Course Number and Time: ACCTG 5315.001 (meets MW 6:00 p.m. – 9:45 p.m. in OCNR 132)
Course Name: Accounting Topics
Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu (best contact method)
Office Hours: Monday thru Thursday 5:00 p.m. – 6:00 p.m. & other times by appointment (email 48 hours in advance to schedule an 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 by the first day of class.
3) Form 10-K & Annual Report for Intel (posted on Blackboard).

Blackboard 9.1: See Blackboard 9.1 for Form 10-K & Annual Report, other postings, announcements, and grades.

Prerequisites: ACCT 5312 or equivalent

Course Description: A continuation of financial accounting including analysis and interpretation of financial statements as well as extensive coverage of cost and managerial accounting.

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 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
• understand cost and managerial accounting concepts and procedures

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 on quizzes, participation, and a financial statement analysis project.

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<thead>
<tr>
<th></th>
<th>Pts</th>
<th>%</th>
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<tbody>
<tr>
<td>Financial Statement Analysis Group Project (Capstone Project in Schoenebeck &amp; Holtzman book)</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Group Participation Grade</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Online Quizzes (10 @ 10 points each)</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Class Participation</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Total</td>
<td>400</td>
<td>100%</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%.

The method of contact outside of class and office hours is email. When the professor emails the entire class, Blackboard is used and all emails go directly to your Islander email account. The professor is not responsible if you fail to check your Islander email account.

There are no curves and no extra credit.

Turn in all quizzes, projects, and other assignments by their scheduled due dates. Nothing will be accepted late. No exceptions for whatever reason.

You CANNOT collaborate with other groups on the Financial Statement Analysis Project. Doing so will cause the involved groups to receive zeros for their grade.

You CANNOT collaborate with anyone on the quizzes, not even your group members.

1) Financial Statement Analysis Group Project: You will do a financial statement analysis of the Form 10-K & Annual Reports for Intel (filing is posted on Blackboard) using portions of the Capstone Project in Chapter 9 of Schoenebeck & Holtzman. Directions in this syllabus must be followed for guidance. Follow the directions below carefully.
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. Rationale: you need to learn to work with people other than your friends).

b. Using Intel, you will write a report. Follow parts D, E, F on pages 302 through 305 and worksheets A through E on pages 306 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 (July 29) in this format and order (overrides order in book):
   i. Title page with your names
   ii. Part F, Research Summary
   iii. Part D, Financial Statement Analysis
   iv. Part E, Ratio Analysis
   v. Sources Used
   vi. Appendix 1: copies of Worksheets A, B, C, D, E.

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) 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 100 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. It is your responsibility to work out any group conflicts. Do NOT use email, office hours, or phone to complain to the professor about your group member(s). All complaints will be settled using the Group Participation Form. In case of major conflict, use the Group Participation Form to outline all complaints. The professor will call the group to a meeting to settle what grade each member within the group should receive regarding the project.

   c. 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. Since this Group Participation Grade is part of your grade, it would be unethical for the professor to reveal the details about what your group member(s) state about you.

   d. If you do not turn in the form, you will receive a zero.

3) Online Quizzes:
   a. There are 10 online quizzes.
      i. There are two ethics quizzes: Ethics Quiz #1 & Ethics Quiz #2.
      ii. There are 8 managerial accounting quizzes.

   b. Each quiz is worth 10 points and has 10 questions. All 10 quizzes count towards 100 points.

   c. Each quiz is based on the TEXTBOOK AND LECTURES. Failure to read the textbook and attend/participate in class will result in low scores. Just because something in the chapter isn’t covered in the lecture doesn’t mean it won’t be quizzed on.

   d. All quizzes will be posted on Blackboard.
      i. You have 30 minutes to complete each quiz (3 minutes per question).
      ii. You must complete the quiz in one sitting.
      iii. The professor will not re-open a quiz for you.
e. They are open book/notes. You cannot collaborate. If you do, you will receive an F for the course. Since each quiz is timed, keep in mind that you need to study before each quiz. The system will lock you out when the time is up.

4) Class Participation:
   a. Class participation is mandatory. You must be involved in class discussions. Read Chapters before coming to class. You will be penalized if you haven’t read the chapters and/or not involved in class discussions.
   b. The professor will use a seating chart and/or roster to document who participates. Showing up late or failing to show up will result in penalties if you don’t have a legitimate excuse that can be verified (note from boss, doctor).
   c. Failure to show up to class will also result in you missing any valuable information presented in class, which will then result in lower project and quizzes scores.

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. July 26, 2013, 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. 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>
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<tbody>
<tr>
<td>Financial Statements and Form 10-Ks</td>
<td>12</td>
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<tr>
<td>Financial Statement Analysis</td>
<td>9</td>
</tr>
<tr>
<td>Auditors’ Reports</td>
<td>3</td>
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<tr>
<td>Ethics</td>
<td>3</td>
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<tr>
<td>Introduction to Management Accounting</td>
<td>3</td>
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<tr>
<td>Cost Allocation: Traditional Costing and Activity-Based Costing</td>
<td>3</td>
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<tr>
<td>Cost Allocation: Process Costing (includes both weighted average and FIFO)</td>
<td>3</td>
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<tr>
<td>Cost-Volume-Profit Analysis</td>
<td>3</td>
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<tr>
<td>Budgeting (including Variance Analysis)</td>
<td>6</td>
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<tr>
<td>Total</td>
<td>45</td>
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**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 Chapters 1 through 5 of the Schoenebeck & Holtzman book before coming to class.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Due Dates (Subject to Change)</th>
</tr>
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<tbody>
<tr>
<td>M 7/8</td>
<td>Introduction, Balance Sheet, Income Statement, Statement of Stockholders’ Equity, Statement of Cash Flows, etc.</td>
<td>Readings Due: Ch. 1, 2, 3, 4, 5 of Schoenebeck &amp; Holtzman</td>
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<tr>
<td>W 7/10</td>
<td>Continue from Monday &amp; Lecture on Intel 10-K</td>
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<tr>
<td>M 7/15</td>
<td>Discuss AICPA Code of Professional Conduct, Audit Responsibilities and Accounting Fraud (Includes discussion of Audit Reports) &amp; Lecture on Intel 10-K</td>
<td>Readings Due: 1st &amp; 2nd Chapters of Create Book (Read all Cases too)</td>
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<td></td>
<td><strong>Online Ethics Quiz #1 &amp; #2 Due (1st &amp; 2nd Ch of Create)</strong></td>
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<td>M 7/22</td>
<td>Cost Allocation Systems (Handouts)</td>
<td>Readings Due: 5th &amp; 6th Chapters of Create: “Activity-Based Costing and Analysis” &amp; “Process Costing and Analysis”</td>
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<td><strong>Online MA Quizzes #1 &amp; #2 Due (3rd &amp; 4th Ch of Create)</strong></td>
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<td>W 7/24</td>
<td>Cost-Volume-Profit Analysis (Handouts) Variable Costing (Contribution Margin Inc. Statement)</td>
<td>Readings Due: 7th &amp; 8th Chapters of Create: “Cost Behavior and Cost-Volume-Profit Analysis” and “Variable Costing and Performance Reporting”</td>
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<td><strong>Online MA Quizzes #3 &amp; #4 Due (5th &amp; 6th Ch of Create)</strong></td>
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<td>M 7/29</td>
<td>Budgeting (Handouts)</td>
<td>Readings Due: 9th Chapter of Create Book “Master Budgets and Performance Planning”</td>
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<td><strong>Online MA Quiz #5 &amp; #6 Due (7th &amp; 8th Ch of Create)</strong></td>
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<td>W 7/31</td>
<td>Finish Budgeting</td>
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<td><strong>FSA Group Project (Intel) &amp; Group Participation Form Due</strong></td>
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<td>M 8/5</td>
<td>Budgeting/Variance Analysis (Handouts)</td>
<td>Readings Due: 10th Chapter of Create: “Flexible Budgets and Standard Costs”</td>
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<td><strong>Online MA Quiz #7 Due (9th Ch of Create)</strong></td>
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<tr>
<td>W 8/7</td>
<td><strong>Online MA Quiz #8 Due (10th Ch of Create)</strong></td>
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