

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus - Fall, 2007

COURSE NUMBER: Accounting 231
COURSE TITLE: Principles of Accounting
PREREQUISITE: 18 hours of college credit
INSTRUCTOR: Carl Brewer
OFFICE: BA 305-D

OFFICE HOURS:

WF 07:30 am - 09:30 am
12:30 pm - 01:00 pm
TTh 07:30 am - 08:00 am
09:30 am - 11:00 am
12:30 pm - 01:00 pm
and by appointment with instructor

OFFICE TELEPHONE:

Office Phone (936) 294-1830
E-mail: aac_cwb@shsu.edu
Facsimile: (936) 294-1982

REQUIRED MATERIALS:

Text: *Accounting, 7th edition*, by Horngren & Harrison; published by Pearson-PrenticeHall

Online homework system: *My Accounting Lab*

Purchase options:

At the Bookstore:

The Valuepack: includes the Hardcopy Text, 12-month access to My Accounting Lab, and the Study Guide ISBN 0136153534. Campus bookstore price is about \$175.

Online purchase options at www.myaccountinglab.com

Option 1 – My Accounting Lab with full E-Text: \$80 (includes all 25 E-Text chapters and 12 months of My Accounting Lab access). This is an online transaction at www.MyAccountingLab.com. You will be given an access code and be able to register immediately.

Option 2 – An upgrade of Option 1: after purchasing My Accounting Lab and E-Text, you can purchase the print companion text (which is a 3-hole drilled version of the text) + the Study Guide for \$115 (or an additional \$35 if you purchased the \$80 and want to upgrade later). Shipping for text and study guide are included in the price and takes 3-5 business days.

SUPPLEMENTAL MATERIALS:

Scantron Form 882 or 882e for exams

Four-function, non-programmable calculator *required* for exams (You will be asked to close any big screen models)

TECHNOLOGY:

Use of technology is an integral part of this course. You will need to allow yourself time to become comfortable with the software that we are using. You will also need to allow time to use the computers on campus if you do not have access to the internet from another computer.

1. **Blackboard:** Enter Blackboard from the Sam homepage, sign in using your Sam user id and password, and click on the link for this course. What is available: Syllabus, Professor contact information, Class Materials (to be printed out for each class), and Grades.
2. **MyAccountingLab** is for doing homework exercises online and using other online learning tools.
NOTE: *You must register for MyAccountingLab.* To register, use the access code you purchased with the text at the bookstore or online. Go to the URL (<http://www.MyAccountingLab.com>) to register using your pass code and school zip code (77341) and then create your *MAL* username and password (Write these down so that you do not forget them). The first time you enter the site you will be asked for your zip code and instructor's name (Ketchand).
3. **Tech Support:** 800-677-6337, Monday-Friday 7 am – 7 pm; Sunday 4 – 11 pm (Central Time)

COURSE DESCRIPTION:

A study of the basic accounting concepts and procedures underlying the organization and reporting of financial information. Emphasis is on the central role of the business and economic information generated by the accounting process and how it is used in personal and business decision making.

COURSE OBJECTIVES: [Learn some new information and how to apply that information]

1. The student will know the precise terminology, procedures, and techniques used in identifying, organizing and reporting accounting information for business entities.
2. The student will know the fundamental principles and concepts underlying the valuation and disclosure of financial statement accounts.
3. The student will understand the economic information contained in company financial statements and what it communicates about the business.
4. The student will recognize accounting information as essential to business decision-making.

COURSE EVALUATION PROCESS:

There will be three exams during the semester plus a comprehensive final exam [a total of four exams]. Course grades will be based on the best two of the three semester exams (30% each) plus the final exam (30%) plus assigned homework (10%). Each student must take the final exam.

Grades will be based on the following scale:

Percentage	Letter Grade
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90 - 100	A
80 - 89	B
70 - 79	C
60 - 69	D
Below 60	F

Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See "Academic Dishonesty" below.

Note that classroom behavior that disrupts or distracts (for example, talking to other students during lecture) can negatively affect course grade, e.g., an "A" can become an "F." Do not expect the instructor to tell you that you are talking or that your talking is distracting or that your course grade is falling to a lower grade level; just assume that it is. Whispering, of course, is a form of talking..

Online homework is to be completed on My Accounting Lab and must be done as we cover each chapter. For example, the exercises for Chapter 1 will be accepted up to **8:00 a.m.** on the day we start Chapter 2.

CLASSROOM CIVILITY:

Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the professor, students are prohibited from using cellular phones or beepers, eating in class, making offensive remarks, reading newspapers, sleeping, talking among each other at inappropriate times or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a directive to leave class [**but see above under Course Evaluation Process**]. **Please turn off your cell phone before class begins!!!**

UNIVERSITY POLICIES:

You will find on-line a more detailed description of the University Student Syllabus Guidelines for the following policies at: <http://www.shsu.edu/syllabus/>.

ACADEMIC DISHONESTY: Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. In other words: No Cheating. Business and Accounting Ethics are an extension of personal ethics. To develop strong business ethics, be personally responsible and ethical right now. Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See Student Syllabus Guidelines above.

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time absence. See Student Syllabus Guidelines above.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. See Student Syllabus Guidelines.

ATTENDANCE POLICY:

Regular and punctual attendance is expected of each student at Sam Houston State University. A record of class attendance will be maintained for each student. Attendance will be taken at the start of each class.

DROP DATE:

October 10 is the last day to drop a class without a grade of F.
December 6 is the last day for resignations.

CLASS TOPICS:

1. Accounting and the Business Environment
2. Recording Business Transactions
3. The Adjusting Process
4. Completing the Accounting Cycle
5. Merchandising Operations
6. Merchandise Inventory
7. Accounting Information Systems
8. Internal Control and Cash
9. Receivables
10. Plant Assets and Intangibles
11. Current Liabilities and Payroll

OTHER:**MAKEUP EXAMINATIONS:**

There are no make-up exams. One of the three semester exams (but not the final exam) can be dropped in determining course grade.

CALCULATORS:

Only four-function, non-programmable calculators [i.e., +, -, *, /] are permitted to be used on exams. If it has % and square root, that's OK; but no more functions. If there are alphabetical symbols, the calculator will not be allowed. If it has financial ratios etc, it will not be allowed. Cell phones are not allowed.

IDENTIFICATION:

Identification [i.e., current SHSU student identification] may be required to take exams.

ASSIGNMENTS:

See "Assignments" on Blackboard for on-line homework to be done on MyAccountingLab. Assigned exercises and problems may be periodically reviewed in class; students should be prepared to participate. Reading assignments should be completed prior to class.

FOOD/DRINK/SMOKING:

Students should complete food and beverages in the halls before going into the classroom. Smoking anywhere in the building is prohibited. Tobacco products (e.g., chewing, dipping, and related expectoration [spitting]) are prohibited in the classroom.

ACC 231.09/Brewer [11:00am-12:20pm] TT SHB R307
COURSE OUTLINE
Fall, 2007

DATE	TOPIC
Aug 21	Introduction
23	Ch 1 Accounting and Business Environment
28	Ch 1
30	Ch 2 Recording Business Transactions
Sep 4	Ch 2
6	Ch 3 The Adjusting Process
11	Ch 3
13	Ch 3
18	Ch 4 Completing the Accounting Cycle
20	Ch 4
25	Exam I [Ch 1,2,3,4]
27	Ch 5 Merchandising Operations
Oct 2	Ch 5
4	Ch 5
9	Ch 6 Merchandising Inventory
11	Ch 6
16	Ch 7 Accounting Information Systems
18	Ch 7
23	Exam II [Ch 5,6,7]
25	Ch 8 Internal Control and Cash
30	Ch 8
Nov 1	Ch 9 Receivables
6	Ch 9
8	Ch 9/10
13	Ch 10 Plant Assets and Intangibles
15	Ch 10
20	Ch 11 Current Assets and Payroll
22	Holiday - Thanksgiving
27	Ch 11
29	Ch 11
Dec 4	Exam III [Ch 8,9,10,11]
6	Course Wrap-up, Final Exam Q & A

13	Final Exam [Comprehensive] 11:00am-01:00pm