COURSE OBJECTIVES
The primary objective of this course is to enable students to understand how accounting meets the information needs of various users by developing and communicating information for decision-making. The course is designed to introduce accounting and its fundamental concepts to students who have little or no background in business or the financial aspects of an entity but who will likely use such information in future roles as owners and operators of businesses, entrepreneurs, employees, managers, investors, and/or taxpaying citizens. By the end of the semester, students should be able to

• describe the role and purpose of accounting in business and society.
• define accounting- and business-related terms and concepts.
• describe the elements of, the relationships among, and the accounting concepts underlying the primary financial statements.
• analyze the effect of routine transactions on the basic accounting equation and describe how those transactions are reflected in the financial statements.
• analyze financial statements from the perspective of an owner, potential owner, and creditor using basic financial ratios.

INSTRUCTOR:
Mary Stasny  Phone: 979 862-2725
460U Wehner  Office hours: TR 9:30 – noon, Tues 1:30 – 3:30
E-mail: mstasny@mays.tamu.edu and by appointment

TEXT

COURSE WEBSITE
The website for this course is found on the university’s eCampus learning management system. Log onto eCampus from A&M’s “Howdy” page, or go to http://ecampus.tamu.edu. Log in using your net ID, and click on the link for Acct 209 to access materials for this course. This website is the only official website for the class. Students may choose to connect with classmates using social media, but must understand that any information distributed through these sites is not reviewed or approved by the instructor.

If you have any problems with eCampus, help is available! CIS staff at the Computing Services Center (Teague Building) or one of the open access labs on campus are available to answer your questions. You may either go in person or call 979 845-8300. Information is also available on the eCampus log-on page that will enable you to contact CIS staff on-line.

If you still have problems after contacting CIS, please contact the instructor as soon as possible.

COURSE FORMAT
At the outset of the course, it is essential to realize that accounting must be learned by doing. You simply cannot master accounting solely by listening and observing – you must do it yourself. Accordingly, this course is presented as a hybrid course, which means that the course will combine
classroom instruction with extensive out-of-classroom work, including computer-based, on-line learning.

The hybrid format offers you flexibility in scheduling the time you devote to your coursework, but it also requires you to be responsible for keeping current with all material and assignments. It is absolutely essential that you become actively involved in all phases of the learning process! Falling behind in preparation, even for a single class, is the most frequent cause of difficulty in the study of accounting.

GRADING

<table>
<thead>
<tr>
<th>Points</th>
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<tbody>
<tr>
<td>Exams given during the semester, 3 @ 100</td>
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<tr>
<td>On-line homework, max points allowed (details below)</td>
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<tr>
<td>Practice Problem/Project</td>
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<tr>
<td>Final Examination</td>
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<td>Total</td>
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Course grades will be determined as follows:

<table>
<thead>
<tr>
<th>Total Points</th>
<th>Grade</th>
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<tbody>
<tr>
<td>488 - 550</td>
<td>A</td>
</tr>
<tr>
<td>430 - 487</td>
<td>B</td>
</tr>
<tr>
<td>360 - 429</td>
<td>C</td>
</tr>
<tr>
<td>300 - 359</td>
<td>D</td>
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<tr>
<td>&lt; 300</td>
<td>F</td>
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EXAMINATIONS
Examinations will be given using the traditional paper-and-pencil format, and will be given on scheduled Thursday nights, February 19, March 12, and April 16, from 7:15 – 9:00 pm. Exam room assignments will be posted outside Wehner 113 by 7pm on exam nights. Exams will include multiple-choice and other objective-type questions. See “Important Dates” below for the final exam schedule. Students are required to provide their own scantron answer sheets (8.5” x 11” gray paper) and calculators for each exam. Only non-programmable calculators are allowed during exams. Also, students will be required to show a picture ID at each exam.

Make-up exams will be allowed only for students with a university-excused absence or who have made arrangements in advance with the instructor. Detailed information on university-excused absences may be found at http://student-rules.tamu.edu/rule07. Makeup examinations will be given on scheduled Fridays: Feb 27, March 27, and April 24, from 3:00-4:45 pm in Wehner 114.

ON-LINE HOMEWORK
Homework will be assigned weekly during the semester. Homework assignments will be made available on-line every Tuesday; the assignment will be due the following Tuesday by 10 pm and will be submitted using eCampus. The computer system will not allow late submissions, and since students have ample time to submit each homework assignment, no homework will be accepted after the due date. Fourteen assignments worth at least 10 points each will be assigned, but the maximum number of homework points that will count in the course total is 120. Please note: the homework total is not calculated as the total of the 12 highest homework grades. It is the
total number of points earned on all homework assignments submitted, up to a maximum of 120 points. Points earned in excess of the 120 point maximum will not count as “extra credit”.

PRACTICE PROBLEM/PROJECT
A practice problem in financial statement analysis will be assigned near the end of the semester; this problem will be completed outside of class. This project will be graded based on a related on-line quiz; the due dates for the project will be announced well in advance and no late submissions will be accepted.

GRADE APPEALS/CHANGES
If you believe an error has been made in grading or recording an assignment/exam, you must submit a written request (e-mail is acceptable) for review within one week of the date the assignment/exam score was made available to the class (posted on the course web site). It is therefore critical that you check the on-line gradebook and review all graded materials on a timely basis.

HELP
Help is available from a number of sources to assist you in the course. The instructor has scheduled office hours each week. Review sessions will be held before each major exam (time, date, and location will be announced in class and posted on the course web site). Also, the accounting department has the Accounting Help Desk located on the fourth floor of Wehner at the end of the west hallway next to stairway A. The Help Desk is staffed by upper-level and graduate accounting majors who are available to help you with quizzes, practice problems, or any questions over course material. Help Desk hours will be announced as soon as they are available.

SOME (hopefully) HELPFUL HINTS
In accounting, your understanding of new topics often depends on your comprehension of prior concepts rather than mere memorization. Do not be afraid to ask questions at any time. The minute you feel that you are confused or getting lost, ask questions or ask for help. Do not be intimidated by the size of the class.

Complete all assignments on a timely basis. If you don’t understand a concept, work additional problems until you do. In accounting, hard work really does pay off! This is definitely not a course you can wait to prepare for the night before an exam. The importance of (1) reading and completing all assignments on a regular basis, (2) developing a sound foundation by understanding and applying concepts, (3) attending class, and (4) actively participating in each class is critical to success in the class.

STUDENTS WITH DISABILITIES
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 Department of Student Life, Disabilities Services in Room B118 of Cain Hall, or call 845-1637. Also, please see your instructor within the first two weeks of the semester to arrange appropriate accommodations.
IMPORTANT DATES
January 20       First day of spring semester classes
January 26      Monday, last day to add/drop classes
February 19     Thursday, 7:15 – 9:00 PM, EXAM 1
February 27     Friday, 3:00 – 4:45 PM, Make Up, Exam 1
March 9         Monday, mid-semester grades due
March 12        Thursday, 7:15 – 9:00 PM, EXAM 2
March 16-20    Spring break
March 27        Friday, 3:00 – 4:45 PM, Make up exam 2
April 3        Friday, Reading day
April 16       Thursday, 7:15 – 9:00 PM, EXAM 3
April 21       Tuesday, Muster
                 Last day to drop courses with no penalty (Q-drop)
April 24        Friday, 3:00 – 4:45 PM, Make Up, Exam 3
May 6           Wednesday, Reading day, no classes
May 8           Friday, Section 501 FINAL EXAM, 1:00 – 3:00 pm, Wehner 113
May 11          Monday, Section 502 FINAL EXAM 6:00 – 8:00 pm, Wehner 113

STATEMENT OF ETHICS AND SCHOLASTIC DISHONESTY
Academic dishonesty in any form simply will not be tolerated. Such actions include, but are not limited to: copying, sharing or obtaining information from any unauthorized source during examinations or quizzes; copying from or unauthorized sharing of homework assignments (including the practice problem); attempting to take credit for the intellectual creation of others as one's own work; falsifying information; and giving or receiving information about a test, quiz, or assignment to students in your class or in other sections of the course.

Texas A&M University has demonstrated its commitment to academic integrity through its honor code – “An Aggie does not lie, cheat, or steal, nor tolerate those who do”. Upon accepting admission to Texas A&M University, a student immediately assumes a commitment to uphold the Honor Code, to accept responsibility for learning, and to follow the philosophy and rules of the Honor System. Ignorance of the rules does not exclude any member of the Texas A&M University community from the requirements or procedures of the Honor System. For additional information please visit www.tamu.edu/aggiehonor/.

BUILDING
We have beautiful and state-of-the-art classrooms in the Wehner Building. We wish to maintain the high quality conditions of these classrooms for the students in future years. Thus, it is necessary for you to adhere to the established policy of NO BEVERAGES, FOOD, TOBACCO PRODUCTS, OR ANIMALS (unless approved) in any classrooms. Your assistance is greatly appreciated.

IMPORTANT NOTE:
We in the Department of Accounting want your work in each and every accounting course to be a challenging, rewarding and pleasant experience. The Department and your instructor wish to be of assistance to you in any and every way possible. Please do not hesitate to call upon us.

Thank you for your help and best wishes for every success in your studies.