Texas A&M University-Corpus Christi
College of Business
Standardized Course Syllabus

Course Number: ACCT 5315
Course Name: Accounting Topics
Time/Day: Online class – no class meetings – duration: October 17 – December 14
Classroom: Island Online http://iol.tamucc.edu – Blackboard (Bb)
Instructor: Dr. Donald Deis
Office: Dr. Donald Deis – OCNR 387
Phone: Dr. Donald Deis – O: (361) 825-2826, C: (361) 658-1925
Email: donald.deis@tamucc.edu
Office Hours: 2:00-4:00pm T; 5:00-7:00pm T; 9:00-11:00am R; by appointment

Required Materials: Wild, Shaw, and Chiappetta: Fundamental Accounting Principles with

Form 10-K for company that you select for the financial accounting project.

Prerequisites: ACCT 5312 or equivalent.

Course Description:

A continuation of financial and managerial accounting with emphasis on applications, and analysis and
interpretation of financial statements.

Relationship to Other Coursework:

This course is part of the MBA advanced requirements. It is designed as the fundamental graduate course
in accounting required to achieve the MBA degree. Its purpose is to provide the MBA student with an
advanced study of financial statements and managerial accounting techniques in order to understand the
role of accounting information in an organization.

Learning Objectives:

By the end of this course, the students will be able to:

- use technology to conduct in-depth business valuation models and be able to interpret and use the
  model results to make informed business decisions
- use accounting information to make business decisions
- understand and interpret the financial reports of firms in different industries
- recognize the potential effects on financial results of management decisions, corporate
  transactions, and the adoption of different accounting policies
- communicate effectively with other users of company financial reports
Instructional Methodology:

Lecture, problems, and cases.

Performance Evaluation and Grading:

Student performance evaluation may be based on exams, group projects, oral presentations, and a research paper. A sample of the relative weights of each of these components is as follows.

<table>
<thead>
<tr>
<th>Component</th>
<th>Pts</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discussion board participation/homework exercises – primarily Managerial accounting</td>
<td>50</td>
<td>12.5</td>
</tr>
<tr>
<td>Student project – Financial Accounting</td>
<td>50</td>
<td>12.5</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100</td>
<td>25.0</td>
</tr>
<tr>
<td>Exam – Financial Accounting</td>
<td>100</td>
<td>25.0</td>
</tr>
<tr>
<td>Final exam – Managerial Accounting</td>
<td>100</td>
<td>25.0</td>
</tr>
<tr>
<td>Total</td>
<td>400</td>
<td>100%</td>
</tr>
</tbody>
</table>

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.

Oral and Written Communication Content:

Oral and written communication will be practiced by way of class discussion and written answers to homework during the course of the semester. In addition each student will be part of a group presentation of a case during the semester.

Technology Applications:

Case write-ups will be word-processed. Spreadsheet applications should be utilized when possible to enhance the analysis. Group presentations will utilize PowerPoint and other appropriate presentation technology.

Ethical Perspectives:

The behavioral aspect of accounting information will be highlighted in this course. The importance of conveying accounting information in an ethical manner will be stressed.

Global Perspectives:

The focus of this course is the United States; however, formal coverage of international topics is included where relevant.

Demographic Diversity Perspectives:

This course will not specifically address the issue of demographic diversity.

Political, Social, Legal, Regulatory, and Environmental Perspectives:

Accounting information is a critical consideration in the allocation of scarce resources within a society or within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.
Attendance Policy:

Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

Code of Ethics

This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

Academic Integrity/Plagiarism:

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, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in ( ).

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. ( ) is the last day to drop a class with an automatic grade of “W” this term.

Classroom/Professional Behavior:

Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

Grade Appeals:

As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at http://www.tamucc.edu/provost/university_rules/index.html. For assistance and/or
guidance in the grade appeal process, students may contact the Office of Student Affairs.

Disabilities Accommodations:

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 call or visit Disability Services at (361) 825-5816 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.

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Elements of the Balance Sheet</td>
<td>6</td>
</tr>
<tr>
<td>Corporate Financial Statements &amp; Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Financial project</td>
<td></td>
</tr>
<tr>
<td>Financial Accounting Exam</td>
<td>3</td>
</tr>
<tr>
<td>Basic Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Measurement of Cost Behavior</td>
<td>3</td>
</tr>
<tr>
<td>Cost Allocation Management Systems and ABC</td>
<td>3</td>
</tr>
<tr>
<td>Cost-Volume-Profit (CVP) Analysis</td>
<td>6</td>
</tr>
<tr>
<td>Budgeting</td>
<td></td>
</tr>
<tr>
<td>Management Control (Flexible budgets and variance analysis)</td>
<td>6</td>
</tr>
<tr>
<td>Capital Budgeting</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>
course:
Accounting Topics

instructor:
Donald Deis

section:
ACCT5315.W01 Fall 2011

registration dates:
07/13/11 - 12/22/11

online registration instructions

Go to the following Web address and click the "register now" button:

http://connect.mcgraw-hill.com/class/d_deis acct5315w01_fall_2011

Web addresses cannot contain spaces. Use lowercase letters or numbers or special characters ("_" and ".") only.

This is a unique address for ACCT5315.W01 Fall 2011
<table>
<thead>
<tr>
<th>Week # beginning:</th>
<th>Topics (F: Financial Accounting, M: Managerial Accounting)</th>
<th>Textbook Chapter</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| 1: Oct 17        | F Basic financial accounting  
- Inventories  
- Cash  
- Receivables  
- Long-term assets | 1  
6  
8  
9  
10 |  |
| 2: Oct 24        | F Elements of the balance sheet  
- Current liabilities  
- Equities  
- Long-term liabilities  
- Investments | 11  
13  
14  
15 |  |
| 3: Oct 31        | F Financial statements and analysis | 1 (pp. 19-21)  
4 (pp. 146-148)  
5 (p. 192-104)  
16  
17 |  |
| 4: Nov 07        | M Managerial cost concepts  
Cost allocation | 16  
21 | Financial Project Due |
| 5: Nov 14        | M CVP Analysis | 22 |  |
| 6: Nov 21        | M Budgeting | 23 |  |
| 7: Nov 28        | M Flexible budgets & variance analysis | 24 |  |
| 8: Dec 05-06     | M Capital budgeting | 25 |  |
| 9: Final exam period: Dec 8-14 | Complete two exams:  
Financial exam  
Managerial exam |  |  |