



ACCT 2113 Financial Accounting Spring Semester 2016

Instructor:	Tony Pitts
Section # and CRN:	P02 CRN# 20518
Office Location:	Agriculture & Business Building #462
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Email Address:	papitts@pvamu.edu
Office Hours:	TT 11:00-12:30
Mode of Instruction:	Face to Face
Course Location:	Room 113 Agriculture & Business Building
Class Days & Times:	Tuesday/Thursday 9:30-10:50
Catalog Description:	<i>ACCT 2113 Financial Accounting: 3 semester hours.</i>

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 major financial statements: the balance sheet, the statement of income and retained earnings, and the statement of cash flows

Prerequisites:	None
Co-requisites:	None

Required Texts: *Financial Accounting for Undergraduates* with My Business Course, Ferris, Wallace, Christensen 2nd edition (Cambridge Business Publications ISBN 978-1-61853-040-0 is available at the Prairie View Bookstore for \$73.25)
The paper textbook is required as cell phones may not be used in the classroom.

My Business Course from Cambridge Business Publications is required online homework and exam software. On the first day of class, students will be given the internet site for their class. Students must immediately log in and will have access to My Business Course and to an e-book for 21 days. Students who do not expect to purchase the book and My Business Course within the free three weeks **SHOULD NOT TAKE THE CLASS**. More than half of your grade will be sourced from this resource, and there are no extensions of due dates for homework and quizzes.

All students in Financial Accounting (ACCT 2113) should also be enrolled in the Accompanying Lab ACCT 2110 instructed by your professor.
Tuesday: 12:30 – 1:50 Room 113

Recommended Texts:	None
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Student Learning Outcomes:

COB Program Goals/Accrediting Body: AACSB

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 & 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)

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Know and understand the contents of Financial Statements	1,2,3,4	EQS, CT
2	Record and post journal entries	1	EQS, CT
3	Record and post adjusting and closing journal entries	1	EQS, CT
4	Prepare a bank reconciliation	1,4	EQS, CT, TW
5	Account for accounts receivable and uncollectible accounts	1,2,4	EQS, CT,
6	Understand the inventory methods	1,4	EQS, CT, TW
7	Record asset acquisitions, disposals, and depreciation	1,4	EQS, CT, TW
8	Record and report liabilities	1,4	EQS, CT
9	Record stockholders' equity transactions	1,3,4	EQS, CT
10	Prepare financial statements	1,2,3,4	EQS, CT, TW

Major Course Requirements

Method of Determining Final Course Grade

Course Grade Requirement	Value	Total
1) 11 Quizzes-random questions (25 points each drop lowest grade)	250	
2) 11 Quizzes-selected questions (20 points each drop lowest grade)	200	
3) 11 Homework assignments (10 points each drop lowest grade)	100	
4) Exam#1, 2, & 3 (Drop One)	200	
5) Final Exam	200	
6) Lab attendance and class projects	50	<u>1000</u>

Total:

Grading Criteria and Conversion:

A = 900-1000

B = 800-899

C = 700-799

D = 600-699

F = 0-599

Detailed Description of Major Assignments:

Assignment Title or Grade Requirement

Description

Located at <https://mybusinesscourse.com>

Random questions multiple choice quiz 250 points

Selected questions multiple choice quiz 200 points

Homework 100 points

Required: You will be required to complete and submit assignments online, using a homework system called MyBusinessCourse.

COURSE INFORMATION

Course Name	Course ID	Student Link
ACCT2113:SP16-Financial Accounting	2657-25764	https://mybusinesscourse.com/?code=2657-25764

ACCESS OPTIONS

Option 1	Option 2	Option 3
Enter Access Code Locate the access code inside your new textbook OR if you've purchased an eBook check your email	Purchase eBook (w/Course Access) Access to MyBusinessCourse is free with the purchase of an eBook.	Purchase Course Access Only If you do not have an access code from a new textbook or eBook purchase, you can purchase access to your course here.

REGISTRATION WITH STUDENT ENROLLMENT LINK

Use the information below to register for your Instructor-led section:

1. Follow or copy & paste the Student Enrollment Link into your browser
2. Select "Enroll"
3. Create an account, or login with an existing account
4. Choose the appropriate Access Option

STUDENT SUPPORT

Watch a video on REGISTRATION: <https://mybusinesscourse.com/support/videos>

To contact support directly, please visit: <https://mybusinesscourse.com/support>

Connected to Microsoft Exchange

A calculator is required for this course. A CELL PHONE MAY NOT BE USED AS A CALCULATOR. Use of a cell phone is not permitted in the classroom.

Here is your temporary access code: ZPmCkenRWcJg3ukY

Course Procedures or Additional Instructor Policies

Taskstream

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one 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, but for general information, you can visit Taskstream via the link in eCourses.

Student Support and Success

John B. Coleman Library

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

The Learning Curve (Center for Academic Support)

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

Writing Center

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hardware and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, Livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

University Rules and Procedures

Disability Statement (Also See Student Handbook):

The Americans 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 you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

Academic Misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.

Nonacademic Misconduct (See Student Handbook)

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual Misconduct (See Student Handbook):

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Title IX Statement

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

Class Attendance Policy (See Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

TECHNICAL CONSIDERATIONS**Minimum Recommended Hardware and Software:**

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

Note: Be sure to enable Java & pop-ups in the Web browser preferences

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

Netiquette (online etiquette):

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

Technical Support:

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

Communication Expectations and Standards:

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement:

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

It is strongly suggested that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.

WEEKLY COURSE SCHEDULE

<i>DATES</i>	<i>CHAPTE</i>	<i>WEEK</i>		<i>Textbook Title</i>		<i>Textbook Questions, Exercises, & Problems</i>	
1/19	1	1		Financial & Business Decisions		Classroom Discussions	
1/21	1	1		Financial & Business Decisions		Same	
1/26, 1/28	2	2		Processing Accounting Information		Classroom Discussions	
2/2	2	2		Processing Accounting Information		Same	
2/4, 2/9	3	3		Accrual Basis Accounting		Same	
2/11	3	4		Accrual Basis Accounting Review for Exam#1		Classroom Discussions	
2/16		4		Exam#1 Chapters 1-3			
2/18	4	5		Understanding Financial Statements		Classroom Discussions	

2/23	4	5		Understanding Financial Statements		Same	
2/25	5	6		Accounting for Merchandising Operations		Classroom Discussions	
3/1	5	6		Accounting for Merchandising Operations		Same	
3/3	6	7		Accounting for Inventory		Classroom Discussions	
3/8	6	7		Accounting for Inventory		Same	
3/10	7	8		Internal Control/Cash		Classroom Discussions	
3/14-3/19				Spring Break			
3/22, 3/24	7	8		Internal Control/Cash Review for Exam#2		Same	
3/29		9		Exam#2 Chapters 4-7			
3/31	8	9		Accounting for Receivables		Classroom Discussions	
4/5	8	10		Accounting for Receivables		Same	

4/7	9	1 0		Long Lived Assets and Intangible Assets		Classroom Discussions	
4/7	9	1 1		Long Lived Assets and Intangible Assets		Same	
4/12	1 0	1 1		Accounting for Liabilities		Classroom Discussions	
4/14	1 0	1 2		Accounting for Liabilities		Same	
4/19	1 1	1 2		Stockholders Equity		Classroom Discussions	
4/21	1 1	1 3		Stockholders Equity. Review for Exam#3		Same	
4/26		1 3		Exam#3 Chapters 8-11			
4/28		1 5		Review for Final Exam Chapters 1-11			
5/3	9	1 5		Final Exam Chapters 1-11			