Course Number: ACCT 5312  
Course Name: Foundations of Accounting  
Instructor: Dr. Steve Hall  
Office Information: Office is OCNR320  
Office phone: (361) 825-2357 Home phone: (361) 334-5444  
E-mail: steven.hall@tamucc.edu or home: fc143@grandecom.net  
Office hours: M 1700-1900, TR 1300-1400 and 1515-1615 or by appointment  
Online learning center on the text’s web site: www.mhhe.com/marshall9e  
Prerequisites: Graduate standing  
Course Description: Theoretical and applied facets of financial and managerial accounting for business. This course will include preparation and communication of financial information as well as the uses of accounting data in planning and controlling activities of business firms and other types of organizations. Not open to students who have completed six semester hours of accounting.  
Relationship to Other Coursework: An MBA requires a basic understanding of the principles of accounting since accounting has been called the language of business. This is a course upon which other MBA courses will build and interrelate. It will be essential in understanding business transactions and how they are recorded. MBA’s must be able to understand financial statements and therefore they will need to draw upon knowledge obtained in other business courses such as finance, economics, management, marketing, operations management, etc.  
Instructional Methodology: Discussion, problems, and computer simulations.  
Performance Evaluation and Grading: (Example)  

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<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Exams (2 exams)</td>
<td>200</td>
<td>66.3%</td>
</tr>
<tr>
<td>Accounting Topic Paper</td>
<td>100</td>
<td>33.7%</td>
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<tr>
<td>Total</td>
<td>300</td>
<td>100%</td>
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A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%, B: 80-89%; C: 70-79%; D: 60-69%; F:0-59%. In some instances, a curve may be applied in determining letter grades.

**Accounting Topic Paper:**
Student will write a paper and do research on why financial statements of governmental entities did not show the mess that most entities are in prior to the last few years. Bankruptcy is a condition where the equity of the entity has a negative balance. If cities, counties, states or country are bankrupt are the financial statements showing that condition? Why of why not? The paper will be a minimum of 5 pages and will be a referenced work. Thought pieces or material that cannot be referenced will subtract materially from your grade for this part of the course. Grammar and spelling will be correct and the paper will be written using MLA Style. The paper in its final form will be due at the end of the course (early papers are encouraged). Final paper will be sent to me as an attachment to my email address.

**Exams:**
An exam will be placed on the website and taken there at the time you have reach that milestone. The student will take the exam prior to the last date to take the exam. The due date will be clearly posted, so please keep up your assignments. Assignments and papers will not be turned in late.

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

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

**Ethical Perspectives:**
Accountants must have a clear understanding of ethical requirements in business and in particular the ethical code for accountants as expressed by, for example, the AICPA and the IMA. Ethical considerations are discussed throughout the course with respect to accounting procedures.

**Global Perspectives:**
The increasing amount of international trade renders it necessary to have at least a minimal knowledge that not all countries conduct their accounting similarly to the United States. Examples will be given throughout the course.

**Demographic Diversity Perspectives:**
This course will not specifically address demographic diversity.

**Political, Social, Legal, Regulatory and Environmental Perspectives:**
Political, Legal and Regulatory aspects of accounting will receive some attention with respect to how accounting rules are derived although the subject will not be discussed in depth. There will be limited coverage of Social and Environmental issues.

**Dropping a Class**

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. November 4, 2011 is the last day to drop a class with an automatic grade of “W” this term.

**Academic Honesty:**

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

**Americans with Disabilities Act Compliance:**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

**Calendar:** Test 1 Chapters 1-6 due by September 18
Test 2 Chapters 7-12 due by October 14
Paper due by October 14