

ONLINE – Accounting Concepts - 81138 - ACCT 3300 - 110

Fall 2021

August 23 – December 10

Texas A&M University-Central Texas

COURSE DATES, MODALITY, AND LOCATION

This is a 100% ONLINE course . *The course uses the A&M-Central Texas Canvas Learning Management System [https://tamuct.instructure.com/]. Proctorio is used for all exams.*

ALL EXAMS WILL UTILIZE PROCTORIO FOR EXAM MONITORING.

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA
Office: 323 C
Email: ritterd@tamuct.edu
(Utilize Canvas Messages for course communications)
Office Hours: Online , I will check email and messages several times a day.

Student-instructor interaction:

I will be checking Canvas and email several times a day, between 8:00 am and 5:00 pm, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

Warrior Shield:

Emergency Warning System for Texas A&M University-Central Texas
Warrior Shield 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 Warrior Shield through their myCT email account.

Connect to Warrior Shield by [911Cellular](https://portal.publicsafetycloud.net/Account/Login) [https://portal.publicsafetycloud.net/Account/Login] to change where you receive your alerts or to opt out. By staying enrolled in Warrior Shield, university officials can quickly pass on safety-related information, regardless of your location.

Fall 2021 Return to Campus Plan. For the most recent campus information regarding COVID-19 see the Texas A&M University-Central Texas Fall 2021 Return to Campus Plan [https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description:

ACCT 3300 Accounting Concepts. 3 Credit Hours.

Learn 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. Used to provide for students without a previous accounting background. (Meets requirements for Accounting I.).

This class will use McGraw-Hill Connect ancillaries.

This is an intensive 16 week online course. You must budget your time wisely and accomplish work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Homework, Quizzes, Exams, and other assignments will be accessed and submitted in the class WEEK Module in Canvas.

Online assignments are assigned each week, including WEEK 1

Course Objective:

Student Learning Outcomes:

Learning Objectives are listed on the first page of each chapter

Required Reading and Textbook(s):

Survey of Accounting

6th Edition

By Thomas Edmonds and Christopher Edmonds and Philip Olds

ISBN10: 1260247775

ISBN13: 9781260247770

-The loose-leaf version of the textbook is available at a reduced price from the publisher.

You can rent an eBook from the publisher.

COURSE REQUIREMENTS

Course Requirements:

Participation is essential to enhancing each student's awareness about the subject area and developing their knowledge base. You must participate in each

discussion, turn in all assignments on time and complete all exams on time.

There will be smart book assignments and assessments for you to complete for each chapter.

There are short videos in each chapter explaining the concepts aligned with the Learning Objectives. Ensure you take advantage of all ancillaries to help you learn and retain the information presented in each chapter.

Accounting is cumulative so you must learn the information presented in each chapter as the information will be needed throughout the course. If you attain a firm base of the initial chapters and concepts the course will become easier since the few new concepts introduced in each new chapter depend on your remembering what previous chapters presented.

4.1 Assessments will cover each chapter starting with Chapter 1 in WEEK 1 and **Exams will cover several chapters.**

Exams will be ONLINE, on the Tuesday scheduled from 9:00 am until 11:30 pm at which time the exam will close. Ensure that you begin the exam early enough to complete the exam before 11:30 pm.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the assignments and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

Homework is assigned for each chapter. There is no time limit on assignments, and you may submit as many times as you like before Sunday at 11:59 pm in the Week assigned. Plan to spend 5 or more hours on assignments.

If you do not understand why your answer to an assignment or exam question is marked wrong:

Please send me your answer and the reason you chose the answer that you chose. Provide the exam number and the question number. Cite the example or page number that you used in the book to support your answer. This will allow me to evaluate your answer and your reasoning and either count your answer as correct or help you in your understanding of the chapter to assist you in finding the correct answer.

You have 5 days after the exam is given to challenge answers for credit. After 5 days your challenge will be answered, but no credit will be given.

You are on your honor to not receive help from or assist others during the exam period. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.

4.2 Discussion Topics

An original post and responding to at least 4 of your classmate's posts is necessary to earn full credit.

– (Outstanding posts, in excess of the minimum 5 may earn up to 5 additional points per topic.)

Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

Your first post is due by Tuesday each week. Waiting until the Friday deadline to finish your responses to your classmates posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points.

Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate's ability to participate.

Discussion topics will be posted in the week due. Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks.

To get the most benefit from this course, you must actively participate in the online class experience. Participation include actively participating in the course discussions. I will monitor the quantity and quality of your responses. **If the quality of your postings is not sufficient, the points will not be earned.** You are expected to contribute to the class discussions in meaningful ways. That means:

- Contributing new and relevant information to the course discussion and online sources;
- Commenting in a positive manner;
- Building on the remarks of your fellow students;

- Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
 - Demonstrating practical application of the week's key concepts from your professional/personal experience.
 - “Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion.
 - A “substantive” posting should include:
 - Your thesis (main point)
 - Your supporting arguments
 - A reference to class or outside material to support your thesis
- Provide an example or reference to support your thesis.**

Accounting should be an enjoyable subject. You must take the time to learn and thoroughly understand each chapter as you will continually encounter information from each chapter in the ensuing chapters. If you learn each chapter, the ensuing chapters will cover several new ideas and reinforce what you have learned in the previous chapters. For this reason, each exam is comprehensive.

I believe the more you study and understand accounting the more you will enjoy the subject. Accounting is a subject you will encounter the rest of your working life even if you do not become an accounting practitioner.

Grading Criteria Rubric and Conversion

	POINTS	GRADE
SmartBook Reading Assignment (10 each)	120	A=900-1000
Homework Assignment (10 each)	120	B= 800-899
Chapter Assessment (10 each)	120	C= 700-799
Exams (E1, E2,&3-100, Fin-200)	500	D= 600-699
Discussion Topics	80	F=Below 600
Data Analytics	60	
TOTAL	1,000	

Posting of Grades

Grades for will be posted to the Canvas Grade Book within 1 week.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

*** SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR**

WEEK	DATE Tuesday	TOPIC	ASSIGNMENTS
1	08/24	READ AND UNDERSTAND	Purchase your text before the end of the first day of the semester.

		THE ENTIRE SYLLABUS	Read Syllabus thoroughly. If you do not understand something please contact me.
		Chapter1 Assignments	
		DT1	Discussion Topic 1 is due on Friday.
2	08/31	Chapter2 Assignments	
		DT2	Discussion Topic 2 is due on Friday.
3	09/07	Chapter 3 Assignments	
		DT3	Discussion Topic 3 is due on Friday.
4	09/14	EXAM 1 (CH 1-3)	Exam is online and is available at 9:00 am Tuesday
5	09/21	Chapter 4 Assignments	
		DT4	Discussion Topic 4 is due on Friday.
6	09/28	Chapter 5 Assignments	
		DT5	Discussion Topic 5 is due on Friday.
7	10/05	Chapter 6 Assignments	
		DT6	Discussion Topic 6 is due on Friday.
8	10/12	EXAM 2 (Ch4-6)	Exam is online and is available at 9:00 am Tuesday
9	10/19	Chapter 7 Assignments	
		DT7	Discussion Topic is due on Friday.
10	10/26	Chapter 8 Assignments	
11	11/02	Chapter 9 Assignments	
12	11/09	EXAM 3 (Ch 7-9)	Exam is online and is available at 9:00 am Tuesday
13	11/16	Chapter 10 Assignments	

14	11/23	Chapter 11 Assignments	
15	11/30	Chapter 12 Assignments DT8	Discussion Topic 8 is due on Friday.
16	12/07	Final EXAM	FINAL (Comprehensive) Exam is online and is available at 9:00 am Tuesday

Important University Dates

[\[https://www.tamuct.edu/registrar/academic-calendar.html\]](https://www.tamuct.edu/registrar/academic-calendar.html)

TECHNOLOGY REQUIREMENTS AND SUPPORT

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.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

Other Technology Support

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: [500](#)

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<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, 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 reported 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://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel>]. 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](https://tamuct.instructure.com/courses/717) Canvas page (log-in required) [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 the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [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 [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

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, on a remote online basis. Visit the Academic Support Community in Canvas to view schedules and contact information. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors will return at the Tutoring Center in Warrior Hall, Suite 111 in the Fall 2020. Student success coaching is available online upon request.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, success coaching, 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 except writing support. 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.-4:00 p.m. Monday thru Thursday with online only hours Monday thru Thursday from 6:00-9:00 p.m.

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-on-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 [WOnline](#). 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 work spaces, 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) [http://tamuct.libguides.com/index].

For Fall 2020, all reference service will be conducted virtually. Please go to our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index] to access our virtual reference help and our current hours.

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) [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 behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) 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 Police at 254-501-5800.

INSTRUCTOR POLICIES.

The skills that you acquire in this course will benefit you your entire career. Tax skills are utilized every day by most individuals and business.

My grading is strict and fair. You should complete all quiz attempts. The highest grade is recorded.

Pay strict attention to the guidelines for tax research. Remember that you are responsible to yourself, your client, and to the IRS for your results.

If you have any questions please communicate with me. You may send an email. If an office visit is necessary you can make an appointment.

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

Let us all have a great semester.

Remember:

Studying ENOUGH earns you the grade you set as your goal.

Studying A LOT, is everything short of studying ENOUGH.

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