Course Number and Time: ACCTG 5315.001 (meets M 7:00 p.m. – 9:30 p.m. in OCNR 130)
Course Name: Accounting Topics
Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu
Office Hours: TTH 10:45 a.m. – 12:15 p.m., 2:00 p.m. – 3:30 p.m., & by appointment

Required Materials:

1) E-book: McGraw-Hill Create, Accounting Topics, ACCT 5315, Texas A&M University – Corpus Christi. This e-book can only be bought from McGraw-Hill publishers. There is no hard copy version. Bring this book to class on your laptop.
   a) Go to http://create.mcgraw-hill.com/shop/
   b) Search for and select book by Title, ISBN.
      ISBN: 9781121649859
      Title: Accounting Topics
      (Direct Link: https://create.mcgraw-hill.com/shop/#/catalog/details/?isbn=9781121649859)
   c) Add the book to your cart and pay using a credit card.

   a) Go to http://www.mypearsonstore.com/bookstore/product.asp?isbn=0132746247&xid=PSED
   c) Buy either the e-book or hard copy. Pearson “seems” to allow e-book to be printed and it is much cheaper than the hard copy. Keep in mind that you are responsible to have the book for the first day of class.

3) Form 10-K for ExxonMobile (posted on Blackboard).

Blackboard 9.1: See Blackboard 9.1 for Form 10-K’s, other postings, announcements, and grades.

Prerequisites: ACCTG 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
- 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

![Professional Demeanor: You will be treated as though this class is your job. Everyone enrolled is expected to be interested in the purpose of attending class and to participate. All must be prepared for each class by behaving professionally and bringing appropriate materials to class. If you engage in social chatting with your neighbor, text message, etc., or are disrespectful in any way, then the professor reserves the right to lower your grade by one letter grade. If you feel that coming to class is not a good use of your time, then you should take the online version of the course.

Instructional Methodology: Lecture, problems, and readings. Read all chapters and go through the problems at the end of every chapter before class. Keep in mind that the professor is NOT obligated to follow exactly what is in the textbook, especially when the professor feels that the textbook overlooks some important concepts/methods or the textbook does not go into enough detail on some important concepts/methods. This is one of the reasons why it is important to come to class.

Performance Evaluation and Grading: Student performance evaluation may be based two sets of readings, assignment problems, and a financial analysis project.

<table>
<thead>
<tr>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statement Analysis Group Project (Capstone Project in Schoenebeck &amp; Holtzman book)</td>
<td>140</td>
</tr>
<tr>
<td>Ethics Cases (Group)</td>
<td>60</td>
</tr>
<tr>
<td>Group Participation Grade</td>
<td>60</td>
</tr>
<tr>
<td>Managerial Accounting Individual Take-Home Exam</td>
<td>140</td>
</tr>
<tr>
<td>Total</td>
<td>400</td>
</tr>
</tbody>
</table>

The 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%.

- There are no curves and no extra credit.
- Late Financial Statement Analysis Project, late Ethics Cases, and late Individual Take-Home Exam will NOT be accepted. No exceptions for whatever reason.
- You CANNOT collaborate with other groups on the Financial Statement Analysis Project and Ethics Cases. Doing so will cause the involved groups to receive zeros for their grade.

1) Financial Statement Analysis Group Project: You will do a financial statement analysis of the Form 10-K for ExxonMobile (filing is posted on Blackboard) using the Capstone Project in Chapter 9 of Schoenebeck & Holtzman.
   a. You will work in groups of at least three. The professor will assign you to the groups (you do not get to choose your group).
   b. Using ExxonMobile, you will write a report. Follow pages 301 through 310 to do the project. There will be no class presentation of your work.
   c. This project is worth 140 points. Thus, the professor will NOT be using the grading scale shown in Chapter 9 of Schoenebeck & Holtzman.
d. Turn it in on the scheduled due date (April 1).
e. Your answers must be well-written with proper grammar and spelling. All calculations must be shown. Failure to do so will result in point deductions.

2) Ethics Cases (Group):
   a. You will work in the same groups as the Financial Analysis Group Project.
   b. Cases 4-6, 5-7 (p. 36-38, p. 100-101) are found in the Create Book under the Case section at the end of the chapter on “AICPA Code of Professional Conduct” and the chapter on “Audit Responsibilities and Accounting Fraud.”
   c. Answer all questions to each of the cases.
   d. Email your answers to the professor on the scheduled due date.
   e. Your answers must be typed and IN YOUR OWN WORDS (nothing can be copied word-for-word). Use proper grammar and spelling. Failure to do so will result in point deductions.

3) Managerial Accounting (Individual) Take-Home Exam: The take-home exam will be posted on Blackboard after April 15th.
   a. You will work individually (by yourself) on the Managerial Accounting Take-Home Exam. You may use your e-book, any other books, and notes.
      i. If you collaborate with anyone (including your former group members) or even ask anyone questions concerning this Exam, you will receive a zero for the Exam.
      ii. You will have to analyze the scenario on your own.
         1. You are tested on how well you paid attention during the lectures and how well you can apply the lectures to new situations. Read the scenario carefully and thoughtfully.
   b. You will fill out the entire analysis in the Excel file posted on Blackboard. Turn it in (email) on the scheduled due date (May 6).
   c. All calculations must be shown. Failure to do so will result in point deductions.

4) Group Participation Grade:
   a. A Group Participation Form will be given whereby your group member(s) will evaluate you based on your effort and participation in the Financial Statement Analysis Project and Ethics Cases. Your Group Participation Grade will be adjusted down from 60 points if you do not do your fair share of the work. Keep in mind that it is unethical if you do not do your fair share.
   b. On the Group Participation Form, you will also evaluate yourself documenting what work you did on the Financial Statement Analysis Project and Ethics Cases. The responses about yourself will be compared to what your group member(s) say about you. For any discrepancies that occur, the group will be scheduled to meet with the professor in person. If you are dishonest about yourself or your group member(s), you will receive a zero for the Group Participation.
   c. It is your own responsibility to work out any group conflicts. At the end of the semester, if you have had any problems in your group, use only the Group Participation Form to outline the problems and solutions, if any. Do NOT use email, office hours, or phone to complain to the professor about your group member(s).
   d. Your responses on the Group Participation Form are confidential between you and the professor. Do NOT ask the professor to tell you what your group member(s) said about you.
   e. Notice that the Group Participation Grade is worth 15% of your grade. This means that a lack of participation (zero score) can drop your grade by more than one letter grade.
If you do not turn in the form, you will receive a zero.

**Oral and Written Communication Content:** Oral and written communication will be practiced by way of class discussion and written answers to cases and homework during the course of the semester.

**Technology Applications:** Case write-ups will be word-processed. Spreadsheet applications should be utilized when possible to enhance the analysis.

**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 expected.

**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 will 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 an F for the course.

**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. April 12, 2012 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 class. 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](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 CCH 116. 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 (Approximate):**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statements and Form 10-Ks</td>
<td>12</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>9</td>
</tr>
<tr>
<td>Auditors’ Reports</td>
<td>3</td>
</tr>
<tr>
<td>Ethics</td>
<td>3</td>
</tr>
<tr>
<td>Introduction to Management Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Cost Allocation Systems</td>
<td>6</td>
</tr>
<tr>
<td>Cost-Volume-Profit (CVP) Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Budgeting</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>
**This schedule (including due dates) is subject to change. Any changes to this or the syllabus will be announced in class.**

**For the Create Book: Chapter numbers listed are based on the chapter listing in the Table of Contents for the Create Book, not the actual chapter numbers from the books from which the chapters came. Page numbers listed are based on the Create Book pages (large page number, highlighted green, at very top of each page), not on the page numbers from the original textbooks from which the chapters came.**

**You are expected to read each chapter before coming to class. Also, you are expected to go through all of the activities at the end of every chapter of the Schoenebeck & Holtzman book before coming to class. The lectures are based on those expectations and you could find yourself unprepared if you do not follow those expectations.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Ethics, FSA Project, Man. Acctg Exam, &amp; Group Participation Form Due (Dates subject to change)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/28</td>
<td>Introduction, Balance Sheet, &amp; Income Statement</td>
<td>Ch. 1, 2, 3 of Schoenebeck &amp; Holtzman</td>
</tr>
<tr>
<td>2/4</td>
<td>Statement of Stockholders’ Equity &amp; Statement of Cash Flows</td>
<td>Ch. 4 &amp; 5 of Schoenebeck &amp; Holtzman</td>
</tr>
<tr>
<td>2/11</td>
<td>Specific Accounts Accounting Cycle</td>
<td>Ch. 6 &amp; 7 of Schoenebeck &amp; Holtzman</td>
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<tr>
<td>2/18</td>
<td>Discuss AICPA Code of Professional Conduct, Audit Responsibilities and Accounting Fraud (Includes discussion of Audit Reports) &amp; Lecture on ExxonMobile 10-K</td>
<td><strong>Ethics Cases (Group) Due:</strong> Cases 4-6, 5-7 of 1st &amp; 2nd Chapters of Create Book</td>
</tr>
<tr>
<td>2/25</td>
<td>TBA</td>
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</tr>
<tr>
<td>3/4</td>
<td>Introduction to Managerial Accounting, Cost Allocation Systems (Handouts)</td>
<td>3rd &amp; 4th Chapters of Create Book</td>
</tr>
<tr>
<td>3/11</td>
<td>Spring Break</td>
<td></td>
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<tr>
<td>3/18</td>
<td>Cost Allocation Systems (Handouts)</td>
<td>5th &amp; 6th Chapters of Create Book</td>
</tr>
<tr>
<td>3/25</td>
<td>TBA</td>
<td></td>
</tr>
<tr>
<td>4/1</td>
<td>Finish up Cost Allocation Systems &amp; Budgeting (Handouts)</td>
<td><strong>FSA Group Project (ExxonMobile) Due Group Participation Form Due</strong> 9th Chapter of Create Book</td>
</tr>
<tr>
<td>4/8</td>
<td>Budgeting (Handouts)</td>
<td></td>
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<tr>
<td>4/15</td>
<td>Cost-Volume-Profit Analysis (Handouts) Variable Costing (Contribution Margin Inc. Statement)</td>
<td>7th &amp; 8th Chapters of Create Book</td>
</tr>
<tr>
<td>4/22</td>
<td>TBA</td>
<td></td>
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<tr>
<td>4/29</td>
<td>TBA</td>
<td></td>
</tr>
<tr>
<td>5/6</td>
<td>TBA</td>
<td><strong>Man. Acctg (Individual) Take-Home Exam Due (Email it to professor)</strong></td>
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</table>