ACCT5300 Concepts of Accounting  
Fall 2022

General Course Information

<table>
<thead>
<tr>
<th>Information Item</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructor:</td>
<td>Dr. Ron Stunda, PhD, CPA, CMA</td>
</tr>
<tr>
<td>Section # and CRN:</td>
<td>Section: Z01; CRN: 18935</td>
</tr>
<tr>
<td>Office Location:</td>
<td>Remote</td>
</tr>
<tr>
<td>Office Phone:</td>
<td>229-412-0401</td>
</tr>
<tr>
<td>Email Address:</td>
<td><a href="mailto:rastunda@pvamu.edu">rastunda@pvamu.edu</a></td>
</tr>
<tr>
<td>Office Hours:</td>
<td>M-F 8:00-4:00</td>
</tr>
<tr>
<td>Mode of Instruction:</td>
<td>Fully online-asynchronous</td>
</tr>
<tr>
<td>Course Location:</td>
<td>In eCourses</td>
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</table>

Catalog Description: The review of basic accounting concepts and principles with an emphasis on the accounting cycle, financial statement preparation, and their application in making managerial decisions in the areas of cost-volume-profit analysis, inventory management, and comparative cost allocation systems.

Prerequisites: 
Co-requisites: 

Required Text(s):  
2. Access Card to the Connect website; Connect helpdesk phone number: 800-331-5094

Recommended Text(s): 

General Course Information Table

**Student Learning Outcomes:** The goal of this course is to equip graduate students with fundamental skills and knowledge in accounting.

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

<table>
<thead>
<tr>
<th>Program Learning Outcome Alignment</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Understand different types of financial statements</td>
<td>MSA 1</td>
</tr>
<tr>
<td>2. Perform the bookkeeping process and transaction analysis</td>
<td>MSA 1</td>
</tr>
<tr>
<td>3. Record and present major groups of accounts on the balance sheet</td>
<td>MSA 1</td>
</tr>
<tr>
<td>4. Record and present major groups of accounts on the income statement</td>
<td>MSA 1</td>
</tr>
<tr>
<td>5. Analyze the cost-volume-profit relationships</td>
<td>MSA 1</td>
</tr>
<tr>
<td>6. Develop budgeting plans.</td>
<td>MSA 1</td>
</tr>
<tr>
<td>7. Implement operational performance measures.</td>
<td>MSA 1</td>
</tr>
<tr>
<td>8. Assess the relevance of costs associated with managerial decision making.</td>
<td>MSA 1</td>
</tr>
</tbody>
</table>

Student Learning Outcomes Table

Note: MSA 1: Mastery of Content; MSA 2: Ethics; MSA 3: Global; MSA 4: Communications
Major Course Requirements

Method of Determining Final Course Grade

<table>
<thead>
<tr>
<th>Course Grade Requirement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Discussion Questions</td>
<td>70 points</td>
</tr>
<tr>
<td>2) Homework</td>
<td>240 points</td>
</tr>
<tr>
<td>3) Quizzes</td>
<td>240 points</td>
</tr>
<tr>
<td>4) 3 Exams</td>
<td>450 points</td>
</tr>
<tr>
<td>Total:</td>
<td>1,000 points</td>
</tr>
</tbody>
</table>

Grading Criteria and Conversion:
A = 90-100% (900-1,000 points)
B = 80-89%  (800-899 points)
C = 70-79%  (700-799 points)
D = 60-69%  (600-699 points)
F = <60%    (< 600 points)

Detailed Description of Major Assignments:

<table>
<thead>
<tr>
<th>Assignment Title or Grade Requirement</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Discussion initial post due midnight each Thursday with 2 follow up posts by midnight each Sunday.</td>
</tr>
<tr>
<td>2.</td>
<td>Weekly homework assignments due by midnight each Sunday.</td>
</tr>
<tr>
<td>3.</td>
<td>Quizzes due by midnight each Sunday.</td>
</tr>
<tr>
<td>4.</td>
<td>Exam 1 due midnight Sunday, September 25&lt;br&gt;Exam 2 due midnight Sunday, October 30&lt;br&gt;Exam 3 due midnight Sunday, December 4</td>
</tr>
</tbody>
</table>

Detailed Description of Major Assignments Table
Course Procedures or Additional Instructor Policies

Access to eCourses at the PVAMU website (http://ecourses.pvamu.edu)
Students are required to log in to eCourses twice or more per week and participate in a discussion forum. Also, the site includes regular class announcements, lecture notes, and other learning materials.

Access to Canvas
All assignments are available in their respective Canvas Modules. In order to access the homework, it is essential that you have access to Connect through McGraw Hill. The Connect access is purchased the same time as the textbook either through the bookstore or through the McGraw Hill website: https://www.mheducation.com/highered/product/survey-accounting-edmonds-edmonds/M9781260247770.html

Click the Digital tab to order the e-book with Connect access.

Students should contact the Connect helpdesk at 800-331-5094 for any technical issues.

Online Discussion Forum: Each week there will be a discussion forum assignment. This is an opportunity for the students to interact with other students regarding the week’s topic. The initial post is due by midnight Thursday with two follow up posts due by midnight Sunday.

Homework, Quizzes, Exams:
The weekly homework, quizzes and three exams will be found in the Canvas Modules’ weekly content. The homework and quizzes are due midnight each Sunday. You will have 2 attempts at the homework questions and 1 attempt at the quiz questions. There will also be one attempt associated with each exam. Exams will be proctored by use of Proctorio. All assignments will have a 2 hour limit.

Weekly Assignments:
Assignments are found in the syllabus and also in Connect. Weekly assignments are due by midnight each Sunday.

SmartBook:
As a review of each week’s topic material, you will find a SmartBook assignment. This is an ungraded assignment found in Connect each week that will walk you through the weekly material and quiz you on the chapter topics. This is a good review and preview for the weekly assignments and exams.

Office hours:
Should you have any questions that may arise during the course, please do not hesitate to email me. If need be, we can then arrange a one on one Zoom or phone conversation.

Panther Code of Honor
All members of the Prairie View A&M University community should conduct themselves in a manner appropriate for a community of scholars. All students are expected to obey the law, follow regulations and maintain absolute integrity and a high standard of individual honor in scholastic work and personal interaction.

College of Business 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.

College of Business 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 achieves excellence through quality teaching, research, service, and engagement with the business community.

Semester Calendar

August 17, 2020
<table>
<thead>
<tr>
<th>Week</th>
<th>Topics</th>
<th>Assignment Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chapter 1-An introduction to Accounting</td>
<td>8/28</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 2-Accounting for accruals and deferrals</td>
<td>9/4</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 3-Accounting for merchandising businesses</td>
<td>9/11</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 4-Internal controls and cash</td>
<td>9/18</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 5-Accounting for receivables</td>
<td>9/25</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 6-Accounting for long term assets</td>
<td>10/2</td>
</tr>
<tr>
<td>7</td>
<td>Chapter 7-Accounting for liabilities</td>
<td>10/9</td>
</tr>
<tr>
<td>8</td>
<td>Chapter 8-Proprietorships, partnerships and corporations</td>
<td>10/16</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 9-Financial statement analysis</td>
<td>10/23</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 10-Introduction to management accounting</td>
<td>10/30</td>
</tr>
<tr>
<td>11</td>
<td>Chapter 11-Cost behavior</td>
<td>11/6</td>
</tr>
<tr>
<td>12</td>
<td>Chapter 12-Cost accumulation and tracing</td>
<td>11/13</td>
</tr>
<tr>
<td>13</td>
<td>Chapter 13-Relevant information for special decisions</td>
<td>11/20</td>
</tr>
<tr>
<td>14</td>
<td>Chapter 15-Performance evaluation</td>
<td>12/4</td>
</tr>
</tbody>
</table>

Thanksgiving Break 11/21-11/26

*Assignments are subject to change during the semester.*
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

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 is in 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 hard 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
The Veterans Services office in 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: Anderson Hall, 2nd floor; Phone: 936-261-3570; Website: https://www.pvamu.edu/careerservices/

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

Academic dishonesty is defined as any form of cheating or dishonesty that has the effect or intent of interfering with any academic exercise or fair evaluation of a student's performance. The college faculty can provide additional information, particularly related to a specific course, laboratory, or assignment.

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with the University Administrative Guidelines on Academic Integrity, which can be found on the Academic Integrity webpage. Students who engage in academic misconduct are subject to university disciplinary procedures. As listed in the University Administrative Guidelines on Academic Integrity, the University Online Catalog, and the Student Code of Conduct, the following are examples of prohibited conduct. This list is not designed to be all-inclusive or exhaustive. In addition to academic sanctions, any student found to have committed academic misconduct that is also a violation of criminal law may also be subject to disciplinary review and action by the Office of Student Conduct (as outlined in the Student Code of Conduct).

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 learned, giving or receiving aid unauthorized by the instructor on assignments or examinations. Examples: unauthorized use of notes for a test; using a "cheat sheet" on a quiz or exam; any alteration made on a graded test or exam which is then resubmitted to the teacher;

2. Plagiarism: Careless or deliberate use of the work or the ideas of another; representation of another's work, words, ideas, or data as your own without permission or appropriate acknowledgment. Examples: copying another's paper or answers, failure to identify information or essays from the internet and submitting or representing it as your own; submitting an assignment which has been partially or wholly done by another and claiming it as yours; not properly acknowledging a source which has been summarized or paraphrased in your work; failure to acknowledge the use of another's words with quotation marks;

3. Collusion: When more than one student or person contributes to a piece of work that is submitted as the work of an individual;

4. Conspiracy: Agreeing with one or more persons to commit an act of academic/scholastic dishonesty; and

5. Multiple Submission: Submission of work from one course to satisfy a requirement in another course without explicit permission. Example: using a paper prepared and graded for credit in one course to fulfill a requirement and receive credit in a different course.
Nonacademic Misconduct

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. The Office of Student Conduct will adjudicate such incidents under nonacademic procedures.

Sexual Misconduct

Sexual harassment of students and employees at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating the university's sexual harassment policy will be subject to disciplinary action. In accordance with the Texas A&M University System guidelines, your instructor is obligated to report to the Office of Title IX Compliance (titleixteam@pvamu.edu) any instance of sexual misconduct involving a student, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which the instructor becomes aware during this course through writing, discussion, or personal disclosure. The faculty and staff of PVAMU actively strive to provide a learning, working, and living environment that promotes respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like assistance or have questions, they may contact the Title IX Coordinator at 936-261-2144 or titleixteam@pvamu.edu. More information can be found at www.pvamu.edu/titleix, including confidential resources available on campus.

Protections and Accommodations for Pregnant and Parenting Students

The U.S. Department of Education’s Office for Civil Rights (OCR) enforces, among other statutes, Title IX of the Education Amendments of 1972. Title IX protects people from discrimination based on sex, sexual orientation, and gender identity in education programs or activities that receive federal financial assistance. This protection includes those who may be pregnant and parenting. Title IX states: “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance.” Students seeking accommodations related to pregnancy or parenting should contact the Office of Title IX for information, resources, and support at titleixteam@pvamu.edu. Additional information and/or support may be provided by the Office of Disability Services or the Office of the Dean of Students.

Non-Discrimination Statement

Prairie View A&M University does not discriminate on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or gender identity in its programs and activities. The University 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 discrimination or harassment, we encourage you to report it. 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 Director of Equal Opportunity & Diversity has been designated to handle inquiries regarding the non-discrimination policies and can be reached at Harrington Science Building, Suite 109 or by phone at 936-261-1744 or 1792.

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 rest 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 University Online 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.