

AMBERTON UNIVERSITY
e-COURSE SYLLABUS

ACC2111.E1 Principles of Financial Accounting
Fall 2026

PROFESSOR INFORMATION:

Professor: Dr. Renee M. Tolbert
Amberton Extension: 972-279-6511 ext. 273
Amberton Email: RTolbert@Amberton.edu

COURSE INFORMATION:

ACC2111.E1 Principles of Financial Accounting

Level: Undergraduate

Beginning Date of Session: Saturday, September 12, 2026

Ending Date of Session: Thursday, November 19, 2026

Student access available to the Student Portal: Saturday, September 12, 2026

Students enrolled in distance learning courses are not assessed any additional fees for security or identity verification.

COURSE PREREQUISITES:

None

TEXTBOOK(S) AND REQUIRED MATERIALS:

Title: Corporate Financial Accounting
Author: Carl S. Warren and Jefferson P. Jones
Publisher: Cengage Learning, Inc.
Year Published: 2022
Edition: 17th
ISBN: 10: 9780357929629 (paperback) or 13: 13 9780357929735 (eBook)
Price: Available at <http://amberton.ecampus.com>

Amberton University has an agreement with eCampus.com to provide a full-service online bookstore to students. The Amberton University Virtual Bookstore is accessible through the University's website, www.Amberton.edu. There is also a bookstore link in the Student Portal.

The AU Virtual Bookstore provides an easy to use interface, online buyback of books, and same day shipment of most titles with an average delivery time of 2-3 days depending on the student's location. Textbook options include new, used, rental, and electronic media as available.

Since no books are sold on campus, students should plan accordingly and purchase their books in advance of the first day of class, allowing time for shipping. Be certain you are enrolled in the course before purchasing your book(s). All textbook information (Title, Author, ISBN, etc.) is available in the course syllabi so students can shop competitively. Most textbooks can be purchased from many different textbook vendors. Some textbooks may only be available on the University's Virtual Bookstore. Students should be careful to obtain the exact resource(s) required for the course.

APA Requirement

APA (American Psychological Association) style is most commonly used to cite sources within the social sciences. This resource, revised according to the 7th edition, offers examples for the general format of APA research papers, in-text citations, endnotes/footnotes, and the reference page. For more information, please consult the Publication Manual of the American Psychological Association, (7th ed.). All coursework at Amberton University will comply with the standards contained in the APA Publication Manual.

COURSE COMPETENCIES:

The following represents the course competencies for this class. Competencies are equivalent for all lecture and distance learning courses. Following each competency is the assignment used to gain mastery of this area of study.

The principles of accounting course presents an overview of basic accounting concepts. Students will be introduced to the accounting cycle from transaction processing through financial statement preparation. The course will review foundational accounting principles and concepts that account for current assets, current liabilities, long-term liabilities, and owner's equity. Students will also complete a basic financial analysis.

UPON COMPLETION OF THE COURSE, THE STUDENT WILL BE COMPETENT:

Course Competencies

1. Identifying uses and users of accounting information.
2. Demonstrating an understanding of the accounting cycle.
3. Using the rules of debits and credits to prepare journal entries.
4. Understanding the users of journal and the general ledger.
5. Preparing financial statement from a trial balance.
6. Preparing a bank reconciliation.
7. Identifying the importance of internal controls.
8. Describing accounts receivable and the methods for writing off uncollectible accounts.
9. Computing the cost of fixed assets and depreciation expense utilizing multiple methods available.
10. Describing current and long-term liabilities and their characteristics.
11. Completing calculations for valuing bonds.
12. Describing the characteristics of stockholders' equity account and transactions relating to dividends.
13. Understanding the form and function of the cash flow statement.
14. Performing basic financial statement analysis
15. Utilizing artificial intelligence to write a journal entry.

ACQUIRED SKILLS

1. Perform a bank reconciliation.
2. Calculate basic financial ratios to analyze financial statements.

COURSE POLICIES:

Please note all Exercises are due on the date designated in the Course Calendar. Exercises received after the relevant due date may be subject to penalties and will not be accepted after the Exam covering the appropriate Chapters. Please do not request an exception. Plan your time wisely. Extra credit work on an individual basis is not offered in the course. As a general rule, incomplete grades are not offered in the course. Students are expected to acquire the relevant text in ample time to complete the first assignment due date as specified in.

Student's Responsibilities

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the policies, rules, regulations, and ethical standards of Amberton University as contained in the current university catalog and schedule of classes.

Attendance Policy:

Regular and punctual class attendance and engagement is expected at Amberton University. In case of an absence, it is the student's responsibility to contact the professor as soon as possible. If a student intends on withdrawing from a course, it is the student's responsibility to follow the university's policy on formally withdrawing from a course. **Ceasing to attend classes does not constitute an official withdrawal.**

Attendance in a lecture course is defined as punctual arrival to, and engagement in, a full lecture session. A Student in a lecture course missing more than 20% (two class periods for weekday classes or one class period for Saturday classes) of the class meetings may be assigned a grade of an "F" or withdrawn at the discretion of Amberton University.

Attendance in a distance learning course is defined as active participation in the weekly online class sessions. "Active participation" can be defined as: submitting an academic assignment, taking an exam, engaging in an

interactive tutorial, participating in an online discussion forum (or chat session), or initiating (or responding to) a communication with a faculty member about an academic assignment or the subject matter of the course. A student not meeting these requirements may be assigned a grade of an “F” or withdrawn at the discretion of Amberton University.

Plagiarism Policy

Plagiarism is the presentation of someone else’s work as though it were your own. If you use another person’s words, ideas, or information; or if you use material from an outside source – whether a book, magazine, newspaper, business publication, broadcast, speech, or electronic media – you must acknowledge that source. Plagiarism is a violation of the University’s code of student ethical conduct and is one that is taken seriously. Amberton University operates on an honor system; therefore, honesty and integrity are essential characteristics of all who are associated with the institution. All Amberton students are expected to abide by the honor system and maintain academic integrity in all their work. Amberton University and its instructors monitor student work for plagiarism and reserve the right to submit such work to technology-based plagiarism detection services and applications at any time.

Self-plagiarism means reusing work that you have already published or submitted for a class. It can involve:

- Resubmitting an entire paper
- Copying or paraphrasing passages from your previous work

Self-plagiarism misleads your readers by presenting previous work as completely new and original. Students may not submit the same paper in substance in two or more classes without prior written permission of the instructors involved.

Amberton University students who use Artificial Intelligence (AI) generated content must adhere to the following policies:

Originality: Students must avoid presenting AI generated content as their own original work. It is essential to acknowledge the involvement of AI in the content creation process in order to maintain academic and ethical standards.

Paraphrasing: When using AI generated content, students must rephrase and/or modify the generated text. Paraphrased AI generated content should also be properly cited.

Acknowledgement: When using AI generated content in any assignment, proper credit must be given to the AI system that generated the content. <https://apastyle.apa.org/blog/how-to-cite-chatgpt>

Students agree that by taking this course, all required assignments may be subject to submission for a textual similarity review to Turnitin.com for the detection of plagiarism and self-plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism in future papers. Use of Turnitin.com service is subject to the Usage Policy posted on the Turnitin.com website.

Turnitin is a writing improvement and plagiarism prevention tool which uses special algorithms, to compare text-based student submissions to the Turnitin database and other online sources. Turnitin produces a detailed **similarity report** that can be customized and viewed by instructors and students.

Turnitin “Draft Coach” is a Google based add-on to Turnitin which supports students in developing high-quality academic writing; and serves as an integrity coach. Draft Coach helps address errors and improve the quality of student’s writing by highlighting grammar mistakes, identifying incorrectly cited sources, and scanning for similarity across several databases. By providing formative feedback on how to address citation issues, incorrect grammar, and matches with the Turnitin database, Draft Coach provides explanations to help students become more confident writers, capable of producing higher quality work both in academics and in the workplace.

Please see below for instructions.

COURSE OUTLINE AND CALENDAR:

Week	Dates	Topic/Chapter(Chp)	Assignments-Problem Sets, Exercises, Tests	Competencies Covered	Due Date
Week 1	09/12/2026 - 09/18/2026	Chapter 1. Introduction to Accounting and Business Chapter 2. Analyzing Transactions	Discussion Forum: What is the role of accounting in business? Discussion Forum: Share an example of how you can use AI to create entries for accounting transactions. Week 1 Problem Set	1,3,4,5,13,15	9/18/2026
Week 2	09/19/2026 - 09/25/2026	Chapter 3. The Adjusting Process Chapter 4. The Accounting Cycle	Discussion Forum: What is the difference between accrual basis of accounting and cash basis of accounting? Provide the pros and cons for both methods. Week 2 Problem Set	2,3,4,5,13	9/25/2026
Week 3	09/26/2026 - 10/02/2026	Chapter 5. Accounting for Retail Businesses Chapter 6. Inventories	Discussion Forum: Explain the accounting differences between a retailer and a service provider. Week 3 Problem Set	3,4,7	10/2/2026
Week 4	10/03/2026 - 10/09/2026	Chapter 7. Internal Control and Cash	Discussion Forum: What are the five elements of internal control? Provide an example of an internal control a retailer may implement regarding their inventory. Week 4 Problem Set	3,4,6,7,8	10/9/2026
Week 5	10/10/2026 - 10/16/2026	Chapter 8. Receivables	Week 5 Problem Set Quiz: Chapters 1 - 7	3,4,7,8	10/16/2026
Week 6	10/17/2026 - 10/23/2026	Chapter 9. Long-Term Assets: Fixed and Intangible	Discussion Forum: What is goodwill and how is it accounted for in the financial statements? Week 6 Problem Set	1,3,9	10/23/2026
Week 7	10/24/2026 - 10/30/2026	Chapter 10. Liabilities: Current, Installment Notes, and Contingencies Chapter 11. Liabilities: Bonds Payable	Discussion Forum Week 7 Problem Set	3,4,10,11	10/30/2026
Week 8	10/31/2026 - 11/06/2026	Chapter 12. Corporations: Organization, Stock Transactions, and Dividends	Discussion Forum Week 8 Problem Set	1,3,4,12	11/6/2026
Week 9	11/07/2026 - 11/13/2026	Chapter 13. Statement of Cash Flows	Week 9 Problem Set Cash Flow Statement	4,5,13	11/13/2026
Week 10	11/14/2026 - 11/19/2026	Chapter 14. Financial Statement Analysis	Week 10 Problem Set Final Exam: Chapters 8 - 14	1,2,5,14	11/19/2026

GRADING CRITERIA:

Assignments	%
Quiz	15%
Final Exam	25%
Discussion Forum	20%
Problems/TIF	40%
Total	100%

Undergraduate

90 – 100	A
80 – 89	B
70 – 79	C
60 – 69	D
Below 60	F

GRADE NOTIFICATION AND INSTRUCTOR FEEDBACK:

Students should review instructor feedback provided through Moodle or Amberton CampusWeb Portal. Final grades are processed after the session and may be viewed through the student portal. Grades will not be released by phone or through unsecured channels.

Incomplete Grades

An "I" (Incomplete) grade is granted only at the professor's discretion for emergencies or illness.

Students have 30 days from the end of the session to complete the course requirements. If the conditions are not met within this 30-day window, the "I" automatically converts to an "F".

How To Withdraw From a Course

To be official, the class withdrawal must be in writing and signed by the student requesting the withdrawal; no withdrawal is accepted verbally. Please review the "Schedule of Classes" (online or in-print) for procedures for class changes or withdrawals and the refund policy and schedule.

COURSE DELIVERY METHODOLOGY:

This course is delivered through Moodle. Students are expected to have reliable internet access, basic computer skills, the ability to upload/download files, use Amberton email, and submit assignments in the required format. Students needing assistance should use the Amberton SSO support/ticket process.

HOW TO ACCESS YOUR COURSE:

SINGLE SIGN-ON (SSO) INSTRUCTIONS FOR AMBERTON UNIVERSITY

Students should access Amberton systems through the Single Sign-On portal at <https://sso.amberton.edu>. After logging in, students can access Moodle, Amberton email, CampusWeb, and other assigned applications. Students who need help accessing SSO should submit a support request through the SSO support option or contact support@amberton.edu.

Moodle Tutorial:

Upon successful log in and access to the Moodle learning platform, there is a *Student Moodle Tutorials* course available, to learn about the basics of Moodle. Simply click on the link for the *Student Moodle Tutorials* and read through the various learning topics: Navigating; Communicating; Assignments & Exams; Grades; and Student Resources.

COURSE COMMUNICATIONS:

Students will communicate with faculty through the Moodle Learning Platform or the Amberton University email system.

Email Communication

Students are expected to use their Amberton email account and Moodle for course communication. Students should check Amberton emails regularly for course and university notices.

Upon completion of a session, all communication and course specific information is removed from the Moodle system. If a student needs to maintain a record of communications or assignments, the student is strongly encouraged to print out or download these items to a disk for their own records.

FORMAT AND SUBMISSION OF ASSIGNMENTS:

Assignments must be submitted through the appropriate Moodle assignment link unless otherwise directed by the instructor. Students are responsible for submitting files in the format required by the instructor.

INSTRUCTOR/COURSE EVALUATION:

Students will have the opportunity to complete an anonymous course and instructor evaluation near the end of the session. Instructions and dates will be provided through Moodle and/or Amberton email.

RESEARCH RESOURCES:

The **Amberton Library** provides access to full-text articles, peer-reviewed databases, and research tools, with options like Interlibrary Loan (ILL) and TexShare for items outside its collection. For research assistance, students can connect with library staff during operating hours via email (Library@amberton.edu), phone (972-279-6511 ext. 185), "How-to" videos, live online chat, or in person at the Garland campus.

MICROSOFT OFFICE 365 EDUCATION:

Amberton University students may access Microsoft 365 Education resources as provided by the university.

GOOGLE WORKSPACE FOR EDUCATION:

Amberton students are assigned a Google Workspace for Education account, including Amberton Gmail, Google Drive, Google Docs, Sheets, and Slides. Students should use their Amberton Google account for course-related work when required.