

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
**Course Syllabus – Spring, 2018**

**COURSE NUMBER:** ACC 2301.08 – ONLINE

**COURSE TITLE:** Principles of Financial Accounting

**PREREQUISITES:** 18 hours of college credit

NOTE: If you must take ACCT 3313 for your degree plan, then you must have a C or better in ACCT 2301 and ACCT 2302. (*ACCT 3313 is required for Finance major, Banking major, Accounting major and minor*)

**INSTRUCTOR:** Shani N. Robinson, PhD, CPA

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**REQUIRED TEXT and Related Materials:**

The required text for this course is *Horngren's Financial and Managerial Accounting (6e)* by Miller Nobles, Mattison, and Matsumura, published by Pearson. The class uses MyAccountingLab, an online course management program for homework and exams. **MyAccountingLab and the e-book may both be purchased online, by logging into your Blackboard.** AFTER purchasing access to MyAccountingLab and the e-textbook (For approximately \$143), an optional printed **loose-leaf** version of the book is available for purchase for an additional \$80.

\*Class lecture notes, some **online lectures**, and other materials will be posted to Blackboard throughout the semester. You should print these items out and study them for each chapter.

**TECHNOLOGY:**

*Use of technology is an integral part of this course.* You will need to allow yourself time to become comfortable with the software that we are using. You will also need to allow time to use the computers on campus if you do not have access to the internet from another computer.

- 1. Blackboard:** Enter Blackboard from the Sam Houston State University homepage ([www.shsu.edu](http://www.shsu.edu)). Click on the drop down menu relating to “Campus Tools” and select Blackboard. Enter your SHSU username and password. Click on the link for this course, ACC 2301. What is available: Syllabus, **Class Materials** (to be printed out for each chapter), some ONLINE LECTURE VIDEOS, Test Grades, and periodically announcements pertaining to class. I will also use Blackboard to e-mail information to the class.
- 2. Pearson's MyAccounting LAB – All homework will be completed and submitted for grading online.** To begin registering for and using the online homework, follow the step-by-step instructions that are located on Blackboard, under the “Course Information” Tab.

### 3. Pearson Technical Support

You will need to use the Pearson Tech Support and not me for issues with the software. I cannot assist you with technology-related issues. For any assistance with the online homework, please log into your Pearson account, within the course, and click the icon (a question mark) at the top right hand side of the page. Follow the prompts to get assistance.

**4. Communication:** You will need to *check your SHSU e-mail as I will be using e-mail to communicate with you at times throughout the semester.* If you do not routinely check that e-mail account, you should do what is necessary to have that account forwarded to the e-mail account that you do use.

### COMPUTER and INTERNET:

As you surely know, the internet goes down at the worst of times. Accordingly, PLEASE do NOT wait until the last minute to do things. Please know that I have NO control over when MyAccountingLab does maintenance and takes down their system. Work ahead; do not wait until the last minute. I cannot diagnose your Internet issues; PLEASE don't ask me. Normally, there is no issue, but often, problems may occur if you wait until the last minute. In addition, many students experience problems when they share WI-FI at their apartment with their roommates during exams. Be warned, you cannot expect a good result if your roommates are watching YouTube videos or whatever at the same time. You MUST have a good internet connection particularly for exams. For help with MyLab & Modified Mastering with Blackboard, go to: <http://help.pearsoncmg.com/mylabmastering/bbi/student/en/index.html>. The last link in the list is Contact Pearson Support.

### COURSE DESCRIPTION:

A study of the basic accounting concepts and procedures underlying the organization and reporting of financial information. Emphasis is placed on the central role of the business and economic information generated by the accounting process and how it is used in personal and business decision-making.

### COURSE EXPECTATION:

The main difference between this course and the face-to-face course is that the student has the convenience of not having to attend class. In exchange for this convenience, the student has to assume a greater responsibility for learning the material through self- study. This makes the course seem more difficult than the face-to-face course, but the same material is covered.

*This means that, at a minimum, the student should read every chapter associated with this course. In addition, I will provide my notes and audio/video lectures that are similar to the lectures I give in my face-to-face classes; these will be found on the Blackboard website. The notes AND HOMEOWRK ASSIGNMENTS will be your guideline as to the most important topics in the chapter for homework and exams.*

### COURSE OBJECTIVES:

In *Accounting 2301*, Principles of Financial Accounting, you will

1. ***Gain a basic knowledge of the precise terminology, procedures and techniques*** used in identifying, organizing and reporting accounting information for business entities.
2. ***Learn fundamental principles and concepts*** underlying the valuation and disclosure of financial statement accounts.
3. ***Develop a basic understanding of the economic information*** contained in company financial statements and what it communicates about the business.
4. ***Recognize*** accounting information as essential to business decision-making.

## COURSE EVALUATION PROCESS:

The course grade will depend on a student's performance on exams, quizzes, homework, classwork, and projects.

Semester exams (3 unit exams & 1 final exam worth 100 points each)	400 points
MyAccounting Lab (MAL) Homework assignments	<u>100 points</u>
<b>Total Points</b>	<b>500 points</b>

A traditional grading scale is used. (90-100% = A; 80-89% = B; etc.). Thus for a B, assuming 500 total possible points, the student would need at least 400 total earned points. Grades will be posted in Blackboard during the semester.

**Please note that NO LATE Homework is accepted. You MUST submit all homework by the due dates in My Accounting Lab.**

**\*\*Grades are NOT negotiated or assigned based on students' personal circumstances (i.e. "Needing to have a certain grade for financial aid, graduation" or any other personal issue). You will receive the grade that you earn, based on your total points in the course. At the end of the semester, please do not make special requests regarding grade distributions.**

**HOMEWORK:** An assigned homework is due for each chapter. These assignments should be started AFTER you have read the chapter, and watched any lecture videos, or MAL multimedia videos for that chapter. There are some bonus points already built into the homework to help all of you improve your average in the course. However, ONLY 100 POINTS MAX may be earned for your final homework grade. Even if you have more than 100 total homework points, only 100 points will count towards homework. Again, the extra points are to help boost your average and to help students just in case they miss an assignment.

**EXTRA PRACTICE ASSIGNMENTS:** There is an extra practice assignment for each chapter. **These assignments are NOT GRADED**, thus, there is no due date for these assignments. After completing the homework, you may work these extra practice assignments (which often include media videos) to **HELP YOU MASTER THE MATERIAL BEFORE TAKING THE EXAM**. Students that complete the extra practice assignments tend to score higher on the exams.

**EXAMS:** **No make-ups** will be given on unit exams. You must take the final exam. The final exam will be included in the computation of every student's course grade. The final exam will be comprehensive and will cover chapter 13 material. For students that miss an exam, the final exam will be used to replace the zero. **Students are not allowed to work with any other person on the exams. If caught doing so, the student will receive an "F" in the course.**

It is highly recommended that you read the chapter, watch the videos, and work your homework assignments **before** attempting the exam. These exams, like the homework, will be completed in MAL. Each exam will be timed and you will be given only one attempt on each exam. You must work the exam in one sitting. You will be given 1 hour and 30 minutes to complete the exam. Once you open the exam, the clock begins and you must complete it in the time allowed for that exam in one sitting. It is not my responsibility to remind you of homework or exam due dates. Be sure that you have the time to complete the exam before opening it. You do not have to wait until the due date. The exam will be open prior to that date, but it must be completed by 11:59PM on the due date. **If you open the exam 1 hour before the time due, you will only get 1 hour instead of 1 hour and 30 minutes. No exams will be accepted late.** The due time will be based on the program clock and the exam MUST BE SUBMITTED before the time expires. After the due date and time have passed, the exam will become unavailable. No exceptions will be made regarding due date and time, so do not wait until the last minute to complete an exam. Once you are finished with the exam you need to submit it for grading. Do not submit it until you are finished

because you are only allowed one submission per exam. Exams will go away at the **due** time. It will literally stop and kick you off at that time so **you must finish and submit BEFORE the due time**. Any questions not finished when submitted will be counted wrong. All exams are due at **11:59 PM** on the dates listed at the end of the syllabus.

### UNIVERSITY POLICIES

You may find online a more detailed description of the following policies at: <http://www.shsu.edu/syllabus/>.

### ACADEMIC HONESTY POLICY:

*“Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action.”* Code of Student Conduct and Discipline, Section 5.3, as printed in the Guidelines.

**Translation: if you cheat, you FLUNK. No exceptions.**

### TOPICS:

1. CHAPTER 1 - Introduction to Accounting and Business
2. CHAPTER 2 - Recording Business Transactions
3. CHAPTER 3 - The Adjusting Process
4. CHAPTER 4 - Completing the Accounting Cycle
5. CHAPTER 5 - Merchandising Operations
6. CHAPTER 6 - Merchandise Inventory
7. CHAPTER 7 - Internal Control and Cash
8. CHAPTER 8 - Receivables
9. CHAPTER 9 - Fixed (Plant) Assets, Natural Resources and Intangibles
10. CHAPTER 11 - Current Liabilities and Payroll
11. CHAPTER 13 - Stockholders' Equity

NOTE – WE SKIP CHAPTERS 10 (INVESTMENTS) AND 12 (LONG-TERM LIABILITIES)

## **My Accounting Lab (MAL) HOMEWORK ASSIGNMENT & EXAM DUE DATES:**

January	17	Wednesday: Course begins	
January	22	Monday 11:59PM	“Getting Started” Assignment
January	25	Thurs. 11:59 PM	Homework Chapter 1
February	1	Thurs. 11:59 PM	Homework Chapter 2
February	8	Thurs. 11:59 PM	Homework Chapter 3
February	15	Thurs. 11:59 PM	Homework Chapter 4
<b>February</b>	<b>22</b>	<b>Thursday 11:59 PM</b>	<b>Exam 1 over Ch. 1, 2, 3 and 4</b>
March	1	Thurs. 11:59 PM	Homework Chapter 5
March	8	Thurs. 11:59 PM	Homework Chapter 6
<i>March 12-16<sup>th</sup> Spring Break Holiday ☺ - No Assignments due this week</i>			
March	22	Thurs. 11:59 PM	Homework Chapter 7
<b>March</b>	<b>27</b>	<b>Tuesday 11:59 PM</b>	<b>Exam 2 over Ch. 5, 6 and 7</b>
April	3	Tues. 11:59 PM	Homework Chapter 8
April	12	Thurs. 11:59 PM	Homework Chapter 9
April	19	Thurs. 11:59 PM	Homework Chapter 11
<b>April</b>	<b>24</b>	<b>Tuesday 11:59 PM</b>	<b>Exam 3 over Ch. 8, 9 and 11</b>
May	2	Wed. 11:59 PM	Homework Chapter 13
<b>Final exam:</b>			
<b>May</b>	<b>8</b>	<b>Tues. 11:59 PM</b>	<b>Final Exam over Ch. 1-9, 11 &amp; 13</b>

Last - welcome to your first accounting course! ☺ I am excited to begin a great semester with you and I believe that if you dedicate yourself to mastering the material, you will do well in the course!