Texas State University
Part-Time Faculty Excellence in Teaching Award
Nomination Form

Name ___________________________ Net ID __________

Department __Accounting_________ College McCoy College of Business Administration

Current TXST teaching appointment FTE% 75_________

Number of long semesters of TXST teaching at 50% or more FTE 19____

Brief statement (100 – 150 words) of why the nominee is deserving of this award:

Nominated by Diane Eure

Kathy has taught several different accounting courses including the accounting survey course to business minors, managerial accounting and intermediate accounting to upper division students. Kathy is very passionate about teaching and truly cares about her students and goes beyond expectations in order to help her students succeed. She serves as the course coordinator for the intermediate accounting course, held special workshops for students to brush up on accounting skills, and provides service by attending and serving on departmental committees. Kathy's teaching evaluations are among the highest in the department and students have nothing but good things to say about her. Kathy is willing to share her teaching methods and techniques with other faculty members to help improve the overall department curriculum.
Texas State University
Part-Time Faculty Excellence in Teaching Award
Teaching Practice Prompt 1

What are your personal strengths as a teacher?

My personal strengths as a teacher include:

- Extensive professional work experience that includes public accounting, industry, local government, internal audit, and higher education; this variety of work experience allows me to include relevant real world examples when teaching and helps students move past the theoretical understanding to a “hands on” appreciation for the accounting concepts.

- A genuine love of teaching and students; I am fortunate to be able to combine my passion for accounting with a genuine love of teaching; I find teaching to be extremely rewarding and I enjoy interacting with my current and former students in the classroom, in my office, while walking to and from my classes in McCoy Hall, while attending various student events (including graduation) and after graduation when my students have begun their professional careers. Teachers shape lives and change the future, one student at a time. Teaching provides me with the opportunity and responsibility to inspire my students to succeed and help them to reach their full potential. My role as a teacher is to facilitate the learning process and become one of many tools the students have to help them succeed. I believe that a good teacher truly enjoys working with students and realizes that today’s students are tomorrow’s leaders.

- Excellent organization skills and attention to detail; when preparing for my courses, I am mindful that at Texas State, we value an exceptional undergraduate experience as the heart of what we do. It is my goal to provide challenging material, well-prepared lectures (including providing useful student resources on TRACS), engaging classroom experiences and meaningful assessment of student learning.
Texas State University
Part-Time Faculty Excellence in Teaching Award
Teaching Practice Prompt 2
How has your teaching changed since you began teaching
and what have you done to improve it?

When I first began teaching, I had much to learn. I thought that if I knew the subject matter and simply stood at the front of the room and talked about it, students would “learn”. I quickly realized that technical knowledge of accounting concepts is not nearly enough to be a good teacher. Technical knowledge is one of many skills a successful teacher must bring to the classroom.

I discovered that I cannot be truly “teaching” unless my students are learning.

One of many strategies I have used to improve my teaching is to actively seek advice from more experienced senior faculty members. I have learned a great deal about engaging students, managing classroom disruptions, providing a variety of classroom resources, and how to effectively assess student learning. When I first began teaching, I provided only limited resources on TRACS for my students; I now provide them with lecture outlines in advance so they can spend more time actively listening and asking questions in class. I also post additional practice problems on TRACS (with solutions), to encourage students to work additional practice problems.

Another strategy I use to improve my teaching is to actively solicit input from my current and former students regarding their experience in my classroom. I encourage my students to complete student evaluations and clearly communicate to them that their feedback is extremely important to me. I carefully read every written comment and suggestion and look for ways to improve my teaching.

A third strategy to improve my teaching has been to incorporate more guest speakers and group activities into the classroom. Students enjoy the interaction and there is more opportunity for engagement. This also provides the students with different perspectives regarding future job opportunities.
Texas State University

Part-Time Faculty Excellence in Teaching Award
Teaching Practice Prompt 3

Give an example of a teaching challenge you have encountered
and explain how you've dealt with it.

Students enrolling in Intermediate Accounting I are often unprepared for the rigor of the course. For most students, it has been at least a year since they took a financial accounting class. The material in the course is covered quickly (11 chapters in 15 weeks), and some students found themselves quickly overwhelmed with the material.

In order to deal with this challenge, I have done several things:

- Communicate class expectations regarding course rigor and study requirements BEFORE classes begin and again WHEN classes begin by discussing this and including relevant language on the course syllabus

- Provide detailed lecture outlines for ALL chapters BEFORE classes begin so students can begin to review the material and prepare in advance

- Encourage former students with a thorough understanding of the material and a desire and aptitude for tutoring to become private tutors or SLAC tutors

- Design the course to allow for the first exam to be administered and graded (with grades released to the students) ON or BEFORE the 100% refund drop date. This allows students who aren’t prepared for the rigor of the course to drop the course, get all of their money back, and strategize as to what changes they need to make before they re-enroll in the class. (Some students will take fewer classes or work fewer hours the following semester when they re-enroll in Intermediate I. They may also spend the semester refreshing their knowledge of financial accounting.)

- Developed (with Dr. Lu Montondon) a workshop (facilitated by Beta Alpha Psi) for students to refresh their basic financial accounting skills. The first workshop was this Spring and approximately 50 students attended. The workshop is expected to be offered each long semester and will be held the Friday before classes begin.
Texas State University

Part-Time Faculty Excellence in Teaching Award

Teaching Practice Prompt 4

Please give examples of innovative assignments and course design components that promote active learning and/or engagement.

**Example 1:** As discussed in Prompt 3, Dr. Montondon and I developed a workshop to refresh basic financial accounting skills. This workshop will be held on the Friday before classes begin each long semester and will be facilitated by Beta Alpha Psi.

The first workshop was held this Spring and provided the students with a variety of opportunities to engage with each other as well as Beta Alpha Psi students, Intermediate I instructors, and Bruce Howard, a Texas State Career Advisor.

Workshop participants were divided into small groups and worked cooperatively on an accounting practice set. Beta Alpha Psi students led the discussions and reviewed basic accounting concepts. Participants were also introduced to SLAC services and job search strategies. Lunch was provided and students spent the time networking with each other as well as accounting faculty.

**Example 2:** As discussed in Prompt 2, I provide my students with lecture outlines to facilitate their note taking and encourage them to listen actively and ask questions. I also incorporate into the lecture outlines a variety of in class exercises that are worked either individually or as a group. I find that students are much more engaged if I discuss a concept first, and then reinforce it with a short exercise. I am able to use this time to walk around them room and check on the student’s progress; students also have the opportunity to help each other. Students often find this cooperative learning to be very helpful.

**Example 3:** I invite guest speakers to my classroom to provide real world business and accounting examples and to provide my students with helpful advice regarding future career opportunities. These guest speakers provide a variety of opportunities for active engagement during the class session they attend as well as later in the semester.
TEXAS STATE VITA

I. Academic/Professional Background

A. Name: Kathleen Moffitt
   Title: Lecturer

B. Educational Background

<table>
<thead>
<tr>
<th>Degree</th>
<th>Year</th>
<th>University</th>
<th>Major</th>
<th>Thesis/Dissertation</th>
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<tbody>
<tr>
<td>MAcy</td>
<td>1994</td>
<td>Southwest Texas State University</td>
<td>Accounting</td>
<td></td>
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<tr>
<td>BBA</td>
<td>1988</td>
<td>Southwest Texas State University</td>
<td>Accounting</td>
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C. University Experience

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<thead>
<tr>
<th>Position</th>
<th>University</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecturer--part time</td>
<td>Texas State University</td>
<td>August 2006 - Present</td>
</tr>
<tr>
<td>Lecturer--part time</td>
<td>Texas State University</td>
<td>August 2005 - December 2005</td>
</tr>
<tr>
<td>Lecturer--Part Time</td>
<td>Austin Community College</td>
<td>January 1995 - May 1997</td>
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<td>Lecturer--Part time</td>
<td>Texas State University-San Marcos</td>
<td>August 1995 - May 1996</td>
</tr>
<tr>
<td>Lecturer--Part time</td>
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<td>August 1995 - December 1995</td>
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</table>

D. Relevant Professional Experience

<table>
<thead>
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<th>Entity</th>
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<tbody>
<tr>
<td>Financial Analyst</td>
<td>Southwest Texas State University</td>
<td>2002 - 2006</td>
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<td>Assistant Director of Budgeting</td>
<td>Southwest Texas State University</td>
<td>1998 - 2000</td>
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<tr>
<td>Assistant Director of Auxiliary Services</td>
<td>Southwest Texas State University</td>
<td>1996 - 1998</td>
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<tr>
<td>Assistant Director of Internal Audit</td>
<td>Southwest Texas State University</td>
<td>1996</td>
</tr>
<tr>
<td>Director of Aquarena Springs</td>
<td>Southwest Texas State University</td>
<td>1995 - 1996</td>
</tr>
<tr>
<td>Assistant Director of Internal Audit</td>
<td>Southwest Texas State University</td>
<td>1992 - 1995</td>
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<tr>
<td>Accountant II</td>
<td>City of San Marcos</td>
<td>1992</td>
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<tr>
<td>Inventory Accountant</td>
<td>Coca Cola Bottling Company of the Southwest</td>
<td>1990 - 1992</td>
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<tr>
<td>Senior Accountant</td>
<td>Ernst &amp; Young</td>
<td>June 1988 - October 1990</td>
</tr>
</tbody>
</table>

E. Other Professional Credentials (licensure, certification, etc.)
Certified Public Accountant, Texas State Board of Public Accountancy. (July 31, 1990 - Present).
II. TEACHING

A. Teaching Honors and Awards:
Selected as a Favorite Professor of Blanco Hall Resident Assistant, Blanco Hall--Texas State University. (November 23, 2014)
Graduating Student Recognition, Vice President for Student Affairs. (July 3, 2014)
Transfer Student Appreciation, Retention Management and Planning. (July 3, 2014)
2014 Nominee for Part-Time Faculty Excellence in Teaching Award. (April 2014)
2013 McCoy College of Business Administration Runner Up for the Presidential Award for Excellence in Teaching. (August 2013)
Graduating Student Recognition, Vice President for Student Affairs. (August 6, 2013)
Graduating Student Recognition, Vice President for Student Affairs. (August 6, 2013)
Graduating Student Recognition, Vice President for Student Affairs. (March 21, 2013)
Graduating Student Recognition, Vice President for Student Affairs. (August 20, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (July 11, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (February 17, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (February 17, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (February 17, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (February 17, 2012)
Graduating Student Recognition, Vice President for Student Affairs. (February 9, 2011)
Graduating Student Recognition, Vice President for Student Affairs. (February 9, 2011)
Chi Omega Faculty Fiesta Favorite Professor, Chi Omega. (October 12, 2010)
2010 McCoy College of Business Administration Nominee for a Presidential Award for Excellence in Teaching. (August 2010)
Transfer Student Appreciation, Vice President for Student Affairs. (August 3, 2010)
Graduating Student Recognition, Vice President for Student Affairs. (July 14, 2010)
Graduating Student Recognition, Vice President for Student Affairs. (July 14, 2010)
2009 Alpha Delta Phi Scholarship Banquet--Favorite Professor, Alpha Delta Phi. (November 23, 2009)
2008 McCoy College of Business Administration Runner Up for the Presidential Award for Excellence in Teaching. (August 2008)

B. Courses Taught:

Fall 2009
ACC 3313, 005 "Intermediate Accounting I"
ACC 3313, 006 "Intermediate Accounting I"

Fall 2010
ACC 3313, 2 "Intermediate Accounting I"
ACC 3313, 3 "Intermediate Accounting I"
ACC 3313, 4 "Intermediate Accounting I"

Spring 2010
ACC 3313, 251 "Intermediate Accounting I"
ACC 3313, 252 "Intermediate Accounting I"
ACC 3313, 253 "Intermediate Accounting I"

Fall 2011
ACC 3313, 001 "INTERMED ACCT I"
ACC 3313, 002 "INTERMED ACCT I"
ACC 3313, 003 "INTERMED ACCT I"

Spring 2011
ACC 3313, 251 "INTERMED ACCT I"
ACC 3313, 254 "INTERMED ACCT I"
ACC 3313, 255 "INTERMED ACCT I"

Fall 2012
ACC 3313, 1 "INTERMED ACCT I"
ACC 3313, 1 "INTERMED ACCT I"
ACC 3313, 2 "INTERMED ACCT I"

Spring 2012
ACC 3313, 251 "INTERMED ACCT I"
ACC 3313, 252 "INTERMED ACCT I"
ACC 3313, 253 "INTERMED ACCT I"

Fall 2013
ACC 3313, 1 "INTERMED ACCT I"
ACC 3313, 2 "INTERMED ACCT I"
ACC 3313, 3 "INTERMED ACCT I"

Spring 2013
ACC 3313, 251 "INTERMED ACCT I"
ACC 3313, 252 "INTERMED ACCT I"
ACC 3313, 253 "INTERMED ACCT I"

Fall 2014
ACC 3313, 001 "Intermediate Accounting I"
ACC 3313, 004 "Intermediate Accounting I"
ACC 3313, 005 "Intermediate Accounting I"

Spring 2014
ACC 3313, 251 "Intermediate Accounting I"
ACC 3313, 252 "Intermediate Accounting I"
ACC 3313, 253 "Intermediate Accounting I"

Spring 2015
ACC 3313, 251,252,253 "Intermediate I"

C. Courses Prepared and Curriculum Development:

Fall 2009
ACC 3313, 005 "Intermediate Accounting I"
ACC 3313, 006 "Intermediate Accounting I"

Funded External Teaching Grants and Contracts:


D. Other:

Non-Credit Instruction Taught Workshop, Texas State University Accounting Department and Beta Alpha Psi, 50 participants. (January 16, 2015).

III. SCHOLARLY/CREATIVE

A. Works in Print (including works accepted, forthcoming, in press):

1. Articles:

a. Refereed Journal Articles:

b. Non-refereed Articles:

2. Conference Proceedings:

a. Refereed Conference Proceedings:


3. Reports:

B. Works not in Print:

1. Papers Presented at Professional Meetings:
   Moffitt, K. (Presenter & Author), Eure, D. (Presenter & Author), 38th Accounting Education Conference, "Beyond the Cheat Sheet," Texas Society of CPAs, Austin, Texas. (October 26, 2012). Learning and Pedagogical Research
   Eure, D. (Presenter & Author), Moffitt, K. (Presenter & Author), Otto, V. (Presenter & Author), 34th Accounting Educators Conference, "Dishonesty in the Classroom," Texas Society of CPAs, Austin, Texas. (November 6, 2010). Learning and Pedagogical Research

2. Workshops:
   Interaction with Accounting Professional, "Business Leadership Week Guest Speaker Matt Kilstrom," Texas State University, San Marcos, Texas. (February 17, 2015).
   Accounting Club, "Spring 2015 Meet the Firms," Texas State University, San Marcos, Texas. (February 6, 2015).
   Interaction with Texas State Students living at Blanco Hall, "Bingo at Blanco Hall," Texas State University, San Marcos, Texas. (November 23, 2014).
   Interaction with Accounting Professionals, "Attended Accounting Advisory Board Meeting," Texas State University, San Marcos, Texas. (November 7, 2014).
   Accounting Club, "Fall 2014 Meet the Firms," Texas State University, San Marcos, Texas. (September 19, 2014).
   Maintenance of Certified Public Accountants License, "CPA License Renewal," Texas State Board of Public Accountancy, Austin, Texas. (February 21, 2014).
   Accounting Club, "Spring 2014 Meet the Firms," Texas State University, San Marcos, Texas. (January 24, 2014).
   Continuing Education Program, "DIY (Do It Yourself Security)," Texas State University-San Marcos, San Marcos, Texas. (January 21, 2014).
Interaction with Accounting Professional, "Meeting with Assistant Vice President for Budgeting, Financial Planning and Analysis," Texas State University, San Marcos, Texas. (January 30, 2013 - October 17, 2013).
Accounting Club, "Fall 2013 Career Services Job Fair," Texas State University, San Marcos, Texas. (October 2, 2013).
Accounting Club, "Fall 2013 Meet the Firms," Texas State University, San Marcos, Texas. (September 20, 2013).
Maintenance of Certified Public Accountants License, "CPA License Renewal," Texas State Board of Public Accountancy, Austin, Texas. (February 28, 2013).
Interaction with Accounting Professional, "Meeting with Assistant Vice President for Budgeting, Financial Planning and Analysis," Texas State University, San Marcos, Texas. (January 25, 2012 - December 15, 2012).
Accounting Club, "Fall 2012 Meet the Firms," Texas State University, San Marcos, Texas. (September 21, 2012).
Interaction with Accounting Professional, "Meeting with Assistant Vice President for Budgeting, Financial Planning and Analysis," Texas State University, San Marcos, Texas. (January 24, 2011 - November 15, 2011).


Maintenance of Certified Public Accountants License, "CPA License Renewal," Texas State Board of Public Accountancy, Austin, Texas. (March 18, 2011).

Continuing Education Program, "Accounting Education Conference," Texas Society of Certified Public Accountants, Austin, Texas. (November 5, 2010 - November 6, 2010).

Accounting Club, "Accounting Club Meeting," Texas State University, San Marcos, Texas. (September 30, 2010).


Maintenance of Certified Public Accountants License, "CPA License Renewal," Texas State Board of Public Accountancy, Austin, Texas. (March 5, 2010).

Continuing Education Program, "Personal & Professional Ethics for Texas CPAs," PASS Online, Fort Worth, Texas. (February 4, 2010).


C. Grants and Contracts:

1. Funded External Grants and Contracts:

IV. SERVICE

A. Departmental:
   Committee Member, Bridge to a Successful Accounting Career. (September 2014 - Present).
   Committee Chair, Alumni Success Committee. (September 17, 2013 - Present).
   Committee Member, Scholarship Committee. (August 26, 2013 - Present).
   Committee Chair, Mission Statement Revision. (December 8, 2010 - August 26, 2013).
   Committee Member, Reach for the Stars/Family Campaign. (September 2009 - February 2013).

B. Community:
   Attendee, Meeting, Canyon Lake High School Band Boosters, Fischer, Texas. (August 2012 - Present).
Officer, Treasurer, Rebecca Creek Elementary PTA. (September 2008 - May 2010).
Hospitality Chairman, Rebecca Creek Elementary PTA. (September 2005 - May 2006).
Officer, Treasurer, Rebecca Creek Elementary PTA. (September 2005 - May 2006).
Program Organizer, Rebecca Creek Elementary PTA. (September 2003 - May 2005).

C. Organizations:
American Accounting Association.
American Institute of Certified Public Accountants.
McCoy College of Business Administration  
TEXAS STATE UNIVERSITY  
Department of Accounting  
ACC 3313  Section 251  
Intermediate Accounting I  
Spring 2015

INSTRUCTOR: Kathleen A. Moffitt, CPA, CIA, MACy  
OFFICE: MCOY 307 (Shared office)  
OFF. HOURS: 8:30 – 9:20 and 1:50-2:50 TH  
Or by appointment  
TEL: 512-245-3905 (Voice)  
512-245-7973 (Fax)  
E-MAIL: km07@txstate.edu  
LOCATION: McCoy Hall 111  
TIME: 12:30 – 1:50 TH

COURSE DESCRIPTION:

- An in-depth study of accounting concepts and standards with emphasis on current theory and practices related to corporate financial statements particularly stressing asset measurement and presentation.

COURSE MATERIALS:


The loose-leaf binder version may be available for sale either as a new or used item and it may be less expensive than the hardcover version of the text. You may also purchase an e-text if you prefer.

- Other Course Materials: Study Guide (optional); Wiley Plus (optional); a 4-function calculator to be used for quizzes and exams. NOTE: You MUST bring a 4-function calculator for the quizzes and exams. You may NOT use a programmable calculator or a calculator with present value functions. You may not use your cell phone as a calculator.

- Handouts: See TRACS site for any chapter handouts. You will need to print these out yourself and bring to class.

LEARNING OBJECTIVES:

Upon completion of the course, a student will be able to:

- Gain an understanding of the accounting concepts, standards, and practices (including calculation of appropriate amounts to be reported) related to the topics covered.
- Gain an understanding of the financial statement presentation for the topics covered.
- Further develop and apply critical thinking and analytical skills related to financial accounting.

SKILLS AND KNOWLEDGE YOU ARE EXPECTED TO BRING INTO THIS COURSE:

- You are expected to have the following knowledge/skills: knowledge of Excel, basics of college algebra, mathematical reasoning, ability to calculate simple interest, ability to solve word problems, and word processing skills.
PREREQUISITES:

- ACC 2361 with a grade of "C" or higher and ACC 2362 with a grade of "C" or higher.

THIS COURSE IS A PREREQUISITE FOR:

- ACC 3314 with a grade of "B" or higher, ACC 3363 with a grade of "B" or higher, ACC 3365 (or concurrent enrollment), ACC 3385 with a grade of "B" or higher, ACC 4328.

COURSE POLICIES:

WARNING: You must have a solid understanding of the concepts, methods, and terminology covered in ACC 2361 and ACC 2362 BEFORE attempting to master the same material at the intermediate level. Proficiency with the basic mechanics of accounting, i.e., properly journalizing transactions in good form, posting to the general ledger, etc., is assumed in this course. If you are not comfortable with your skills in this area, you would be well advised to spend some time consulting your textbook and/or notes from ACC 2361 to bring yourself up to speed.

ACC 3313 is a rigorous and time-consuming course. It requires in-depth study and analysis and should not be undertaken casually. Several steps may be taken to avoid the "I understand the material, but I just can't do it on the exam" syndrome:

1. Do not take this course in conjunction with a full class load, full-time work and an extensive social life. One or more of them will have to go. This course will require a substantial amount of time. You should plan to attend every class meeting prepared (having read and worked assigned problems ahead of time!)

2. Avoid too many similarly demanding courses.

3. Stay up-to-date in all assignments.

4. Consult me BEFORE YOU ARE HAVING SERIOUS DIFFICULTIES!!

A. INSTRUCTIONAL METHODOLOGY:

- The course will use a mixture of lectures, classroom discussions, and problem solving. Mastery of the material covered in this course is essential for professional accountants, regardless of specialization. As future accounting professionals, you must be prepared for a significantly more challenging and complex environment than ever before. It is no longer sufficient to obtain narrow technical training largely based on the memorization of existing rules and regulations. It is important that you acquire a thorough comprehension of the principles that govern financial accounting and reporting and that you are able to apply these principles to different fact patterns and existing problems, as well as to emerging issues. You also need to be aware of the ethical and international aspects of accounting and must be able to communicate information clearly and concisely.

- Lectures prepare students to complete assignments that are reviewed in class. Additionally, class time will be spent discussing the assigned homework problems. Bring the printed handouts, your homework, and yourself to each class—it is assumed you have read the chapter and have attempted the assigned problems before you come to class. The specific chapters to be covered and homework assignment problems are attached. Exact dates of the examinations (if different from the schedule) will be announced prior to the exam.
• Students are strongly advised to take advantage of all resources for this course; these resources include class time, Student Learning Assistance Center (SLAC located in the library and free to Texas State students), the office hours of your professor, textbook websites, and each other (study groups are particularly helpful for this course.)

B. ATTENDANCE: ATTENDANCE IS EXPECTED

• Attendance will be necessary for you to earn a good grade in this class. History has shown that attendance in class has a direct correlation to success in this course.

C. COURSE REQUIREMENTS:

• Homework: This course involves a substantial study commitment from students. Text reading assignments are to be completed prior to the class in which the material is introduced. Homework assignments should be completed (or worked as far as possible on a "best efforts" basis), prior to the class period during which they are to be reviewed. Participation in class discussion and problem-solving exercises is expected. Being successful at accounting requires lots of practice; working the homework assignments is essential and will greatly increase your understanding of the material. Homework problems have been chosen to reinforce the learning objectives presented in each chapter.

• Quizzes: There will be eleven quizzes during the semester each worth 5 points. I will drop your lowest quiz grade; thus leaving 50 possible points to be earned on quizzes. Quizzes will be taken in-class only and will cover the material in the homework and the chapter readings. They will not usually be announced in advance. There are no make-up quizzes.

• Examinations: There will be four "regular" exams and a mandatory comprehensive final exam (see: "Grade Evaluation" and "Course Outline", below for dates and weightings.) If you make a higher percentage grade on the comprehensive final than on one of the "regular" exams, I will automatically replace that grade with the percentage grade earned on the final.

Policies for testing: All electronic devices must be turned off and placed with books, bags, notebooks, additional personal items, etc. on the floor. You will be given the full class time to complete major exams. I will supply scantrons for each test. You will need to bring a simple 4 function calculator to use during the test. You may NOT use a programmable calculator or a calculator with present value keys. You may NOT use your cell phone as a calculator. When time is up, you will be told to put down your pencils, etc. Any further marks made on the test or scantron will result in a zero for that test. Any attempts at cheating will result in a grade of zero. See academic honesty below for additional details.

• After each exam is given, I will post an announcement on TRACS notifying you of the days you may stop by my office to review your exam. This is your only opportunity to review exams. Exams may only be reviewed until the date posted on the TRACS announcement. After the posted date for exam review has passed, exams will be shredded. Grades posted to TRACS may be disputed/questioned for seven days after posting. Check posted grades regularly and let me know immediately by e-mail of any necessary edits.

• Make-up Examinations: There are no make-up exams. If you miss a "regular" exam, the percentage grade earned on the comprehensive final will be used to replace the missed exam. If you miss more than one "regular" exam, you will receive a zero will result for the second missed exam.
• **Grade Evaluation:** Students' grades are determined by their performance on quizzes, four exams, and a mandatory comprehensive final exam. The allocation of the points is as follows:

<table>
<thead>
<tr>
<th>Points</th>
<th>Total</th>
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<tbody>
<tr>
<td>Examinations (4 @ 100 points each)</td>
<td>400</td>
</tr>
<tr>
<td>Final Comprehensive Exam (1 @ 200 points)</td>
<td>200</td>
</tr>
<tr>
<td>Quizzes (10 @ 5 points each)</td>
<td>50</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>650</strong></td>
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</table>

Grades are on a points earned basis—no curve, no minimum or maximum number of grades.

Letter grade equivalents are as follows:

Out of a possible 650 points:
- 585 points and above = A
- 520 – 584 = B
- 455 – 519 = C
- 390 – 454 = D
- 389 and below = F

• **THERE IS NO "EXTRA CREDIT" PROJECT THAT YOU CAN DO TO IMPROVE YOUR GRADE, AND THERE ARE NO MAKE-UP EXAMS.**

• Faculty and students must retain a record of all graded coursework (projects, exam, etc.) for at least one semester. These may be necessary as evidence to resolve any disputes in grades assigned.

• Appeals for course grade assigned will be considered only for two years beyond one semester after completion of the course.

• An "I" is only assigned when a student fails to complete a vital portion of the course due to conditions beyond their control.

**D. CLASSROOM CIVILITY:**

Disruptive behavior in the classroom is prohibited in Section 2.02 of Texas State's Code of Student Conduct and includes behavior that substantially or repeatedly interferes with the conduct, instruction, and education of a class. The complete Conduct of Classes policy is available at http://www.provost.txstate.edu/pps/policy-and-procedure-statements/4-teaching/pps4-02.html.

**THERE WILL BE NO TEXTING OR CELL PHONE USE DURING CLASS**—(not even as a calculator.) No iPhones, cellphones, or other electronic communications devices are to be on your desk, or your lap during class time. Texting during class may result in your being asked to leave the classroom and having 5 points deducted from your total points.

**USE OF A LAPTOP IS A PRIVILEGE AND NOT A RIGHT. LAPTOPS MAY BE USED ONLY FOR COURSE RELATED ACTIVITIES. IF YOUR USE OF A LAPTOP BECOMES A DISTRACTION TO A FELLOW STUDENT, OR IN THE EVENT YOUR LAPTOP IS NOT BEING USED FOR COURSE RELATED ACTIVITIES, I MAY TERMINATE YOUR PRIVILEGE OF USING A LAPTOP, AND THAT OF THE ENTIRE CLASS.**

No video or audio recordings of class are permitted.
The university code of conduct covers general expected behavior. Conduct yourself in the classroom in a manner that facilitates communication and learning. This includes not talking when others are speaking to the class, cell phones turned off (this includes texting), coming with the necessary textbook and supplies, being on time and leaving only when class is over.

- Students may not wear hats during exams that prevent the professor from knowing where the student is looking.
- Any student found sleeping will be asked to leave the class.
- Beepers, pagers, cellular telephones, and other noise producing electronic devices may only be brought into the classroom if they are turned off, or on a silent alarm.
- Newspapers, magazines, etc. unrelated to class may not be read during class. Similarly personal stereos, video games, etc. may not be operated during class.
- Students arriving late may enter the classroom at any time during the lecture, but please enter quietly.
- Peripheral conversations (i.e. personal conversations) are discourteous and will not be tolerated.

**E. OTHER:**

The McCoy College Student Responsibilities on Learning is available at [http://advising.mccoy.txstate.edu/about/learningpolicy](http://advising.mccoy.txstate.edu/about/learningpolicy).

TRACS will be used primarily for posting announcements and documents.

**UNIVERSITY/COLLEGE POLICIES:**

**A. DROP:** Dropping means that the student will remain enrolled in at least one hour in the current semester. A "W" will be automatically assigned if the drop procedure is completed on or before 11:59 p.m. on March 26, 2015. After this deadline the student will be unable to drop individual classes and will receive the grade earned in the course (see AAPPS 4.07 for a list of grades). It is suggested that students consult the instructor prior to dropping from the class.

**WITHDRAWAL:** Withdrawal means that the student is going to zero hours for the current semester. A "W" will be automatically assigned if the withdrawal procedure is completed on or before 11:50 p.m. on March 26, 2015. After this deadline, the student may withdraw on or before 5:00 p.m. on April 23, 2015. If the student is passing the class on the official date of withdrawal, a "W" grade will be assigned. If the student is failing the class on the date of withdrawal, a "U" grade will be assigned.

**B. ACADEMIC HONESTY:** Submission of any work for a grade for which unauthorized help has been received is termed academic dishonesty and will be grounds for a failing grade in the course. "Unauthorized" is a term used here to designate stealing, copying (with or without permission), collaboration with other individuals, or sharing programming code outside of sanctioned group activities. Students are strongly encouraged to refer to the Texas State student handbook, available at [http://www.dos.txstate.edu/handbook.html](http://www.dos.txstate.edu/handbook.html) for policies related to academic dishonesty. This instructor views any such act as a clear violation of ethical standards and will take appropriate disciplinary and punitive action.
Specific examples of dishonesty in accounting courses include, but are not limited to, the following:

- Sharing answers/files for homework assignments, projects, etc. is considered academic dishonesty. Working together is defined as—teaching each other how to get the correct solutions or explaining concepts, principles, etc. Examples of Academic Dishonesty: One student asking another student for the answer. One student giving the other student the answer.
- Having your cell phone or other recording device out during exams or reviewing exams will be considered academic dishonesty.
- Turning in a computer project or other homework as your work when you have not calculated/entered/typed all of the data entries yourself.
- Letting another student or students turn in a computer project(s) or homework as their work, when you did part or all of the calculations, data entries, or information gathering.
- You must do all the data entries yourself; watching a friend type/enter the data and printing out two copies is dishonest. Working together is acceptable unless the professor has indicated the assignment is to be done individually. Printing multiple copies from one file and the only difference being the name of the student is cheating.
- Copying another student’s file, making minor changes, and turning the work in as entirely your own is also cheating.
- Cheating on homework, quizzes, or other assignments means your overall grade for the course will be reduced one full letter grade and you will not receive points for that assignment.
- Cheating on exams means a zero for the course (F final grade), at a minimum.
- Leaving the classroom with an exam or copy of the exam is academic dishonesty and will result in a failing grade for this course at a minimum.

C. HONOR CODE: All students are required to abide by the Texas State University Honor Code found in UPPS 07.10.01 under attachment I. The pledge for students states:

Students at our University recognize that, to insure honest conduct, more is needed than an expectation of academic honesty, and we therefore adopt the practice of affixing the following pledge of honesty to the work we submit for evaluation:

I pledge to uphold the principles of honesty and responsibility at our University.

The complete University Honor Code may be found at http://www.txstate.edu/effective/upps/upps-07-10-01.html under attachment I. The McCoy College Student Responsibilities on Learning may be found at http://advising.mccoy.txstate.edu/about/learningpolicy.

D. FINANCIAL AID: Federal regulations require students to meet certain minimum academic and attendance standards in order to remain eligible for financial aid assistance. Other program-specific requirements may also exist. Additional information is available at www.finaid.txstate.edu.

E. STUDENTS WITH DISABILITIES: A student with a disability may require an accommodation(s) to participate in the course. They must contact the instructor as soon as possible, typically within the first two weeks of the semester. They will be asked to provide documentation from the Office of Disability Services (ODS) at that time. Failure to contact the instructor in a timely manner will delay any accommodations they may be seeking. Ongoing care by a physician does not automatically qualify you as an ODS special needs student. Students are required to file paperwork for accommodations with ODS each semester. Accommodations granted one semester do not automatically carry forward to the next. See UPPS No. 07.11.01 for additional information.
<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Suggested Homework Assignments</th>
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</thead>
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<tr>
<td>1/20/15</td>
<td>Course Introduction</td>
<td>Due 1/22/15: CA 1-1, CA 1-2, CA 1-3, CA 1-4, CA 1-5, CA 1-8, CA 1-12</td>
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<td>Chapter 1—Financial Accounting and Accounting Standards</td>
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<td>1/22/15</td>
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<td>Due 1/27/15: E 2-4, E 2-5, E 2-6, E 2-7</td>
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<td>Chapter 2—Conceptual Framework for Financial Reporting</td>
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<td>1/27/15</td>
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<td>Due 1/29/15: E 3-1, E 3-2, E 3-5, E 3-6, E 3-11, E 3-14, E 3-16</td>
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<td>Chapter 3—The Accounting Information System</td>
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<td>1/29/15</td>
<td>Chapter 3—Discuss homework</td>
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<td>2/3/15</td>
<td>Exam #1 Chapters 1, 2, &amp; 3</td>
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<td>2/4/15</td>
<td>Last Day to Drop with 100% Refund</td>
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<td>2/5/15</td>
<td>Chapter 4—Income Statement and Related Information</td>
<td>Due 2/10/15: E 4-5, E 4-9, E 4-12, E 4-14, E 4-15</td>
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<td>Chapter 4—Discuss homework</td>
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<td>Chapter 5—Balance Sheet and Statement of Cash Flows</td>
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<td>2/12/15</td>
<td>Chapter 5—Continued</td>
<td>Due 2/17/15: E 5-13, E 5-14</td>
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<td>2/17/15</td>
<td>Chapter 5—Discuss homework</td>
<td>Due 2/19/15: E 6-1, E 6-3, E 6-13, P6-2</td>
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<td>Chapter 6—Accounting and the Time Value of Money</td>
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<td>BUSINESS LEADERSHIP WEEK</td>
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<tr>
<td>2/19/15</td>
<td>Chapter 6—Continued and discuss homework</td>
<td>Due 2/24/15: E 6-7, E 6-10, E 6-13, P6-2</td>
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<td>BUSINESS LEADERSHIP WEEK</td>
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<td>2/24/15</td>
<td>Chapter 6—Discuss homework</td>
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<tr>
<td>2/26/15</td>
<td>Exam #2 Chapters 4, 5, &amp; 6</td>
<td>Due 3/5/15: E 7-4, E 7-5, E 7-7, E 7-8, E 7-9</td>
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<tr>
<td>3/3/15</td>
<td>Chapter 7—Cash and Receivables</td>
<td>Due 3/10/15: E 7-17</td>
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<td>Chapter 7—Continued and discuss homework</td>
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<tr>
<td>3/10/15</td>
<td>Chapter 7—Continued and discuss homework</td>
<td>Due 3/12/15: E 7-22, E 7-25, P 7-2 parts 1,3,4,5</td>
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<td>Date</td>
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<td>3/12/15</td>
<td>Chapter 7—Discuss homework</td>
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<td>3/17/15</td>
<td>SPRING BREAK—Classes Do NOT Meet</td>
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<td>3/26/15</td>
<td>Chapter 8—Continued and discuss homework</td>
<td>Due 3/31/15: E 8-7, E 8-13, E 8-17, E 8-25, E 8-26</td>
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<td><strong>AUTOMATIC “W” DEADLINE (Ends at 11:59 p.m.)</strong></td>
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<td>3/31/15</td>
<td>Chapter 8—Discuss homework</td>
<td>Due 4/2/15: E 9-3, E 9-8</td>
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<td>Chapter 9—Inventories: Additional Valuation Issues</td>
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<td>4/2/15</td>
<td>Chapter 9—Continued and discuss homework</td>
<td>Due 4/7/15: E 9-10, E 9-12, E 9-13, E 9-19, E 9-20</td>
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<td>4/7/15</td>
<td>Chapter 9—Discuss homework</td>
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<td><strong>Exam #3 Chapters 7, 8, &amp; 9</strong></td>
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<td>4/14/15</td>
<td>Chapter 10—Acquisition and Disposition of Property, Plant and Equipment</td>
<td>Due 4/16/15: E 10-2, E 10-7, E 10-8, E 10-9</td>
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<tr>
<td>4/16/15</td>
<td>Chapter 10—Continued and discuss homework</td>
<td>Due 4/21/15: E 10-13, E 10-16 Asset 4, E 10-19, P 10-9</td>
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<tr>
<td>4/21/15</td>
<td>Chapter 10—Discuss homework</td>
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<td><strong>LAST DAY TO WITHDRAW (ends at 5:00 p.m.)</strong></td>
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<td>4/28/15</td>
<td>Chapter 11—Discuss homework</td>
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<td>4/30/15</td>
<td><strong>Exam #4 Chapters 10 &amp; 11</strong></td>
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<tr>
<td>5/12/15</td>
<td>Comprehensive Final Exam Chapters 1-11</td>
<td>NOTE: FINAL EXAM TIME IS EARLIER THAN NORMAL CLASS TIME</td>
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<td>11:00 a.m. – 1:30 p.m.</td>
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**COURSE SYLLABUS and OUTLINE**
ACC 3313  Sec 251  Page 8 of 8
July 3, 2014

Kathleen Moffitt
Department of Accounting
450 McCoy Hall
Texas State University

Dear Kathleen:

As part of the Transfer Student Appreciation of Campus Support program, an e-mail celebrating the success of our transfer students joining the Texas State community during the 2013-2014 academic year was sent late last semester. They were congratulated on their accomplishments and were asked to name any faculty or staff member(s) that they felt contributed significantly to their success and development throughout their first year on campus.

Congratulations! You were named by the following transfer student as a person at Texas State University who made a contribution to their academic career:

Jordan Draper’s comment:

Ms. Moffit is an excellent professor and it is evident that she truly cares about her students (and accounting!). I’ve heard nothing but good things from her past students, and after this Spring 2014 semester, I definitely agree. She encourages and listens to student feedback and incorporates it into her teaching. What I especially liked about her teaching was how she continually reminded us to see the current specific topic in the context of the ‘bigger picture’ of accounting. Also, she has encouraged us to take advantage of other resources that Texas State has to offer.

There is always a sense of accomplishment in knowing that your efforts during the past year have dramatically influenced the lives of one or more transfer students. Throughout the year, you have given your time and talent to many students. It is dedicated individuals such as you that make a real difference in our student’s academic and personal development. It is my pleasure to be able to thank you on behalf of the student(s) whose life/lives you have touched. The students appreciate it, and we in the Retention Management and Planning Office offer our thanks for helping make Texas State “The Rising Star of Texas”!

Sincerely,

[Signature]

Dr. Jennifer A. Beck
Director, Retention Management & Planning

cc: Dr. Joanne H. Smith,
Vice President for Student Affairs
This Semester!!

Roth, Sterling P

Sent: Tuesday, May 06, 2014 4:40 PM
To: Moffitt, Kathleen A

I have never done this, but I hope I feel compelled to do it many more times before I graduate.

You have been the best professor I have ever had the pleasure to learn under, in my entire higher educational career. You presented the material in a way that everyone could learn and made sure we knew what was important. I've never received instruction from a professor that made me excited to learn the material like you have, and you made me excited to further my education and, hopefully, one day be a CPA. During your class I have never been more sure of what I wanted to do for the rest of my life. I hope when I am at the point that you are in my career I am still as excited about my job as you, and able to do my job as well as you do. Thank you so much for his semester. I learned so much and was happy to come to class everyday. I tell everyone I know, that wants to get into McCoy that they have to take you for intermediate 1 because you are the best professor I've ever had.

I hope this email is encouraging and I hope you keep teaching for a long time, because Texas State is better for it.

Thank you, have a great summer with your family.
Sterling Roth
Thank you
Owens, Kirk A

Sent: Wednesday, May 07, 2014 2:20 PM
To: Moffitt, Kathleen A

You have been the greatest teacher I've had here at Texas state. Having you the first time was awesome, but the second time really showed me why I love accounting. I'm thankful to have had such an amazing professor that cares for every student and wants what's best for them. I felt the urge to email you because you deserve a thank you every now and then for what you do. Teachers affect every student and you have definitely done the best at being a good teacher and role model. Thank you so much for having me as your student and I hope you enjoy your summer. God bless.

Sincerely,
Kirk Owens