

FINANCIAL ACCOUNTING (ACCOUNTING 2113)
FALL SEMESTER 2019
TIME: TUESDAY AND THURSDAY 9:30 A.M. TO 10:50 A.M. (SECTION P02)
ROOM 122 AGRICULTURE AND BUSINESS BUILDING

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Office Hours: 11:00 A.M. - 12:00 P.M. (T/TH)
AND BY APPOINTMENT

COURSE OBJECTIVE

TO THOROUGHLY STUDY AND UNDERSTAND THE UNDERLYING CONCEPTS OF FINANCIAL ACCOUNTING AND MAKE BASIC APPLICATIONS OF SUCH CONCEPTS.

COURSE DESCRIPTION

An introduction to the communication of relevant financial information to investors, creditors and analysts with an emphasis on the accounting information cycle and the preparation of the three (3) major Financial Statements: The Balance Sheet, The Income Statement (And Retained Earnings) and The Statement Of Cash Flows.

STUDENT LEARNING OUTCOMES

By the end of this course, students should be able to:

1. *Know and understand the contents of Financial Statements*
2. *Record and post journal entries*
3. *Record and post adjusting entries and closing entries*
4. *Prepare a bank reconciliation*
5. *Account for accounts receivable and uncollectible accounts*
6. *Understand the inventory methods*
7. *Record asset acquisitions, disposals, a depreciation needed*
8. *Record and report liabilities*
9. *Record stockholders' equity transactions*
10. *Prepare financial statements*

STUDENT LEARNING OUTCOMES NUMBER	PROGRAM LEARNING OUTCOME NUMBNER ALIGNMENT	CORE CURRICULUM OUTCOME ALIGNMENT
1	BBA 1, 2, 3, 4	EQS, CT, PR, SR, COM
2	BBA 1	EQS, CT
3	BBA 1	EQS, CT
4	BBA 1, 4	EQS, CT, COM, TW
5	BBA 1, 2, 4	EQS, CT, COM, ET
6	BBA 1, 4	EQS, CT, COM, TW
7	BBA 1, 4	EQS, CT, COM
8	BBA 1, 4	EQS, CT, COM
9	BBA 1, 2, 3	EQS, CT, COM, SR
10	BBA 1, 2, 3, 4	EQS, CT, TW, PR, SR, COM

Please see immediately below a description of the BBA Program Learning Goals and the Core Learning Goals

BBA PROGRAM LEARNING GOALS

Goal 1: Mastery of Content – Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines and will demonstrate proficiency in their major area business discipline.

Goal 2: Ethics – Graduates will have an ethical perspective.

Goal 3: Global Perspective – Graduates will have a global perspective.

Goal 4: Communications – Graduates will demonstrate an ability to be effective communicators.

CORE LEARNING GOALS

Communication (COM): Effective development, interpretation and expression of ideas through written, oral and visual communication.

Critical Thinking (CT): Creative thinking, innovation, inquiry and analysis, evaluation and synthesis of information.

Empirical And Quantitative Skills (EQS): Manipulation and analysis of numerical data or observable facts resulting in informed conclusions.

Personal Responsibility (PR): Ability to connect choices, actions and consequences to ethical decision-making.

Social Responsibility (SR): Intercultural competence, knowledge of civic responsibility and the ability to engage effectively in regional, national and global communities.

Teamwork (TW): Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team and the quantity and quality of contributions they make to team discussions).

COLLEGE OF BUSINESS VISION STATEMENT AND MISSION STATEMENT

VISION STATEMENT

The Prairie View A&M University College Of Business strives to be among the best regional business schools in the nation by empowering students from diverse backgrounds to reach their full potential.

MISSION STATEMENT

The Prairie View A&M University College Of Business provides students from diverse academic and socioeconomic backgrounds with education that helps them become business professionals and leaders who are ethical, entrepreneurial, productive and prepared to succeed in the global economy. The College Of Business achieves excellence through quality teaching, research, service and engagement with the business community.

TEXTBOOK AND COURSE MATERIALS

TEXTBOOK:

FINANCIAL ACCOUNTING (FOURTH EDITION), SPICELAND THOMAS HERRMANN. ISBN 9781259307959. (E-BOOK AVAILABLE THROUGH CONNECT (MCGRAW-HILL EDUCATION) (SEE IMMEDIATELY BELOW)).

CONNECT:

Students need to register for CONNECT setup. Connect access code for Accounting will have the textbook in the form of E-book available within the CONNECT environment. Students have several options available to them:

1. Through the Prairie View Bookstore:

REGISTRATION AND ENROLLMENT INFORMATION

The following link will direct you to register for the course in McGraw-Hill CONNECT system.

<http://connect.mheducation.com/class/m-williams-acct2113-accounting-fall-semester-2019-section-po2>

Registration for the course will be open starting August 26, 2019 until September 5, 2019 at midnight to register.

To register, confirm that you are on the appropriate page by reviewing the course and section information listed on the site. If the course and section information listed is correct, click on the “Register Now” button, and follow the instructions on the site to complete your registration.

Registration will require that you enter the already purchased access code or purchase the E-Book and access code directly from McGraw-Hill or register with the temporary trial basis. Students are allowed up to fourteen (14) calendar days courtesy access without paying on a temporary trial basis. The system will lock out students after the fourteen (14) day trial period until an access code is purchased and entered.

SMARTBOOK:

SMARTBOOK 2.0 is a Homework Learning Tool with Connect that provides personalized learning to individual student needs adapting to pinpoint knowledge gaps and focus learning on concepts requiring additional study.

COURSE FORMAT

TRADITIONAL FACE-TO-FACE COURSE

This is a traditional Face-To-Face course that consists of 160 minutes (2.67 hours) of classroom time per week.

PREREQUISITES

PREREQUISITE(S) ARE **NOT** OPTIONAL, PRE-REQUISITES ARE REQUIREMENTS OR COURSES THAT MUST BE COMPLETED PRIOR TO TAKING THE COURSE. THE PRE-REQUISITE(S) FOR THIS COURSE ARE DESCRIBED IN THE PRARIE VIEW A&M UNIVERSITY CATALOG COURSE DESCRIPTION AS:

NONE

IT IS THE STUDENTS' RESPONSIBILITY TO INSURE THAT THEY MEET THE PRE-REQUISITES PRIOR TO ENROLLMENT IN THIS COURSE.

COURSE REQUIREMENTS

<u>GRADING:</u>	EXAMINATION NUMBER 1	20%	<u>GRADING SCALE:</u>
	EXAMINATION NUMBER 2	20%	A = 90 - 100
	EXAMINATION NUMBER 3	20%	B = 80 - 89
	FINAL EXAMINATION	20%	C = 70 - 79
	ACCOUNTNG LAB ATTENDANCE	5%	D = 60 - 69
	CONNECT HOMEWORK/SMARTBOOK	15%	F = BELOW 60
	ASSIGNMENTS	100%	

(FOR EACH CHAPTER)

((AVAILABLE FROM SUNDAY (12:01 A.M.) THROUGH SATURDAY (11:55 P.M.) FOR THE WEEK FOR EACH PARTICULAR CHAPTER.

THE HOMEWORK ASSIGNMENTS MUST BE TAKEN (AND COMPLETED) DURING THE SCHEDULED TIMES)

CLASS ATTENDANCE, CLASS PARTICIPATION, EFFORT AND PERFORMANCE IMPROVEMENTS WILL BE USED TO AID STUDENTS' WHOSE FINAL GRADE AVERAGE IS VERY CLOSE TO THE NEXT HIGHER GRADE.

MAKE-UP EXAMINATIONS WILL BE GIVEN **ONLY (1) UNDER EXTREME CIRCUMSTANCES AND (2) PROFESSOR NOTIFIED DIRECTLY IN ADVANCE. NO EXCEPTIONS.** STUDENTS TAKING MAKE-UP EXAMINATIONS MAY NOT RECEIVE CURVED POINTS. **NO MAKE-UP EXAMINATIONS WILL BE GIVEN FOR THE FINAL EXAMINATION. NO EXCEPTIONS.**

IMMEDIATE FEEDBACK IS PROVIDED TO STUDENTS AFTER THE COMPLETION OF EXAMINATIONS.

ATTENDANCE AND PARTICIPATION POLICY

ATTENDANCE WILL BE TAKEN FOR EVERY CLASS MEETING. . IN ADDITION, THE COURSE OFFERS AN INTERACTIVE PARTICIPATORY LEARNING ENVIRONMENT THROUGHOUT THE COURSE. THUS THIS COURSE LENDS ITSELF TO OPEN PARTICIPATION OF ALL STUDENTS IN THE CLASS.

ACCOUNTING LAB

THE ACCOUNTING LAB IS INTENDED TO ASSIST STUDENTS ON TOPICS COVERED IN THE CLASS. ATTENDANCE (AND PARTICIPATION) IN THE ACCOUNTING LAB IS FACTORED INTO THE STUDENTS' FINAL GRADE FOR THE COURSE. THE LOCATION AND TIME FOR THE ACCOUNTING LAB FOR THE COURSE IS AS FOLLOWS:

ROOM 111 AGRICULTURE AND BUSINESS BUILDING
11:00 A.M. - 12:00 P.M. (NOON) (T/TH)

TASKSTREAM

TASKSTREAM IS A TOOL THAT PRAIRIE VIEW A&M UNIVERSITY USES FOR ASSESSMENT PURPOSES. AT LEAST (1) OF YOUR ASSIGNMENTS IS **REQUIRED** TO BE SUBMITTED AS AN "ARTIFACT" (AN ITEM OF COURSEWORK THAT SERVES AS EVIDENCE THAT COURSE OBJECTIVES ARE MET). MORE INFORMATION WILL BE PROVIDED DURING THE SEMESTER. FOR GENERAL INFORMATION, PLEASE VISIT TASKSTREAM THROUGH THE LINK IN eCOURSES.

DISABILITY STATEMENT (SEE STUDENT HANDBOOK)

THE AMERICAN WITH DISABILITIES ACT (ADA) IS A FEDERAL ANTI-DISCRIMINATION STATUTE THAT PROVIDES COMPREHENSIVE CIVIL RIGHTS PROTECTION FOR PERSONS WITH DISABILITIES. AMONG OTHER THINGS, THIS LEGISLATION REQUIRES THAT ALL STUDENTS WITH DISABILITIES BE GUARANTEED A LEARNING ENVIRONMENT THAT PROVIDES FOR REASONABLE ACCOMMODATION OF THEIR DISABILITIES. IF A STUDENT BELIEVE THAT THEY HAVE A DISABILITY REQUIRING ACCOMMODATION, PLEASE CONTACT DISABILITY SERVICES IN EVANS HALL ROOM 317 OR CALL (836) 261-3585/(936) 261-3583.

ACADEMIC MISCONDUCT (SEE STUDENT HANDBOOK)

STUDENTS ARE EXPECTED TO PRACTICE ACADEMIC HONESTY IN EVERY ASPECT OF THIS COURSE AND ALL OTHER COURSES. STUDENTS WHO ENGAGE IN ACADEMIC MISCONDUCT ARE SUBJECT TO UNIVERSITY DISCIPLINARY PROCEDURES.

COURSE CALENDAR

THE COURSE CALENDAR BELOW CONTAINS A GENERAL OUTLINE OF THE ACTIVITIES AND ASSIGNMENTS THAT STUDENTS ARE RESPONSIBLE FOR EACH WEEK.

Week	Dates	Prior To Class Activities	In Class Activities	Assignments/Examinations
1	AUGUST 26 – AUGUST 30	CHAPTER 1	EXERCISES - APPLICATION	
2	SEPTEMBER 2 – SEPTEMBER 6	CHAPTER 2	EXERCISES - APPLICATION	
3	SEPTEMBER 9 – SEPTEMBER 13	CHAPTER 3	EXERCISES - APPLICATION	
4	SEPTEMBER 16 – SEPTEMBER 20	PREPARE FOR EXAMINATION NUMBER 1	EXAMINATION NUMBER 1 REVIEW	EXAMINATION NUMBER 1 (SEPTEMBER 19)
5	SEPTEMBER 23 – SEPTEMBER 27	CHAPTER 4	EXERCISES - APPLICATION	
6	SEPTEMBER 30 – OCTOBER 4	CHAPTER 5	EXERCISES - APPLICATION	
7	OCTOBER 7 – OCTOBER 11	CHAPTER 6	EXERCISES - APPLICATION	
8	OCTOBER 14 – OCTOBER 18	PREPARE FOR EXAMINATION NUMBER 2	EXAMINATION NUMBER 2 REVIEW	EXAMINATION NUMBER 2 (OCTOBER 17)
9	OCTOBER 21 – OCTOBER 25	CHAPTER 7	EXERCISES - APPLICATION	
10	OCTOBER 28 – NOVEMBER 1	CHAPTER 8	EXERCISES - APPLICATION	
11	NOVEMBER 4 – NOVEMBER 8	CHAPTER 9	EXERCISES - APPLICATION	
12	NOVEMBER 11 – NOVEMBER 15	PREPARE FOR EXAMINATION NUMBER 3	EXAMINATION NUMBER 3 REVIEW	EXAMINATION NUMBER 3 (NOVEMBER 14)
13	NOVEMBER 18 – NOVEMBER 22	CHAPTER 10	EXERCISES - APPLICATION	
14	NOVEMBER 25 – NOVEMBER 29	CHAPTER 11	EXERCISES - APPLICATION	THURSDAY - HOLIDAY
15	DECEMBER 2 – DECEMBER 6	PREPARE FOR FINAL EXAMINATION	FINAL EXAMINATION REVIEW	FINAL EXAMINATION (DECEMBER 5)