

**From:** Eure, Diane M  
**Sent:** Saturday, February 20, 2016 4:06 PM  
**To:** Faculty Senate <FacultySenate@txstate.edu>  
**Subject:** Part-Time Teaching Award Nomination - Ponder

I would like to nominate Ms Elizabeth Ponder, part-time lecturer in Accounting, Net ID# e\_p156 for the Part-Time teaching award.

Elizabeth has taught both financial and managerial accounting which is required of all business majors. Elizabeth breaks down the content so students that are hearing about the difficult subject of Accounting for the first time are able to understand. She uses a variety of methods in class so learners of all styles and abilities have a chance to succeed. She explores and incorporates new methods and technology into the classroom each semester. Elizabeth spends as much time as needed to serve the students interest. She offers extra review sessions each semester to help them prepare for a rigorous comprehensive final exam. She identifies students that have a knack for Accounting and encourages them to become involved with the various student Accounting Organizations.

*Diane Eure*, MBA, CPA

Texas State University  
McCoy College of Business  
Accounting Department  
San Marcos, Texas 78666  
512-245-2019  
[db01@txstate.edu](mailto:db01@txstate.edu)

Elizabeth Ponder

Part-time Teaching Excellence Award

Teaching Practice Prompts Responses

What are your personal strengths as a teacher?

My personal strengths as a teacher include my experience, my technology skills, and my ability to relate to young adults. I have taught accounting part-time at the college level for over 10 years. Immediately before coming to Texas State, I taught at five different campuses of Austin Community College. I also taught four years at St. Edwards University and prior to that at Texas Tech University.

I enjoy using technology in the classroom. My goal is to implement as many elements of a “flipped classroom” into my lectures without requiring totally outside- the -classroom preparation on the part of my students. I use power points to make my lectures succinct and concise. I then present active problem solving opportunities using Excel, our textbook online software, or through the Top Hat app for smart phones.

Finally, I feel like I am able to relate well to young adults. I have two daughters (and two son-in-laws) who are 28 and 23. I enjoy bouncing ideas off them before presenting them to my students: videos, new technology tools, unique presentation approaches. I also try to relate the corporate financial accounting topics I present to personal finance. For example, when teaching bad debt expense, I encourage students to check their own credit reports and work towards establishing good credit now. Before introducing them to payroll accounting, I show them how the W-4 they sign upon taking a new job effects the income tax withheld from their paycheck and I encourage them to recompute their payroll deductions.

How has your teaching changed since you began teaching and what have you done to improve it?

As I have grown more comfortable in the classroom, my classes have become much more interactive. I call on students individually to answer questions or assist me in the classroom. I often ask for volunteers to work problems in front of the class or to manipulate Excel as I verbalize the process necessary to solve a particular problem. I can remember when the only teaching aid I used was a chalk board or an overhead projector; now I use power points, excel, textbook software, online calculation tools, you tube, document cameras, and smart phone apps in addition to the white board and class handouts.

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

Undoubtedly for me, the most challenging teaching in Financial Accounting Principles occurs at the beginning of the semester. Most traditional college students struggle with the concept of dual-entry accounting and the understanding that accounting is most basically the process of keeping an algebraic equation in balance. Currently, I encourage them to "think in 3D" by presenting a fictitious start-up company called Dapper Dog, Inc. Dapper Dog has just purchased a dog wash machine which is actually marketed by a company called Evolution Dog Wash. I show them the product video online for the machine we are purchasing, and then we translate a series of startup business transactions into increases and decreases in the accounting equation and ultimately debits and credits. Having a visual reference for these transactions helps them understand the concepts of labeling changes in the equation as changes in variables with names such as Accounts Receivable, Revenues, Stockholders Equity, and Retained Earnings. I also use a tool I call the "Color Chart" to help them remember how categories increase (and decrease) account with debits and credits.

Examples of innovative assignments and course design components

This semester I have integrated the use of a smart phone app called Top Hat into my lectures. Top Hat allows the students to submit answers anonymously in the classroom. Although, I can see their individual responses, we are able to compare problem solving results immediately on a % of class basis. For example, the report shown on the screen to the class might show that 30 of the 48 students got a certain correct response to a question I asked. Students are then able to get feedback immediately on their understanding of the material relative to others in the class. I find students become more aware of their strengths and weaknesses early in the learning process; I'm seeing more students during office hours and hearing less of "I thought I knew the material" after testing.

Creating this type of interactive environment in my classroom is the most dramatic change I've made in my teaching since I started using Power points about eight years ago. This app is especially effective in a large classroom setting where students are reluctant to share responses at the risk of appearing "dumb." Currently, I am using responses submitted through Top Hat as a participation type grade with minimal credit for correct versus incorrect answers.

Top Hat also adds another dimension to my teaching by allowing me to point out quickly concepts that I may not have covered specifically in lecture. For example, I am able to highlight through a multiple choice question a high level conclusion about the detailed information I've just presented.

## TEXAS STATE VITA

### I. Academic/Professional Background

A. Name: Elizabeth A. Ponder Title: Lecturer

#### B. Educational Background

<i>Degree</i>	<i>Year</i>	<i>University</i>	<i>Major</i>	<i>Thesis/Dissertation</i>
MS	1983	Texas Tech University	Accounting	
BBA	1979	Texas A&M University	Accounting	

#### C. University Experience

<i>Position</i>	<i>University</i>	<i>Dates</i>
Lecturer	Texas State University	2015 - Present
Associate Adjunct Professor	Austin Community College	2011 - 2015
Adjunct Instructor	St. Edward's University	2006 - 2009
Lecturer	Texas Tech University	1982 - 1985

#### D. Relevant Professional Experience

<i>Position</i>	<i>Entity</i>	<i>Dates</i>
Seasonal Tax Accountant	Broder, Pineider, & Ford LLP	2001
Seasonal Tax Accountant	Pete Miller and Associates, CPAs	2000
Controller	Financial Analysis, Inc.	1986 - 1987
Internal Auditor	Texas Instruments	1981 - 1982
Senior Auditor	Main Hurdman (Now KPMG)	1979 - 1981
Senior Auditor	Peat, Marwick, Mitchell (Now KPMG)	1979 - 1981

E. Other Professional Credentials (licensure, certification, etc.)  
Certified Public Accountant, AICPA. (December 1983 - Present).

### II. TEACHING

#### A. Courses Taught:

Spring 2016  
ACC 2361.252 "Introduction to Financial Accounting"  
ACC 2361.253 "Introduction to Financial Accounting"

ACC 2361.256 "Introduction to Financial Accounting"

Fall 2015

ACC 2361.4 "Introduction to Financial Accounting"

ACC 2361.8 "Introduction to Financial Accounting"

ACC 2361.9 "Introduction to Financial Accounting"

Spring 2015

ACC 2362.256 "Intro to Mgrl Acc"

ACC 2362.258 "Intro to Mgrl Acc"

B. Courses Prepared and Curriculum Development:

Fall 2015

ACC 2361.4 "Introduction to Financial Accounting"

ACC 2361.8 "Introduction to Financial Accounting"

ACC 2361.9 "Introduction to Financial Accounting"

Spring 2015

ACC 2362.256 "Intro to Mgrl Acc"

ACC 2362.258 "Intro to Mgrl Acc"

**III. SCHOLARLY/CREATIVE**

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

1. Books (if not refereed, please indicate):

a. Chapters in Books:

Ponder, E. H. (1986). *A Practitioner's Guide to Segment Disclosures as Required by Generally Accepted Accounting Principles* (pp. 203-234). New York, New York: Quorum Books. Applied or Integration/Application Scholarship

2. Articles:

a. Non-refereed Articles:

Ponder, E. H. (1984). Operational Auditing by CPA Firms. *The New York State Society of CPAs, LIV*(10), 38-50. Applied or Integration/Application Scholarship

B. Works not in Print:

1. Workshops:

Seminar, "Active Learning in a Flipped Classroom," Instructional Technologies Support, TSU, San Marcos, Texas, USA. (March 4, 2016).

Self-Study Program, "Windows 10," The CPE Store, Tomball, TX, USA. (December 21, 2015).

Self-Study Program, "Personal and Professional Ethics for Texas CPAs," APlusCPE, Richardson, TX, USA. (December 14, 2015).

Self-Study Program, "A Guide to the New ASB Clarity Project," Surgent McCoy CPE, LLC, Devon, PA, USA. (December 13, 2015).

Self-Study Program, "Analysis and Uses of Financial Statements," Apex CPE, Houston, TX, USA. (November 5, 2015).

Conference Attendance, "41st Annual Accounting Educators Conference," TSCPA, Austin, Texas, USA. (October 30, 2015 - October 31, 2015).

Self-Study Program, "Analyzing Cost Data for Management," Apex CPE, Houston, TX, USA. (December 17, 2014).

Self-Study Program, "Compilation and Review: Overview," Surgent McCoy CPE, LLC, Devon, PA, USA. (December 13, 2014).

Self-Study Program, "Organization and Time Management," Apex CPE, Houston, TX, USA. (November 22, 2014).

Seminar, "How Risk Management Works and Why You Should Care," TSCPA, Austin, TX, USA. (May 19, 2014).

Self-Study Program, "Ethics: An Overview for CPAs," Beacon Hill Financial Educators, Boston, MA, USA. (December 18, 2013).

Self-Study Program, "FASB Update: New and Recent Accounting Stds Update," Surgent McCoy CPE, LLC, Devon, PA, USA. (December 13, 2013).

Self-Study Program, "The CPA's Guide to Business Marketing and Management Strategies," Surgent McCoy CPE, LLC, Devon, PA, USA. (December 13, 2013).

Seminar, "Train the Trainer Natl Endowment for Financial Education," Texas Credit Union Foundation, Austin, Texas, United States. (May 23, 2013).

Seminar, "Teaching Accounting to Millennials," Wiley Faculty Network, Austin, TX, USA. (February 1, 2013).

Seminar, "State Legislative Update for CPAs," TSCPA, Austin, TX, USA. (January 24, 2013).

Self-Study Program, "Annual Accounting and Auditing Update," Surgent McCoy CPE, LLC, Devon, PA, USA. (January 3, 2013).

Self-Study Program, "Cost Accounting Fundamentals," Master CPE, Mercer Island, WA, USA. (December 18, 2012).

Self-Study Program, "Effective Business Communications," Master CPE, Mercer Island, WA, USA. (December 7, 2012).

Self-Study Program, "Preparing Individual Tax Returns for New Staff," Surgent McCoy CPE, LLC, Devon, PA, USA. (December 6, 2012).

Continuing Education Program, "Professional Issues Update," TSCPA, Austin, TX, USA. (November 29, 2012).

Self-Study Program, "Accounting for Management," Master CPE, Mercer Island, WA, USA. (January 3, 2012).

#### **IV. SERVICE**

- A. Organizations:  
Co-Chair Junior Duel Competition Committee, Texas Society of CPAs. (August 2014 - May 2015).

**TEXAS STATE UNIVERSITY**  
**McCoy College of Business Administration**  
**Department of Accounting**  
**ACC 2361 - Introduction to Financial Accounting**  
**Spring 2016**

**INSTRUCTOR:** Elizabeth Ponder

**TEL:** Office: 512-245-3296

**OFFICE:** McCoy 307

**E-Mail:** eponder@txstate.edu

**OFFICE HOURS:** MW 12- 2 pm  
(2361.252)

**CLASS TIMES:** 9:00 McCoy 111

(2361.256)

10:00 McCoy 111

(2361.253)

11:00 McCoy 111

**ANNOUNCEMENTS & HANDOUTS:** TRACS at Texas State University ([www.txstate.edu](http://www.txstate.edu))

**COURSE DESCRIPTION:**

**ACC 2361 Introduction to Financial Accounting. (3-0)** An introduction to financial accounting concepts and their application in the accounting process for business organizations, including financial statement preparation, analysis and communication of financial information and related ethical responsibilities.

**COURSE MATERIALS:**

**Required Registration/Access Code:** A registration/access code is required for this course. This code comes only with the purchase of a NEW textbook from a campus bookstore **or** directly from the publisher McGraw-Hill.

**Required Textbook: Fundamentals of Financial Accounting 4<sup>th</sup> Edition  
Phillips/Libby/Libby**

ISBN 9781259392672 **MUST HAVE CONNECTPLUS ACCESS FOR HOMEWORK!**

Option 1) Purchase the access code and PRINTED version from the bookstores. This will come in a package and will include a color, loose-leaf text and a printed access code to ConnectPlus. This package also includes printouts of all the exercises and problems from the text. This allows you to bring printouts to class for use in class assignments or to prepare homework before signing in to the online homework site.

Option 2) Purchase the access code and E-BOOK online through TRACS. Go to class TRACS page, click the Connect tab, and register. Note: If you choose “Free Trial,” upgrade to paid access before your trial ends to maintain ConnectPlus access. This option also allows you to get a “print upgrade” for \$25 (loose-leaf B&W you print yourself).

Purchase of a textbook from other than these two options will still require the purchase of an access code for use of the online homework system and will most likely require a greater cash outlay.

**Required Website- online homework submission: [mheducation.com/connect](http://mheducation.com/connect)** This site is required for this course for use of online homework component and is available to use with your Connectplus access code. The site is available through your TRACS website, which will automatically load your class section’s URL.

At this URL address you will find all the online materials, including an electronic copy of the textbook and access to Connect. All homework assignments will be completed here.

The textbook’s student companion website (<http://www.mhhe.com/phillips4e>) is available to you without additional cost. This website provides access to selected power point slides, excel templates, sample quizzes, etc.

**Required: Top Hat account.** A Top Hat account is required for this course for use with in-class assignments and attendance. You will receive an email invitation to purchase a Top Hat account and enroll in the course during the first week of class.

#### **Other Required Course Materials:**

- ◆ Calculator. For purposes of this course, any inexpensive, 4-function calculator is sufficient. This calculator will be used during class and during exams. The McCoy College of Business utilizes the HP 10BII (cost about \$30.00-\$35.00) in its CIS, Finance and Statistics courses. You may **not** use the calculator function of a cell phone, notepad or any other device for in-class exams. You may **not** use what is commonly known as a graphing calculator during accounting exams. This means, for example, any of the TI-80 series of calculators that most of you brought from high school are not allowed.

#### **LEARNING OBJECTIVES:**

1. Students will comprehend how accounting information is collected and processed to prepare financial statements.
2. Students will comprehend how accounting information is used by various parties (e.g., management, stockholders, creditors, etc.) to make sound decisions.

More specifically, this course is intended to accomplish the following:

- a. Comprehend the role and nature of accounting, the social, political, legal and regulatory environment of accounting in the U.S., and the issues and principles that underlie the preparation of financial statements, including the ethical expectations.
- b. Acquire and use analytical skills and accounting concepts, principles and assumptions to critically analyze and solve basic accounting problems, including the use of accounting methods for evaluating, recording, classifying and presenting information.
- c. Demonstrate the ability to understand and use financial statements to make sound decisions.
- d. Recognize the limitations and inaccuracies inherent in the accounting process and in financial statements.

Course content to be followed in accomplishing these objectives is outlined in the assignment schedule at the end of this document.

### **SKILLS YOU ARE EXPECTED TO BRING INTO THIS COURSE:**

1. Basics of college algebra
2. Mathematical reasoning
3. Calculation of simple interest
4. The ability to solve word problems
5. Knowledge of Excel (or, willingness to learn the software as you learn accounting)
6. Word-processing skills

### **PREREQUISITES:**

MATH 1319 or equivalent. Mathematics for Business and Economics

**Accounting 2361 is a prerequisite for:**

**Accounting 2362 Introduction to Managerial Accounting**

**Accounting 3313 Intermediate Accounting I (requires a grade of "C" or higher in ACC 2361).**

**Intermediate Accounting I (3313) expands your knowledge of the topics covered on Accounting 2361. Cost Accounting (3365) expands your knowledge of the topics covered in Accounting 2362. Accounting and Finance majors in particular should keep this sequence in mind when discussing your degree plan with your advisor.**

### **COURSE POLICIES:**

#### **A. INSTRUCTIONAL METHODOLOGY:**

This class will consist of lectures, classroom discussions, and problem solving (individually, in groups and as a class). The objective is to encourage class participation to clarify and

elaborate on items of special relevance and/or difficulty. If you are confused or uncertain about items discussed or if concepts in the reading material remain unclear, you are encouraged to ask questions and to request that points be explained in more detail. You should bring your book to each class. It is assumed you have read the chapters before lectures begin. Reading the chapters is essential to your success in this class. **A Learnsmart exercise will be assigned before we begin each chapter to encourage you to become familiar with the chapter material before we begin the class discussion.** The course schedule at the end of this document shows the scheduled “discussion/lecture” dates for each assignment topic and exam dates.

Students are strongly advised to take advantage of all available resources for this course, including class time, my office hours, SLAC, websites, and each other (study groups are particularly helpful for this course).

## **B. ATTENDANCE:**

1. History has shown that attendance in class has a direct correlation to success in this course. However, the establishment of this as a priority is up to you. Attendance will be taken through the Top Hat app required for this class.
2. Points earned during class cannot be made up unless there is an excused absence. The only excused absences are when another Texas State professor, coach, etc., requires you to be elsewhere for a school sponsored activity (advance notice required), or you and I have made other arrangements in advance.
3. Habitual tardiness is not acceptable. Your class schedule should have been determined in such a manner as to allow sufficient time to leave one class and arrive at your next class on time. Tardiness because of unforeseen circumstances should not deter you from entering the classroom.

## **C. COURSE REQUIREMENTS:**

### **Assignments:**

**HOMEWORK:** will be completed using the online using Connect. Homework assignments will count 10% of your grade.

Homework assignments and due dates are available in Connect and on the Course Schedule posted on TRACS. Connect will lock out submissions at the time shown, so be sure to schedule your time accordingly. Remember, these assignments are preliminary and are subject to change as the semester progresses. It is your responsibility to keep up with any changes.

**ACCOUNTING PROCESS PROJECT:** This project will count 3% of your grade. You will receive a handout in class of the portion of the project which must be completed on paper and handed in by the designated due date. Failure to hand in this paper copy of the project will result in a 0 on the project. The project must be also be submitted online. The project will be graded according to the rubric presented in class.

**TOP HAT ATTENDANCE AND ASSIGNMENTS:** In class questions and attendance as documented through Top Hat will count 7% of your grade. This app will be used in class and is available on all smart phones, tablets, and laptops and will require internet access.

**Examinations:**

- **Exam Dates:** Please arrange your schedules now to take the exams on the dates indicated on the class schedule. Exam dates will not be changed except for an extraordinary situation. Exams will be multiple choice and/or problems. The final exam is a comprehensive departmental exam and usually consists of 60-80 multiple choice questions.
- **Restroom breaks:** It is extremely distracting, especially in the theater classrooms, for students to request bathroom breaks during an exam. Please take your bathroom break before the exam starts so you do not disrupt the concentration of your classmates.
- **Exam Identification:** You must bring a photo id, preferably your Texas State student ID, with you on exam dates. If you are in a classroom with tables, place your ID at the top edge of your table. In the theater classrooms, you must present the ID and exam to the Professor or Graduate Assistant when turning in your exam. During exams you cannot wear anything on your head that obstructs the view of your face. You cannot use cell phones or other communicating devices. The only items in front of you should be items provided by me (exam and scantron), your pencils, erasers, non-graphing calculator and your photo ID if appropriate.
- **Exam Conclusion:** When “time” is called, this means you must immediately lay down your pencil and turn in your exam and scantron. DO NOT make any more entries on your scantron or exam. Failure to comply is a form of cheating. Should you take extra time after the said exam time is over, your exam grade will be lowered by up to one letter grade.

As a courtesy to your classmates, please turn off all cell phones, pagers, etc, before class starts. Any paging during an exam (i.e. a cell phone ringing) is subject to a 3 point reduction of your score.

- **Exam Review Time:** You may review each of your exams in my office until the next exam date.

**Make-Up Examinations:**

**There are no make-up exams except in extraordinary circumstances.** Since a make-up exam would allow for additional study time, it therefore also allows for a more difficult exam to be given. A missed exam results in a grade of “0” for that exam. Make-up exams will be computer generated. Exam questions are rated as “easy”; “medium”; or “difficult”. All make-up exam questions will be from the medium and difficult ratings, and all topics from the chapters are available for examination, whether covered in class or not. All test taking formats are available for use on a make-up exam. The only exception is for school sponsored activities, for which I expect at least a one week notification prior to the exam.

If you have received authorization to take a make-up exam, you will receive notification of the time and location and where it will be taken. Only one make-up exam may be scheduled.

**Grade Evaluation:**

Semester grades are a function of your performance on exams, projects, homework, attendance and class participation. Your final grade will be determined using the following factors **as a guideline:**

	<u>Approximate Value</u>
	<u>Percent</u>
❖ Examinations (4)	60%
❖ Comprehensive Final Exam	20
❖ Learnsmart and Homework	10
❖ Accounting Process Project	3
❖ <u>Top Hat –Attendance and class questions</u>	<u>7</u>
<b>TOTAL</b>	<b>100%</b>

Grades are earned on a percent basis:

- "A" => 90%
- "B" => 80%
- "C" => 70%
- "D" => 60%
- "F" < 60%

Grades announced at the end of the semester will not be changed for any reason other than clear-cut mathematical or grading errors. Do not depend on a grade curve to raise your final grade. Grades are strictly on a percentage point basis, no minimum or maximum number of grades at a certain grade level.

- Faculty and students should retain a record of all graded coursework (projects, quizzes, exams, 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.

### **Time Management Skills:**

Time management skills are included in this class as part of your commitment. Meeting deadlines is part of the business environment and definitely part of the accounting environment. Your grades on quizzes, homework assignments, project papers, etc., will be considered correct unless you contact the professor for possible corrections no later than one week after that course section's exam. Any quizzes, in-class exercises, projects, etc. you have not picked up/requested will be destroyed no later than one week after that course section's exam. Your scantrons and a master copy of all exams will be kept on file. Individual exams will be destroyed upon taking the next scheduled exam, or, in the case of the final exam, three weeks after completion of the final exam. Unless errors are reported before these deadlines records in the grade book will be considered accurate. The grade book is kept indefinitely.

### **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>
- Cell phones should be put away for exam purposes. If your cell phone rings during an exam, you are subject to a 3 point deduction on your exam score.
- Students arriving late may enter the classroom at any time during the lecture. However, habitual tardiness should be avoided.
- If you are talking, sleeping, texting, etc. during lectures and either the students surrounding you or the professor finds these actions distracting, you will be asked to leave the classroom.

#### **E. OTHER:**

- A syllabus is an organizational plan and as such it may be necessary to make changes. Each student is responsible for finding out about any changes announced in class.
- E-mail messages, especially those with attachments: In order to receive a response, your email messages must include first name, last name, course section or time.
- Please do not hesitate to seek assistance, especially during the first chapters. Delays in seeking help can result in you having to drop this course. You have help available - your professor, accounting teaching assistant provided free of charge by the Department of Accounting, SLAC, classmates, and the text website. The formation of study groups is especially helpful in this class.
- There will not be any "grade improvement" projects in this class. If you have a bad test, you will need to do better on the others to get a good grade.
- Students should also refer to: **Students' Responsibilities on Advising and Learning** found at <http://advising.mccoy.txstate.edu/about/learningpolicy>.

#### **UNIVERSITY/COLLEGE POLICIES:**

##### **A. DROP/WITHDRAWAL REQUIREMENTS**

**It is your responsibility to perform this function. Only students can drop a course, faculty cannot drop a student from a course.**

**DROP: THIS IS UNIVERSITY POLICY, NEITHER THE ACCOUNTING DEPARTMENT'S NOR MINE.** Dropping means that you 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 pm on the date shown on the academic calendar for this semester. The academic calendar is located under the Registrar's Office on the University's main web

page. After this deadline you will be unable to drop the course and will receive the grade earned in the class. It is suggested that you consult with me prior to dropping from the class.

**WITHDRAWAL: THIS IS UNIVERSITY POLICY, NEITHER THE ACCOUNTING DEPARTMENT'S NOR MINE.** Withdrawal means that you are going to zero hours for the current semester. A "W" will be assigned if the withdrawal procedure is completed before the drop date discussed above. After that deadline, a student may withdraw from the university until 5:00 pm on the date shown on the academic calendar as last day to withdraw for this semester. The academic calendar is located under the Registrar's Office on the University's main web page. If you are passing the class at the time of withdrawal, a grade of "W" will be assigned. If you are failing the class at the time of withdrawal, a grade of "U" will be assigned.

**If you decide to drop from this course, please comply with Texas State University policies. . It is your responsibility to perform this function. Only students can drop a course, faculty cannot drop a student from a course.**

**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 for policies related to academic dishonesty. These policies may be found at <http://www.dos.txstate.edu/Handbook.html>. **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 include, but are not limited to:

- Turning in a computer project or other homework as your work when you have not done all of the data entries yourself.
- Letting another student turn in a computer project or homework as their work, when you did part or all of the data entries.
- You must do all the data entries yourself; watching a friend do the data entries and printing out two copies is dishonest. Working together is acceptable. Printing multiple copies from one file changing only the name of the students, as stated above, is not deemed doing your own work and qualifies as cheating.
- Copying another file, changing the name and other minor modifications is cheating.
- Cheating on homework qualifies you for a grade of -0- for homework for the semester, which is approximately 10% of your total grade.
- Cheating on exams means a -0- for the exam, and possibly the course.

**C. HONOR CODE:** All students are required to abide by the Texas State University honor code.

The complete honor code may be 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 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 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](http://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 07.11.01](#) for additional information.

### **HOW TO DO WELL IN THIS CLASS:**

- ◆ Prepare for each class meeting by reading in advance the material to be covered and completing the online Learnsmart assignment.
- ◆ Attend every class meeting, bring your text (printed or ebook), sit near the front of the classroom. Register your attendance and complete the Top Hat questions during class.
- ◆ Download the instructor's Power point presentations for note taking during class. Ask any questions necessary to understand the material covered
- ◆ Do the homework when assigned. Utilize "check my works" to maximize homework grades.
- ◆ Create study notes for each exam by summarizing the class notes and text material covered on the exam
- ◆ Use Learnsmart e-book practice questions on your own to test your comprehension of topics covered. Complete the Multiple Choice quizzes linked through the "Multiple Choice Quiz" on TRACS.

- ◆ Complete the multiple choice questions at the end of each textbook chapter.  
Visit the instructor during office hours with specific questions about topics you find difficult.  
Review the results of your exams in the instructor's office, noting questions missed for review before the comprehensive final.

From time to time, it may be necessary to make changes relating to the attached course schedule. Each student is responsible for finding out about any announced changes.

**TEXAS STATE UNIVERSITY**  
**ACC 2361 – INTRODUCTION TO FINANCIAL ACCOUNTING**  
**SPRING 2016**  
**E. PONDER**

W K	DATE	CHAPTER	LECTURE TOPIC	LEARN SMART DUE DATE	HOMEWORK ASSIGNMENT	HW DUE DATE	HW CONTENT In text and Connect	
1	1/20		<b>WELCOME</b>					
	1/22	Chapter 1	Account classifications	1/22	HW 01	1/27	M1-4 thru M1-8	
2	1/25	Chapter 1	Basic Financial Statements				E1-8 E1-9	
	1/27	Chapter 2	Transaction Analysis : Balance Sheet	1/27	HW 02	2/1	CP2-1 E3-7	
	1/29	Chapter 3	Transaction Analysis: Income Statement	1/29			E3-7	
3	2/1	Chapters 2, 3	Journal Entries		HW 0203	2/3	E2-10 M2-15 M2-17 M2-19	E3-10 M3-13 M3-14 M3-16
	2/3	Chapters 2, 3	T-accounts, Trial Balances		HW 03  ACCTG PROJECT	2/10  2/5 2/15	E3-17 E3-18	E3-19 PB3-3
	2/5	Chapter 4	Adjusting entries, Adjusted Trial Balance	2/5				
4	2/8	Chapter 4	Financial Stmt Preparation		HW 04	2/12	M4-3. M4-4,CP4-2	
	2/10	Chapter 4	Closing entries			2/15	PA 4-1	
	2/12	Chapter 4	Complete Accounting Cycle					
5	2/15		<b>Review</b>					
	2/17	<b>Exam 1</b>	<b>Chapters 1,2,3,4</b>					
	2/19	Chapter 5	Multi-Step Income Statement and Ratios	2/19	HW 05	2/24	M5-2, M5-4, M5-10, S5-1	
6	2/22	Chapter 6	Internal Control, Cash, Reconciliation	2/22	HW 06	2/29	M6-6, M6-8, M6-9, E6-3, PA6-2	
	2/24	Chapter 6	Reconciliation, Sales				E6-12, E6-14, E6-18	
	2/26	Chapter 6	Sales, Ratios					
7	2/29	Chapter 7	Inventory Costing	2/29	HW 07	3/7	M7-11,E7-13,E7-14,E7-15,E7-16	
	3/2	Chapter 7	Inventory Costing, Lower Cost or Market (LCM)					
	Mar 4	Chapter 7	Purchases, Returns & Allowances, Ratios				CP7-1, PA7-1, E7-10, E7-17	

W K	DAY	CHAPTER	LECTURE TOPIC	LEARN SMART DUE DATE	HOMEWORK ASSIGNMENT	HW DUE DATE	HW CONTENT In text and Connect
8	3/7		<b>Review</b>				
	3/9	<b>Exam 2</b>	<b>Chapters 5,6,7</b>				
	3/11	Chapter 8	Accounts Receivable	3/11	HW 08	3/25	M8-3, M8-4, M8-5, E8-9, E8-1, PA8-1
9	3/14	SPRING					
	3/16	BREAK WEEK					
	3/18						
1 0	3/21	Chapter 8	A/R Allowance, Notes Receivable				PA8-3, CP8-4, CP8-5
	3/23	Chapter 8	N/R, Ratios, Credit Cards				
	3/25	Chapter 9	PP&E - Cost, Straight Line Depreciation	3/25	HW 09	4/1	E9-7, P9-1, CP9-1
1 1	3/28	Chapter 9	Revising Depreciation, Retirement or Sale				PA9-2, CP9-2
	3/30	Chapter 9	Ratios, Intangibles, Balance Sheet Presentation				E9-12, E9-14
	4/1	Chapter 10	Current Liabilities	4/1	HW 10	4/8	M10-3, M10-4, CP10-2
1 2	4/4	Chapter 10	Bonds				E10-7, E10-8, PB10-4
	4/6	Chapter 10	Bonds, Ratios				
	4/8		<b>Review</b>				
1 3	4/11	<b>Exam 3</b>	<b>Chapters 8,9,10</b>				
	4/13	Chapter 11	Corporations, Stock Issuance	4/13	HW 11	4/20	E11-6, E11-8, PA11-1
	4/15	Chapter 11	Treasure Stock, Preferred Stock, Dividends				M11-8, M11-9, M11-12, E11-7
1 4	4/18	Chapter 11	Dividends, Debt vs. Equity, Ratios				E11-11, CP11-3, M11-13, M11-14, M11-15
	4/20	Chapter 12	Cash Flow Statement - Operating	4/20	HW 12		CP12-2, PA12-2
	4/22	Chapter 12	Complete Statement and Ratios				M12-2, M12-3, PB12-1, CP12-4, PA12-4
1 5	4/25	Chapter 13	Horizontal & Vertical Analysis and Ratio Review	4/25	HW 13	4/27	CP13-1, CP13-2, CP13-3, CP13-4
	4/27		<b>Review</b>				
	4/29	<b>Exam 4</b>	<b>Chapters 11,12,13</b>				
1 6	5/2		<b>FINAL EXAM REVIEW</b>				
		Final Exams	9AM: FRIDAY, MAY 6 8-10:30 10AM: FRIDAY, MAY 6 11-1:30 11AM: MONDAY, MAY 9 8-10:30				

# Memorandum

**To:** Faculty Senate

**From:** Kristen Hartman-Bueche

**Date:** 3/28/2016

**Re:** The teaching effectiveness of Elizabeth Ponder

---

## **A Discussion on the Teaching Effectiveness of Elizabeth Ponder**

Ms. Ponder was my teacher for Managerial Accounting several years ago. I knew I wanted to be an accountant at that time, but I feel like having her as my instructor really solidified that for me early on. Her class was extremely interactive to the point that it felt like we were talking about real life accounting issues rather than just drudging through a textbook. This class was very different than the accounting I had experienced in life and in Financial Accounting, but her explanations made the topic fun and manageable to learn. I always felt like we could ask her questions and she would patiently and carefully see that they were addressed. I remember there was one student in our class who was diligent about learning the subject, but struggled the whole time. You could tell she really wanted to learn as this student would always stop class and ask questions. I was always impressed at how Ms. Ponder never saw this as an annoyance because of the risk of the class falling behind, but rather just another opportunity for us to learn through group discussion. I am about to graduate and have had several phenomenal teachers. With that said, Ms. Ponder is one of the instructors that will stand out and I will think fondly of as I progress through my career. Thank you for reading why I think Ms. Ponder is such an effective instructor and considering her for this award.

# Elizabeth

## Ponder

Professor in the Accounting department at [Texas State University](#), San Marcos, TX

**ARE YOU ELIZABETH PONDER?**

OVERALL QUALITY

4.3

RATERS' AVG. GRADE

C+

HOTNESS



### Top 20 Tags for this Professor

See how other students describe this professor.

THERE FOR YOU (2)

SKIP CLASS? YOU WON'T PASS. (2)

EXPECT HOMEWORK (2) TOUGH GRADER (1)

TESTS ARE TOUGH (1)

CHOOSE YOUR TAGS

HELPFULNESS

4.3

CLARITY

4.3

EASINESS

3.0

### 3 Student Ratings

Start typing your comment...

CONTINUE YOUR RATING

350 characters left

03/09/2016

**GOOD**

4

HELPFULNESS

4

CLARITY

3

EASINESS

ACC2361

For Credit:

Yes

Attendance:

Mandatory

Textbook Use:

You need it sometimes

Grade Received:

C-

THERE FOR YOU EXPECT HOMEWORK

SKIP CLASS? YOU WON'T PASS.

Dr. Ponder was a great Professor! The class overall was tough since every lesson was built off each other. I did struggle with the calculation part of the class, but I always went to office hours for help. She is very helpful and cares for the success of her students. As long as you pay attention in class, do the reviews and homework, you will pas

0 people found this useful

0 people did not find this useful

12/20/2015		ACC2361	TESTS ARE TOUGH TOUGH GRADER EXPECT HOMEWORK
<b>GOOD</b>		<b>For Credit:</b> Yes	Tough class , make sure to do all of the assignments and make sure to understand the terms used.
<b>4</b>		<b>Attendance:</b> Mandatory	
HELPFULNESS			0 people found this useful 0 people did not find this useful
<b>4</b>	CLARITY	<b>Textbook Use:</b> It's a must have	
<b>3</b>	EASINESS	<b>Grade Received:</b> N/A	
12/11/2015		ACC2361	THERE FOR YOU SKIP CLASS? YOU WON'T PASS.
<b>GOOD</b>		<b>For Credit:</b> Yes	This class could be extremely difficult but this professor was very good at explaining the steps for accounting the test are not too difficult as long as you pay attention. It is a must that you show up to every class because there is a attendance grade which can help you out in the end and I couldn't see anyone doing well skipping this class.
<b>5</b>		<b>Attendance:</b> Mandatory	
HELPFULNESS			0 people found this useful 0 people did not find this useful
<b>5</b>	CLARITY	<b>Textbook Use:</b> Essential to passing	
<b>3</b>	EASINESS	<b>Grade Received:</b> B	

20. This is your opportunity to describe the things the instructor did that helped you learn.  
Please answer this question in the space provided below.

Great instructor, I have always struggled with accounting. She made learning fun and effective. Took the time to sit down one on one and explained topics if confused. The large amount of class activities and examples helped me better understand the material. ~~She~~ Mrs. Ponder is one of the best professors I've had here at Texas State!