

# ACCT 2301 – Principles of Accounting I

## **Course Description/Overview**

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Introduction to financial accounting including the accounting cycle and financial statements for service and merchandising firms operated as sole proprietorships or partnerships

### **Prerequisite Knowledge**

Math 1302, 1332, or 1324

### **Course Technology**

Blackboard, four function calculator, and Connect

### **Class Meeting Times**

Virtual

### **Technical Support**

The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at [helpdesk@angelo.edu](mailto:helpdesk@angelo.edu)

## **Faculty/Instructor Information**

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Name: Crystal Carlson-Myer, CPA

Office: Virtual

E-Mail: [crystal.carlson-myer@angelo.edu](mailto:crystal.carlson-myer@angelo.edu)

Office Hours: M-F (9-5) email for appointment

## **Course Objectives**

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### **Learning Objectives:**

Upon completion of this course, students will be able to:

1. Identify factual accounting knowledge, such as terminology, fundamental principles, classifications, generalizations, and methods
2. Apply accounting principles in unique situations
3. Complete a basic accounting cycle problem from beginning to end
4. Solve problems and make decisions based on the results of the solutions to the problems

You will meet the objectives through a series of exams and homework that will measure your learning

### **Assessment Methods**

Your coursework will be completed in Modules in Blackboard. Each module contains instructions on what needs to be completed in order to be successful in this course. There are PowerPoint presentations and exercise presentations that need to be viewed in every module so that you are able to understand the homework and exams in each module.

We will utilize the McGraw Hill Connect system extensively throughout this class. The system will automatically grade homework and force you to either read or work through the problems in each chapter.

There are two types of homework for each chapter

1. **LearnSmart and/or SmartBook** This is an interactive tool within Connect. It highlights the key points within the text. After reading portions of the text, you will answer questions. If you were to answer all of the questions correctly, the program will direct you to the next section. If you struggled with a particular area or topic, the program then focuses your continued studying and questions on those areas you do not know. Once you master the section, you move to the next.
2. **Homework and Interactive Presentations** This consists of exercise and problems. You must work problems and understand the concepts behind those problems to be successful. The homework is algorithmic and covers the main topics that you will find on the exams. You have multiple attempts to complete the homework so make sure you understand the topics so that you are prepared for each exam.

**Exams** There are a total of 4 exams in this class (one for each module).

## Course Textbook and Required Readings

**Financial Accounting**; 10<sup>th</sup> edition, John J. Wild, McGraw Hill  
**9781260247879**

You will be using the Connect software so if you get a print version, make sure it is bundled with the software. You can purchase the book directly through our course by clicking on any of the Connect links in our course.

## Grading Policies

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This course employs the following to measure student learning.

<b>Grade Calculations</b>	<b>Points</b>	<b>See Course Schedule for due dates</b>
SmartBook Assignments	120	
Homework Assignments	240	
Interactive Presentations	120	
Exams	420	
Discussion Boards	<u>100</u>	

Total	1000	
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Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:

A = 90 – 100 %

B = 80 – 89 %

C = 70 – 79 %

D = 60 – 69 %

F = 59 % and below.

### **Response Time**

Connect Assignments/Exams: Assignments are graded upon submission. Detailed feedback will be available in the connect system after the assignment due date.

Discussion Boards: Will be graded within two weeks of the closing date.

### **Missed/Late Work**

No grade will be given for missed/late work unless there is a documented emergency. Most of the work is open beginning at the start of the semester so you have plenty of time to complete the work in advance.

### **Participation/Absenteeism**

Participation in this class will be in the form of the discussion boards and completion of your assignments and exams. If you have any questions regarding the coursework, it is up to you to get clarification from the instructor.

## **Course Policies**

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### ***Academic Honesty and Integrity***

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor's intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

### ***Plagiarism***

Plagiarism is a serious topic covered in ASU's Academic Integrity policy in the Student Handbook. Plagiarism is the action or practice of taking someone else's work, idea, etc., and passing it off as one's own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.

Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the ASU Writing Center.

### ***Copyright Policy***

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

### ***Norris-Vincent Code of Ethics***

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

### ***Courtesy and Respect***

Courtesy and respect are essential ingredients to this course. We respect each other's opinions and respect others points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, life style, religion, etc., violations of these rules will result in appropriate disciplinary actions.

### ***Accommodations for Disability***

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by emailing [studentservices@angelo.edu](mailto:studentservices@angelo.edu), or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
[Dallas.Swafford@angelo.edu](mailto:Dallas.Swafford@angelo.edu)

### ***Title IX***

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct.

Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Boone, J.D. You may submit reports in the following manner:

Online: <http://www.angelo.edu/incident-form>

Face to Face: Mayer Administration Building, Room 210

Phone: 325-942-2022

Email: [michelle.boone@angelo.edu](mailto:michelle.boone@angelo.edu)

**Note**, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State's policy please visit: [www.angelo.edu/title-ix](http://www.angelo.edu/title-ix).

### ***Student absence for religious holidays***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

### ***Course Drop***

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit [http://www.angelo.edu/services/registrars\\_office/course\\_drop\\_provisions.php](http://www.angelo.edu/services/registrars_office/course_drop_provisions.php).

### ***Incomplete as a Course grade***

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

### ***Grade Appeal Process***

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>.

*Course Outline*

See “Course Schedule” in the “Start Here” page for a listing of assignments/exams and the due dates.