ACCK 3300 - 110 Accounting Concepts  
Spring 2020  
Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION 
Instructor: Anthony L. Fulmore, MSA, MS-HRM, PhD  
Office: Founder’s Hall room 323  
Phone: Office (254)501-5840  
Cell (254)383-0226 (text only)  
Email: afulmore@tamuct.edu preferred email

Office Hours:  
Office hours are online and by appointment only.

Mode of instruction and course access:  
This course will be taught online.

This course uses the A&M-Central Texas Canvas Learning Management System  
[https://tamuct.instructure.com].

Student-instructor interaction:  
I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will try to get back to you within 24 hours during the week and within 36 hours during the weekend. You may use my TAMUCT email for course related matters. If your concern needs my immediate attention, please text me and you will receive an immediate reply.

Please provide in the subject line of each Canvas Inbox message the course information “ACCK 505 - 110” so that I can identify your class. If you text me on my cell phone, please mention the same information in your text.

Please practice good communication skills. Remember that Canvas communication and Canvas Inbox are communication in proper format. We will practice formal business communication emails so that you will develop good habits. Start out every Canvas message and discussion post with the name of the person you are addressing and close with your name. Utilize spelling and grammar check to help you write better.

911 Cellular:  
Emergency Warning System for Texas A&M University – Central Texas  
911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through
their myCT email account.

Connect at 911Cellular [https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION
Course Overview and description:
The theory of accounting as it has developed in the economy of the United States. Emphasis is on concepts, income measurement, and valuation of assets, including valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed with cases and research papers on selected areas.

Course Objective:
A survey of basic accounting principles, concepts, and methods to include a review of general purpose financial statements and the accounting process. Financial accounting procedures are presented to support the overall managerial function. This course is provided for students without a previous accounting background (Meets requirements for Accounting I).

The course is organized into two parts – Financial Accounting and Managerial Accounting. Financial accounting deals with financial reports prepared for external parties such as shareholders and creditors whereas managerial accounting deals with the preparation and use of financial and nonfinancial information by internal decision-makers.

Student Learning Outcomes:
Upon the completion of this course, the student will be able to:

1. Be able to summarize the information provided by the balance sheet, income statement and statement of cash flows and interpret individual amounts (assets, liabilities, equities, revenues and expenses, cash flows from operating, investing and financing activities).
2. Be able to compute financial ratios and use financial ratios and other information to compare companies competing in an industry in terms of profitability and liquidity (short and long term).
3. Be able to use cost and management accounting concepts to assess challenges and develop solutions in production and service entities
4. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.
5. Learn to analyze and evaluate specific aspects and apply the course concepts in a team mode to “real world” situations.
**Required Reading and Textbook(s):**
Survey of Accounting, 5th ed. With Connect
Edmonds, McGraw-Hill/Irwin.

**COURSE REQUIREMENTS**
This course is made up of a series of assignments and assessments to assist you in achieving the course and learning objectives/outcomes. Each week you will work on various combinations of assignments, activities, classroom discussions, readings, group research, etc. which will be made available to you by each Monday.

**Chapter Homework.** Chapter homework will be due each Sunday no later than 12:00 a.m.
Some of your assignments are algorithmic, which means that everyone in the class will have a different version of the problem to work. It will be the same basic problem that is in the book, but with different numbers. You will be able to print the problem and work it out and then return to the site and enter the answers. You should use these to review/study for exams since you will not have access to them online after the due date. In these types of problems, you may be given hints as you work and you will be shown the correct answer after you submitted your answers. If you want to improve your grade on these homework problems, you may work them more than once. You may have up to three attempts with a different version being given each time. Each set of homework problems will generally be divided into two sets to make it easier to complete an assignment, check your answers, and redo it to improve your grade without having to redo all problems. These assignments may be used to measure the course embedded outcome assessment objectives listed earlier in this syllabus. Each assignment will generally be available one week before the due date (approximately 7 days). The chapter homework is worth 200 points.

**Chapter Quizzes.** Chapter quizzes (approximately 20 to 25 questions) will be given at regular intervals (all scheduled to be due on Sunday no later than 12:00 a.m.) to give you flexibility in pacing your instruction, but encourage you to keep on track to finish the material in a timely manner. These quizzes will be a random selection from a group questions online and the answers will be different for each student. These graded quizzes will be timed and may be taken up to TWO times. I will always take the higher of the two grades if you choose to retake a given quiz. Quizzes will be accessed on the Connect Accounting web, just like your homework. You should allow at least an hour or two to take the quizzes. The actual time will vary depending on the type and number of questions asked. All quizzes will be available approximately one week prior to the due date. The due date for all the quizzes are listed on the assignment sheet by the date. After the due dates for each quiz, you will be able to access your quiz grade and see the suggested solution for each question. The chapter quiz is worth 300 points.

**Final Examination.** You will have one exam (a final) that will be from the same database of the questions that is used for the chapter quizzes and will have different solutions for each student. The exam will also be accessed on the Connect Accounting website. The graded exam will be timed and may be submitted only one time. You should schedule about two hours to take the exams, but the actual time allowed will depend on the type and number of questions asked. The final exam is worth 400 points.
Grading Criteria Rubric and Conversion
Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.

<table>
<thead>
<tr>
<th>Course Element</th>
<th>Percent of Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework Assignments</td>
<td>30%</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>30%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>40%</td>
</tr>
</tbody>
</table>

Total 100%

Grade Equivalents:

<table>
<thead>
<tr>
<th>Grade Equivalents:</th>
<th>If Grade is Computed Numerically</th>
<th>If Grade is Computed by Letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>90.0 - 100%</td>
<td>= A</td>
<td>A = 95%</td>
</tr>
<tr>
<td>80.0 - 89.9%</td>
<td>= B</td>
<td>B = 85%</td>
</tr>
<tr>
<td>70.0 – 79.9%</td>
<td>= C</td>
<td>C = 75%</td>
</tr>
<tr>
<td>60.0 – 69.9%</td>
<td>= D</td>
<td>D = 65%</td>
</tr>
<tr>
<td>0 – 59.9%</td>
<td>= F</td>
<td>F = 0%</td>
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Posting of Grades
Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days).

COURSE OUTLINE AND CALENDAR
Complete Course Calendar

<table>
<thead>
<tr>
<th>Week</th>
<th>Week of</th>
<th>Chapters</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13-Jan</td>
<td>1</td>
<td>An Introduction to Accounting</td>
</tr>
<tr>
<td>2</td>
<td>20-Jan</td>
<td>2</td>
<td>Understanding the Accounting Cycle</td>
</tr>
<tr>
<td>3</td>
<td>27-Jan</td>
<td>3</td>
<td>Accounting for Merchandising Businesses</td>
</tr>
<tr>
<td>4</td>
<td>3-Feb</td>
<td>4</td>
<td>Internal Controls, Accounting for Cash, and Ethics</td>
</tr>
<tr>
<td></td>
<td>Date</td>
<td>Week</td>
<td>Course Title</td>
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<tr>
<td>5</td>
<td>10-Feb</td>
<td>5</td>
<td>Accounting for Receivables and Inventory Cost Flow</td>
</tr>
<tr>
<td>6</td>
<td>17-Feb</td>
<td>6</td>
<td>Accounting for Long-Term Operational Assets</td>
</tr>
<tr>
<td>7</td>
<td>23-Feb</td>
<td>7</td>
<td>Accounting Liabilities</td>
</tr>
<tr>
<td>8</td>
<td>1-Mar</td>
<td>8</td>
<td>Proprietorship, Partnership, and Corporations</td>
</tr>
<tr>
<td>9</td>
<td>8-Mar</td>
<td>9</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>10</td>
<td>15-Mar</td>
<td>10</td>
<td>Spring Break</td>
</tr>
<tr>
<td>11</td>
<td>22-Mar</td>
<td>10</td>
<td>An Introduction to Management Accounting</td>
</tr>
<tr>
<td>12</td>
<td>29-Mar</td>
<td>11</td>
<td>Cost Behavior, Operating Leverage, and Profitability Analysis</td>
</tr>
<tr>
<td>13</td>
<td>5-Apr</td>
<td>12</td>
<td>Cost Accumulation, Tracing, and Allocation</td>
</tr>
<tr>
<td>14</td>
<td>12-Apr</td>
<td>13</td>
<td>Relevant Information for Special Decisions</td>
</tr>
<tr>
<td>15</td>
<td>19-Apr</td>
<td>14</td>
<td>Planning for Profit and Cost Control</td>
</tr>
<tr>
<td>16</td>
<td>26-Apr</td>
<td>15</td>
<td>Performance Evaluation</td>
</tr>
<tr>
<td>17</td>
<td>3-May</td>
<td>16</td>
<td>Planning for Capital Investments</td>
</tr>
</tbody>
</table>

**Important University Dates**

https://www.tamuct.edu/registrar/academic-calendar.html

**TECHNOLOGY REQUIREMENTS AND SUPPORT**

**Technology Requirements**
This course will use the A&M-Central Texas Instructure Canvas learning management system. We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.

Logon to A&M-Central Texas Canvas [https://tamuct.instructure.com/] or access Canvas through the TAMUCT Online link in myCT [https://tamuct.onecampus.com/]. You will log in through our Microsoft portal.
Username: Your MyCT email address. Password: Your MyCT password

Canvas Support
Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.
For issues related to course content and requirements, contact your instructor.

Other Technology Support
For log-in problems, students should contact Help Desk Central
24 hours a day, 7 days a week
  Email: helpdesk@tamu.edu
  Phone: (254) 519-5466
  Web Chat: [http://hdc.tamu.edu]
Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy
If you discover that you need to drop this class, you must complete a Drop Request Form [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar’s Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar’s Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar’s Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity
Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student’s academic performance and includes, but is not limited to, working with others in an unauthorized manner, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student’s work, collusion, and the abuse of resource materials. All academic misconduct concerns will be referred to the university’s Office of Student Conduct. Ignorance of the university’s standards and expectations
is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more information regarding the Student Conduct process, [https://www.tamuct.edu/student-affairs/student-conduct.html]. If you know of potential honor violations by other students, you may submit a report, [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

**Academic Accommodations**

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university’s programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion Canvas page](https://tamuct.instructure.com/courses/717)

**Important information for Pregnant and/or Parenting Students**

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education’s Office of Civil Rights, the Dean of Student Affairs’ Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](https://www.tamuct.edu/student-affairs/index.html). Students may also contact the institution’s Title IX Coordinator. If you would like to read more about these [requirements and guidelines](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, please visit the website.

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

**Tutoring**

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111. Tutor.com tutoring will not offer writing support beginning August 1, 2019 but
will continue to offer other tutoring support.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 501-5836, visit the Office of Student Success at 212F Warrior Hall, or by emailing studentsuccess@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

**University Writing Center**

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students’ ideas and writing, our tutors highlight the ways in which they read and interpret students’ texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via WCOnline [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC and/or need any assistance with scheduling.

**University Library**

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones,
webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group workspaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our Library website [http://tamuct.libguides.com/index].

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don’t agree with their behaviors and tell survivors we will support them. Your actions matter. Don’t be a bystander; be an agent of change. For additional information on campus policy and resources visit the Title IX webpage [https://www.tamuct.edu/departments/compliance/titleix.php].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting concerning behaviors, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the referral online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the Behavioral Intervention Team website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person’s behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University
INSTRUCTOR POLICIES
Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be by American Psychological Association (APA) standards.

NOTE #1: There are NO EXTRA CREDIT assignments available for this course.

NOTE #2: Requests for Incomplete Grades: Incompletes will only be given in emergency or other extreme circumstances. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has to be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #3: Questions concerning one’s grade on a particular task (e.g., test, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

NOTE #4: Late Submissions/Resubmissions You have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION. After the fact, extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

NOTE #5: Changes to Syllabus A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make specific changes to facilitate the academic environment better. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

Copyright Notice.
Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas’ Code of Academic Honesty. All alleged violations will be reported to the Office of Student