Foundations of Accounting

COURSE DESCRIPTION:
Theoretical and applied facets of financial and managerial accounting for business. This course will include preparation and communication of financial information as well as the uses of accounting data in planning and controlling activities of business firms and other types of organizations. Not open to students who have completed six semester hours of accounting.

LEARNING OBJECTIVES:
Textbook has all learning objectives identified by the author. Please check the specific chapters in the text.

MAJOR COURSE REQUIREMENTS

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (2 exams)</td>
<td>200 pts</td>
<td>57.1%</td>
</tr>
<tr>
<td>Attendance</td>
<td>50 pts</td>
<td>14.3%</td>
</tr>
<tr>
<td>Accounting Topic Paper</td>
<td>100 pts</td>
<td>28.6%</td>
</tr>
<tr>
<td>Total</td>
<td>350 pts</td>
<td>100%</td>
</tr>
</tbody>
</table>

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%, B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%. In some instances, a curve may be applied in determining letter grades.

Accounting Topic Paper: Student will write a paper on “Liabilities of local and state governments that are not shown on their balance sheets”. The paper will be a minimum of 5 pages and will be a referenced work. Thought pieces or material that cannot be referenced will subtract materially from your grade for this part of the course. Grammar and spelling will be correct and the paper will be written using MLA Style. The paper in its final form will be due the last class period (early papers are encouraged). Final paper will be sent to me as an attachment to my email address. Exams: The exams will be in two parts. One part will be placed on the class website and downloaded by the student. The student will turn this part of the exam in during the class period that it is due. The first part is a learning part and small groups are encouraged. On the due date the second half of the exam will be given which will be done that evening. The second half of the exams is expected to be individual work not a group project.

Oral and Written Communication Content: Students are expected to communicate in both oral and written form with the instructor as well as other students. Oral communication will take the form of in-class discussion. Written communication will take the form of essay assignments and the final exam.

Technology Applications: Students are expected to be able to download files from the Internet, install programs on a computer and send e-mail with attached files.

REQUIRED READINGS

COURSE POLICIES
The use of excel is encouraged in this class. If you miss a test you will get a zero there are no makeups. My e-mail address is steven.hall@tamucc.edu My Internet site is http://faculty.tamucc.edu/shall/

Turn off or put on silent mode all cell phones during this class. Your talking in class time bothers some of the other students that paid good money to come here and they wish to learn. This class is not so long I expect that once you arrive you can stay until the end of class. Notebook computers are not to be used in class.

Attendance is expected. No points are allocated for attendance and therefore, attendance will not be taken on a daily basis. However, in the experience of the instructor, there is a high correlation between lack of attendance and low grades. Talking among students during lectures will not be tolerated. Late arrivals to class should be kept to a minimum. Early departures from class should be cleared with the instructor before class begins. Students are not
free to get up and walk in and out of class during lectures. Cellular phones and other disruptive electronic devices should be turned off during lectures. No food or drinks will be permitted in class.

**ACADEMIC INTEGRITY**

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one's own work.)

**DROPPING A CLASS**

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from class. June 17 is the last day to drop a class with an automatic grade of “W” this term.

**CLASSROOM BEHAVIOR**

Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**GRADE APPEALS**

As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at [http://www.tamucc.edu/provost/university_rules/index.html](http://www.tamucc.edu/provost/university_rules/index.html). For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

**DISABILITIES ACCOMMODATIONS**

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 the Disability Services Office at (361) 825-5816 or visit the office in Corpus Christi Hall 116. If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.
## Tentative daily schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapters</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/04/2012</td>
<td>Ch1 &amp; Ch2</td>
</tr>
<tr>
<td>06/06/2012</td>
<td>Ch2 &amp; Ch3</td>
</tr>
<tr>
<td>06/11/2012</td>
<td>Ch3 &amp; Ch4</td>
</tr>
<tr>
<td>06/13/2012</td>
<td>Ch5 &amp; Ch6</td>
</tr>
<tr>
<td>06/18/2012</td>
<td>Exam 1</td>
</tr>
<tr>
<td>06/20/2012</td>
<td>Ch6 &amp; Ch7</td>
</tr>
<tr>
<td>06/25/2012</td>
<td>Ch7 &amp; Ch8</td>
</tr>
<tr>
<td>06/27/2012</td>
<td>Ch8 &amp; Ch9</td>
</tr>
<tr>
<td>07/02/2012</td>
<td>Ch10 &amp; Ch11</td>
</tr>
<tr>
<td>07/04/2012</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

The schedule is subject to modification.