490 to 559 points
D = 420 to 489 points
F = below 420 points

Extra Credit/Bonus Points:
**NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION.**
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.

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.

Mental Health
SFASU values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
SFASU Counseling Services
www.sfasu.edu/counselingservices
3rd Floor Rusk Building
936-468-2401
SFASU Human Services Counseling Clinic
www.sfasu.edu/humanservices/139.asp
Human Services Room 202
936-468-1041

Crisis Resources:
Burke 24-hour crisis line 1(800) 392-8343
Suicide Prevention Lifeline 1(800) 273-TALK (8255)
Crisis Text Line: Text HELLO to 741-741
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments Due</th>
<th>Serial Problems</th>
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</thead>
<tbody>
<tr>
<td>T 24-Aug</td>
<td>Intro / Chapter 1</td>
<td></td>
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<tr>
<td>R 26-Aug</td>
<td>Chapter 1</td>
<td>Smart Book Quiz #1 due @ class time</td>
<td>Part I Opens</td>
</tr>
<tr>
<td>T 31-Aug</td>
<td>Chapter 1/2</td>
<td>Chapter 1 Homework Due @ class time</td>
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<tr>
<td>R 2-Sep</td>
<td>Chapter 2</td>
<td></td>
<td></td>
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<tr>
<td>T 7-Sep</td>
<td>Chapter 2/3</td>
<td></td>
<td>Part I Due</td>
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<tr>
<td>R 9-Sep</td>
<td>Chapter 3</td>
<td></td>
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<tr>
<td>T 14-Sep</td>
<td>Chapter 3</td>
<td></td>
<td>Part III Opens</td>
</tr>
<tr>
<td>R 16-Sep</td>
<td>Exam 1 - Ch. 1-3</td>
<td>Chapter 3 Homework Due @ class time</td>
<td></td>
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<tr>
<td>T 21-Sep</td>
<td>Chapter 4</td>
<td>Smart Book Quiz #4 due @ class time</td>
<td>Part II Due</td>
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<tr>
<td>R 23-Sep</td>
<td>Chapter 4</td>
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<tr>
<td>T 28-Sep</td>
<td>Chapter 5</td>
<td>Chapter 4 Homework Due @ class time</td>
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<tr>
<td>R 30-Sep</td>
<td>Chapter 5</td>
<td>Smart Book Quiz #5 due @ class time</td>
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<tr>
<td>T 5-Oct</td>
<td>Chapter 6</td>
<td>Chapter 5 Homework Due @ class time</td>
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<tr>
<td>R 7-Oct</td>
<td>Chapter 6</td>
<td>Smart Book Quiz #6 due @ class time</td>
<td>Part III Due</td>
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<tr>
<td>T 12-Oct</td>
<td>Chapter 7</td>
<td>Chapter 6 Homework Due @ class time</td>
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<tr>
<td>R 14-Oct</td>
<td>Chapter 7</td>
<td>Smart Book Quiz #7 due @ class time</td>
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<tr>
<td>T 19-Oct</td>
<td>Exam 2 - Ch. 4-7</td>
<td>Chapter 7 Homework Due @ class time</td>
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<tr>
<td>R 21-Oct</td>
<td>Chapter 8</td>
<td>Smart Book Quiz #8 due @ class time</td>
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<td>T 26-Oct</td>
<td>Chapter 8</td>
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<tr>
<td>R 28-Oct</td>
<td>Chapter 9</td>
<td>Chapter 8 Homework Due @ class time</td>
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<tr>
<td>T 2-Nov</td>
<td>Chapter 9</td>
<td>Smart Book Quiz #9 due @ class time</td>
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<tr>
<td>R 4-Nov</td>
<td>Chapter 10</td>
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<td>T 9-Nov</td>
<td>Chapter 10</td>
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<td>R 11-Nov</td>
<td>Chapter 11</td>
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<td>T 16-Nov</td>
<td>Chapter 11</td>
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<td>R 18-Nov</td>
<td>Exam 3 - Ch. 8-11</td>
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<tr>
<td>T 23-Nov</td>
<td>Chapter 12</td>
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<tr>
<td>R 25-Nov</td>
<td>Chapter 12</td>
<td></td>
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<td>T 7-Dec</td>
<td>Final Exam @ 10:30 -12:30- Ch. 1-12</td>
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<td>Chapter 12 Homework Due @ class time</td>
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</tbody>
</table>

**Tentative Course Schedule**

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

Happy Thanksgiving!!!