FINANCIAL ACCOUNTING (ACCOUNTING 2113)  
SPRING SEMESTER 2020  
TIME: TUESDAY AND THURSDAY 9:30 A.M. TO 10:50 A.M. (SECTION P01)  
ROOM 113 AGRICULTURE AND BUSINESS BUILDING  

Instructor: MARVIN WILLIAMS  
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Office: ROOM 440 (AGRICULTURE AND BUSINESS BUILDING)  
Office Telephone: (936) 261-9275  
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  

<table>
<thead>
<tr>
<th>STUDENT LEARNING OUTCOMES NUMBER</th>
<th>PROGRAM LEARNING OUTCOME NUMBER ALIGNMENT</th>
<th>CORE CURRICULUM OUTCOME ALIGNMENT</th>
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<tbody>
<tr>
<td>1</td>
<td>BBA 1, 2, 3, 4</td>
<td>EQS, CT, PR, SR, COM</td>
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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-spring-semester-2020-section-po1

Registration for the course will be open starting January 13, 2020 until January 23, 2020 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**

**GRADING:**
- EXAMINATION NUMBER 1: 20%
- EXAMINATION NUMBER 2: 20%
- EXAMINATION NUMBER 3: 20%
- FINAL EXAMINATION: 20%
- ACCOUNTING LAB ATTENDANCE: 5%
- CONNECT HOMEWORK: 15%
- ASSIGNMENTS: 100%

**GRADING SCALE:**
- A = 90 - 100
- B = 80 - 89
- C = 70 - 79
- D = 60 - 69
- F = BELOW 60

**((((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 115 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.

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<th>Dates</th>
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<th>Assignments/Examinations</th>
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<td>EXAMINATION NUMBER 1 REVIEW</td>
<td>EXAMINATION NUMBER 1 (FEBRUARY 6)</td>
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<td>EXAMINATION NUMBER 2 REVIEW</td>
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<td>PREPARE FOR FINAL EXAMINATION</td>
<td>FINAL EXAMINATION REVIEW</td>
<td>FINAL EXAMINATION (MAY 5)</td>
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