



# SYLLABUS

## ACCT 2113 – FINANCIAL ACCOUNTING Summer, 2018

*I will keep in touch with you using the remind app available on your smart phone. To access the class: Using Text Messaging:*

*Text @SUMFA  
to "81010"*

**Instructor:** Susan Minton, MS, CPA  
**Section # and CRN:** P01; CRN #  
**Office Location:** Agriculture and Business Bldg.; Room 460  
**Office Phone:** 936-261-9251  
**Email Address:** [suminton@pvamu.edu](mailto:suminton@pvamu.edu)  
**Office Hours:** M-T-W: 10:20 am – 11:00 am  
 R: by appointment.  
**Mode of Instruction:** Face to Face

**Course Location:** Agriculture and Business Building; #113  
**Class Days & Times:** MTWR: 8:00 am – 10:20 am

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

**Prerequisites:** None  
**Co-requisites:**

**Required Texts:** Financial Accounting with Connect; (4th edition) by Spiceland, Thomas, & Herrmann; (Publisher: McGraw-Hill Education; ISBN 978-1-259-30795-9)

**Recommended Texts:**

**Student Learning Outcomes:**

	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	BBA 1, 2, 3, 4	EQS, CT, PR, SR, COM
2	Record and post journal entries	BBA 1	EQS, CT
3	Record and post adjusting and closing journal entries	BBA 1	EQS, CT
4	Prepare a bank reconciliation	BBA 1, 4	EQS, CT, COM, TW
5	Account for accounts receivable and uncollectible accounts	BBA 1, 2, 4	EQS, CT, COM, ET
6	Understand the inventory methods	BBA 1, 4	EQS, CT, COM, TW
7	Record asset acquisitions, disposals, and depreciation <i>needed</i>	BBA 1, 4	EQS, CT, COM
8	Record and report liabilities.	BBA 1, 4	EQS, CT, COM
9	Record stockholders' equity transactions	BBA 1, 2, 3	EQS, CT, COM, SR
10	Prepare financial statements.	BBA 1, 2, 3, 4	EQS, CT, TW, PR, SR, COM

Please see the next page for 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 & 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)

### **Major Course Requirements**

#### **Method of Determining Final Course Grade**

<b>Course Grade Requirement</b>	<b>Value</b>	<b>Total</b>
1) Class Participation	3 criteria	50
2) Homework exercises	10 Assignments – 10 pts each	100
3) Learn Smart Assignment	10 Assignments – 10 pts each	100
3) Projects	5 Projects – 20 pts each	100
4) Quizzes – Online (drop lowest score)	10 quizzes – 25 pts	250
5) Mid Term Examination	Comprehensive (Chap. 1-5)	100
6) Final Examination	Comprehensive (Chap. 1-10)	200
<b>Total:</b>		<b>900</b>

<b>Grading Criteria and Conversion:</b>	A = 90%
	B = 80%
	C = 70%
	D = 60%
	F = below 60%

#### **Detailed Description of Major Assignments:**

<b>Assignment Title or Grade Requirement</b>	<b>Description</b>
Homework Exercises	Written exercises designed to supplement and reinforce course materials to be completed and submitted online through the <i>McGraw-Hill Connect</i> software.
Learn-Smart	Each chapter has a guided reading assignment. As you read the chapter you will be prompted to answer questions about the material you just read. This guided reading is to be completed and submitted online through the <i>McGraw-Hill Connect</i> software.
Chapter Quizzes	Each chapter has a quiz designed to measure the student's understanding of the chapter materials. The quizzes are to be completed and submitted online through the <i>McGraw-Hill Connect</i> software.
Projects	There are four projects which are to be completed in the lab. Each project covers a different key area of the materials.
Mid-Term and Final Examinations	Both the Mid-Term and Final Examination will be administered in a paper format and must be completed at the designated time. No exemptions allowed.

## Course Procedures or Additional Instructor Policies

**ACCOUNTING LAB:** Due to the condensed time frame, there will not be a lab for the summer session..

**CLASSROOM BEHAVIOR:** Please refer below to the university and College of Business policies regarding classroom behavior and attendance. In order to succeed in this class it is vital that you attend class regularly and on time. When you are late to class you miss part of the material and disrupt the class environment. Since we have a limited time per class, class will start promptly and the door may be locked after 5 minutes. Please be respectful of your classmates by being polite and courteous in class. Cell Phones may not be used in class for any reason. Turn your phones off or at least put them on Vibrate. If you have an emergency, please step outside. Abuse of this policy may result in being asked to leave the classroom.

Finally, although the College of Business does not enforce a “dress code,” we are all looking to succeed within the business community. To succeed in the business community, you will be expected to dress accordingly. Although business attire is not required, certain minimum standards should be applied. Be proud of what you wear and the impression you make on others. No “Sagging” – it is distracting and is not appropriate for a business environment.

**GRADING POLICY:** Quizzes will be given on each chapter. ALL CHAPTER EXAMS ARE ONLINE THROUGH McGraw Hill Connect SOFTWARE. Each quiz will be completed outside of class during a specified and limited window of time. Once begun, the exam must be completed within 60 minutes. Since the quizzes will be available to all students through an internet link, Make-Up Quizzes will not be given. The lowest chapter quiz will be dropped. In cases of documented emergencies with timely communication with the professor, a missed quiz may be substituted with the score earned on the comprehensive mid-term or final exam covering the relevant course material. See the class assignment schedule for quiz dates.

**The Mid-Term Exam will be given during your normal class period. No Make-ups are allowed. The final exam will be given as a Common Final on the scheduled Common Final Date and Time.**

All homework assignments and Learn-Smart must be completed using the online software. In addition to learning and applying accounting concepts by using this software, the computerized assignments will allow the student to further develop computer skills and get immediate feedback on homework. **The software will not allow a student to submit homework “after” the posted due date.** In this course, each student must work homework problems to gain a complete understanding of the subject matter.

Shark Tank Extra Credit. Shark Tank is a TV show on network television (ABC) which airs on Friday nights. Each of you is responsible for watching the program and participating in occasional discussions regarding the equity investment opportunities offered. Further, extra credit may be earned with regard to Shark Tank. This is earned by preparing a 2-5 page typed analysis of the investment opportunities as if you were the equity investor making the investment. This analysis is due the Monday following the airing of a new episode. See me to discuss further details.

Each student will also be expected to review and complete problems that will be discussed “in-class”. It is imperative that each student reads an assigned chapter **before** it is discussed in class. This should allow the student to better understand the material and assist the student in completing in-class problem assignments. Students may be required to research topics related to ethical issues in accounting and business. Students should bring the articles to class for discussion.

### 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.

## COLLEGE OF BUSINESS: 2015 MISSION AND VISION 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 achieves excellence through quality teaching, research, service, and engagement with the business community.

### Semester Calendar

<b>Week 1 / Topic and Reading</b>		<b>Financial Accounting &amp; Accrual Basis of Accounting</b>
Assignment(s)	Mon	Orientation/Course Overview; Chapter 1
	Tues	CH 2: The Accounting Cycle, During the Period
	Wed	CH 3: The Accounting Cycle, End of Period
	Thurs	Overflow
	quizzes	Chapter 1 and 2 should be completed.
<b>Week 2 / Topic and Reading</b>		<b>Understanding Financial Statements and Cash/Internal Controls</b>
Assignment(s)	Mon	CH 3: The Accounting Cycle, End of Period
	Tues	Project #1: Preparing Financial Statements
	Wed	CH 4: Cash and Internal Controls
	Thurs	Project #3: Bank Reconciliations
	quizzes	Chapters 3& 4 should be completed.
<b>Week 3 / Topic and Reading</b>		<b>Inventory and Receivables</b>
Assignment(s)	Mon	CH 5: Receivables and Sales
	Tues	Project #3: Accounting for Bad Debts
	Wed	CH 6: Inventory and Cost of Goods Sold
	Thurs	Project #2: Inventory
	quizzes	Chapters 5 & 6 should be completed.
<b>Week Four:</b>		
<b>Week 4 / Topic and Reading</b>		<b>Liabilities and Long-Lived Assets/Depreciation</b>
Assignment(s)	Mon	CH 7: Long Term Assets
	Tues	Project #4: Depreciation
	Wed	CH 8: Current Liabilities
	Thurs	CH 9: Long Term Liabilities
	quizzes	Chapters 7, 8 & 9 should be completed.
<b>Week 5 / Topic and Reading</b>		<b>Accounting for Liabilities and Equity</b>
Assignment(s)	Mon	CH 10: Shareholder's Equity
	Tues	Overflow. Jeopardy
	Wed	NO CLASS: FOURTH OF JULY
	Thurs	FINAL EXAMINATION
	quizzes	Chapters 10 should be completed.

# MY BUSINESS COURSE

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## Student Registration Info

**course:** ACCT2113-Financial Accounting  
**instructor:** Susan Minton  
**section:** Summer 2018  
**registration dates:** 06/4/18 - 7/7/18  
**how to register:**

1. Go to your section web address:  
<http://connect.mheducation.com/class/s-minton-summer-2018-1>
2. Click "Enroll"
3. Create an account or login
4. Enter new book access code or select "Purchase Access"

## 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 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**

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.



College of Business  
Prairie View A&M University

Guidelines and Expectations for Classroom Behavior

(Approved by COB Faculty on August 17, 2004)

*“As a student in the Prairie View A & M University College of Business, I pledge to be always truthful, ethical and professional in my behavior.” (COB Student Code of Conduct – May 2005)*

The College of business is committed to ensuring an optimal learning environment in each classroom. As a student in a College of Business class, your professors expect that you will adhere to the following guidelines for classroom etiquette.

1. Be punctual. Arrive before you classes begin – do not be tardy.
2. Stay for the duration of the class – do not leave the class unless prior permission has been granted.
3. Turn off your cell phone, personal data assistant (Palm Pilots), pager and other electronic devices that may be distractions to others – no phone calls or text messaging are allowed while the class in in progress.
4. Do not disturb or distract the class – avoid unnecessary discussions unless permitted by the professor.
5. Come to class with a positive attitude for learning – be prepared for the class and stay focused on the class lecture.
6. Do not engage in inappropriate physical gestures or body language; do not use expletives or profanity in the classroom or the hallways.
7. Do not bring food and/or eat or drink in the classrooms or computer labs. The student lounge is located in room 1B121. Food and Beverages are not allowed in this room.
8. Always be ethical in you conduct – do not misrepresent facts, or cheat or help others in cheating during exams, quizzes or homework.
9. Be respectful of the professor and fellow students.
10. Try you best not to miss any class; notify the professor in advance if you must miss a class due to illness, travel, or other unavoidable circumstances; the University catalog requires professor to monitor attendance and penalize poor attendance.
11. Always be civil in your behavior – if there is a difference of opinion with the professor or another student, be polite during the exchange.
12. Always dress in appropriate attire; dress in business attire when making presentations in class, attending a COB program with outside guests, or as required by the faculty.
13. Exhibit good manners – if you behavior is perceived as rude, disrespectful or disruptive, apologize.
14. Understand that violations of the above may result in reduced grade or expulsion from the class or the program

Tests are based primarily on the **Text Book**, but materials discussed in the class may also be included