Course Number and Time: ACCTG 5315.W01 (Web-based course from 10/15 – 12/04)
Course Name: Accounting Topics
Professor: Dr. Lelkes
Office: OCNR 356
Email: Anne-Marie.Lelkes@tamucc.edu
Office Hours: M 10:00a.m. – 2:00p.m., 3:30p.m. – 4:30p.m.
W 3:30p.m. – 4:30p.m. & by appointment (email to schedule appointment)

Blackboard Discussion Forum: Post all of your questions concerning the subject matter of this course in the discussion forum of Blackboard for all to read and join in the discussion. The professor will post a response within 48 hours of your post.

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.
   a) Go to http://create.mcgraw-hill.com/shop/
   b) Search for and select book by Title, ISBN.
      ISBN: 9781121485464
      Title: Accounting Topics
   c) Add the book to your cart and pay using a credit card
2) Form 10-Ks for Ford and General Motors (posted in Blackboard under course content for Financial Project)

Blackboard: See Blackboard for Discussion Forum, Form 10-K’s, project postings, announcements, and grades.

Prerequisites: ACCTG 5312 or equivalent. You are expected to have some knowledge of financial statements before entering this class.

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. You will be required to behave professionally. If you are disrespectful in any way, then the professor reserves the right to lower your grade by one letter grade.

Instructional Methodology: Problems and readings. This is a Web-based course; and thus, a self-study course. You are required to read the chapters in the e-book before attempting the Financial Statement Analysis Project, Ethics Cases, and Assignment Problems. If you have questions, first discuss it with your group members. If you still do not have an answer, then post your questions on the discussion board in Blackboard 9 so everyone will be able to read both the questions and the professor’s responses. Your grades will be posted in the Blackboard grade book. If you want to know what you missed, come by the professor’s office during office hours or schedule an appointment.

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>Pts</th>
<th>%</th>
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<tbody>
<tr>
<td>Financial Statement Analysis Group Project</td>
<td>200</td>
</tr>
<tr>
<td>Ethics Cases (Group)</td>
<td>50</td>
</tr>
<tr>
<td>Assignment Problems (Group), 3 x 50 pts each</td>
<td>150</td>
</tr>
<tr>
<td>Group Participation Grade</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>500</td>
</tr>
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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 Assignment Problems will NOT be accepted. No exceptions for whatever reason.
- You CANNOT collaborate with other groups on the Financial Statement Analysis Project, Ethics Cases, and Assignment Problems. 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 Ford and General Motors (filings are posted on Blackboard) using the Financial Analysis document posted on Blackboard.
   a. You will work in groups of at least three. The professor will assign you to the groups.
   b. Many questions require you to think and to look at what affects the components of the ratios and calculations in order to answer the questions. Discuss these effects within your own groups.
   c. You will fill out the entire analysis Word document. Email it to the professor on the scheduled due date.
   d. 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:
   a. You will work in the same groups as the Financial Analysis Group Project.
   b. Cases 4-9, 4-10, 5-7, 5-9 (p. 312-315, p. 368-369, p. 372-376) 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) **Assignment Problems:**

   a. You will work in the same groups as the Financial Analysis Group Project.
   b. Email your answers to the professor on the scheduled due dates.
   c. Answers must be well-written. All calculations must be shown. Failure to do so will result in point deductions.
   d. All 3 Assignment Problems count for a total of 150 points. Nothing is dropped.

4) **Group Participation Grade:**

   a. A Group Participation Form will be posted whereby your group member(s) will evaluate you based on your effort and participation in the Financial Statement Analysis Project, Ethics Cases, and Assignment Problems. 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. On the Group Participation Form, you will also evaluate yourself documenting what work you did on the Financial Statement Analysis Project, Ethics Cases, and Assignment Problems. The responses about yourself will be compared to what your group member(s) say about you. 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 20% of your grade. This means that a lack of participation (zero score) can drop your grade by two letter grades.

**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, Financial Statement Analysis answers, and answers to assignment problems 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: Since this is a web-based course, students are held responsible for checking the forum postings and announcements in Blackboard frequently and are advised that not doing so 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. November 2, 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. 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>Basic Financial Statements</td>
<td>6</td>
</tr>
<tr>
<td>How to Read a Form 10-K</td>
<td>6</td>
</tr>
<tr>
<td>Auditors’ Reports</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>9</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 (includes flexible budgets)</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>
**This schedule and exercise outline is tentative. Any changes to this or the syllabus will be announced on Blackboard and through email.**

**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.**

**When you email your work to me, I will send a reply that I have received it. If you do not receive a reply, that means I did not receive it, and you will need to re-send it. You may turn in your work early if you wish.**

**Due Dates (Class Begins on Monday, October 15th):**

1) **Due Tuesday, October 30**th by noon, Central Standard Time (South Texas time):
   a. Make sure you have read Ch. 1, 2, 3, 4, 5 (first 5 consecutive chapters) of Create Book as well as the entire 10-K’s for Dodge and Toyota for background to begin the Financial Statement Analysis Group Project. Additionally, read all of the questions in the Financial Statement Analysis Project document posted on Blackboard.
   b. Begin working in your groups on the Financial Statement Analysis Project.
   c. Group Ethics Cases:
      i. Ch. 7 & 8 of Create Book (AICPA Code of Professional Conduct Chapter & Audit Responsibilities and Accounting Fraud Chapter):
         1. Cases 4-6, 5-7 (p. 304-306, p. 368-369)

2) **Due Tuesday, November 6**th by noon, Central Standard Time (South Texas time):
   a. Group Assignment Problem Set #1:
      i. Cost Allocation Systems, Ch. 9, 10, 11, 12 (ninth thru twelfth consecutive chapters) of Create Book:
         1. For Ch. 9, Managerial Accounting Concepts and Principles, do Exercise 17-14 on p. 493.
         2. For Ch. 10, Job-Order Costing and Analysis, & for Ch. 11, Activity-Based Costing and Analysis, do Exercise 16-16 on p. 536-537.
   b. Group Assignment Problem Set #2:
      i. Cost-Volume-Profit Analysis, Ch. 13 of Create Book:
         1. Do Exercise 18-10 on p. 575.
         2. Do Exercise 18-17 on p. 576.
   c. Group Assignment Problem Set #3:
      i. Budgeting, Ch. 14 and 15 of Create Book:

3) **Due Friday, November 16**th by noon, Central Standard Time (South Texas time):
   a. Group Assignment Problem Set #2:
      i. Cost-Volume-Profit Analysis, Ch. 13 of Create Book:
         1. Do Exercise 18-10 on p. 575.
         2. Do Exercise 18-17 on p. 576.
   b. Group Assignment Problem Set #3:
      i. Budgeting, Ch. 14 and 15 of Create Book:

4) **Due Tuesday, December 4**th by noon, Central Standard Time (South Texas time):
   a. Financial Statement Analysis Group Project
   b. Group Participation Form