### Course Information

<table>
<thead>
<tr>
<th><strong>Course Number and Time:</strong></th>
<th>ACCTG 5315.w01 (web-based course from Oct 31 – Dec 17)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Course Name:</strong></td>
<td>Accounting Topics</td>
</tr>
<tr>
<td><strong>Professor:</strong></td>
<td>Dr. Lelkes</td>
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<tr>
<td><strong>Office:</strong></td>
<td>OCNR 356</td>
</tr>
<tr>
<td><strong>Email:</strong></td>
<td><a href="mailto:Anne-Marie.Lelkes@tamucc.edu">Anne-Marie.Lelkes@tamucc.edu</a></td>
</tr>
</tbody>
</table>

The method of contact for this class is by email and Blackboard Discussion Forum. It is best to post all questions you have on the Discussion Forum. If you email and do not receive a reply after 48 hours, re-send the email. Also, the professor sends email using the email function in Blackboard that sends email directly to your Islander Email Account. Make sure you check your Islander Email Account or the Email Account that is connected to Blackboard email function. Check your spam folder in your TAMUCC email just in case. Check Blackboard system settings if you are unsure which email account of yours will be used. The professor is not responsible if you fail to check the proper email account or spam.

### 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.
   - Go to [http://create.mcgraw-hill.com/shop/](http://create.mcgraw-hill.com/shop/)
   - 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)


3) Form 10-Ks for Intel Inc. are posted on Blackboard

### Blackboard 9.1:

See Blackboard 9.1 for 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. 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:** This is a Web-based course, meaning no formal lectures like a live class. However, if you have questions concerning what the questions are asking or about the content, feel free to email or post any questions you have on Blackboard.

**Performance Evaluation and Grading:** Student performance evaluation may be based on ethics cases, quizzes, comprehensive assignment problems, and a financial statement analysis project/assignment. Your grades will be posted in the Blackboard grade book.

<table>
<thead>
<tr>
<th></th>
<th>Pts</th>
<th>%</th>
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<tbody>
<tr>
<td>Financial Statement Analysis Group Project</td>
<td>100</td>
<td>33.3%</td>
</tr>
<tr>
<td>Group Participation Grade</td>
<td>100</td>
<td>33.3%</td>
</tr>
<tr>
<td>Online Quizzes (8 @ 12.5 points each)</td>
<td>100</td>
<td>33.3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>300</td>
<td>100%</td>
</tr>
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</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 Assignment, late Group Evaluation Forms, and late quizzes will not be accepted. No exceptions for whatever reason.

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) based on the Capstone Project in Chapter 9 of Schoenebeck & Holtzman. **Directions in this syllabus must be followed for guidance. Follow the directions below carefully (ignore the directions in the book for Ch. 9).**

   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. Use worksheets A through D in the Excel file posted on Blackboard to do the project.
   c. This project is worth 100 points. Thus, the professor will NOT be using the grading scale shown in Chapter 9 of Schoenebeck & Holtzman.
   d. Email it to the professor on the scheduled due date in this format and order (overrides order and content in book):
      i. Title page with your names
      ii. Research Summary (1 page)
         1. Summarize your findings and whether you would invest in the company.
            a. Give 3 to 5 reasons why or why not invest in the company.
      iii. Financial Statement Analysis Writeup (3 pages)
         1. Discuss what Worksheets A, B, and C are telling you about the company.
      iv. Ratio Analysis (2 pages)
1. Discuss what Worksheet D is telling you about the company.
   b. Industry averages are found on money.msn.com. Search for INTC (for Intel Corp). Click on Key Ratios on left-hand side. To find the individual ratios, click the row of tabs for GROWTH, PRICE RATIOS, PROFIT MGN, FINANCIAL CONDITION, etc. Don't use the 5-year ratios.

   v. Sources Used
   vi. Appendix 1: The Excel file containing Worksheets A, B, C, D.

   e. Your answers must be well-written with proper grammar and spelling. Use the default font in Microsoft Word and use double space. All formulas/calculation must be in the Excel file. Failure to follow rules 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.
      iii. Only the 8 highest of the 10 total quizzes will count towards 100 points.
   b. Each quiz is worth 12.5 points and has 10 questions (8 quizzes x 12.5 points = 100).
   c. Each quiz is based on the TEXTBOOK AND BLACKBOARD POSTINGS. Failure to read the textbook and Blackboard postings will result in low scores. Just because something in the chapter isn’t covered in the postings doesn’t mean it won’t be quizzed on.
   d. All quizzes will be posted on Blackboard.
      i. You have 60 minutes to complete each quiz (6 minutes per question).
      ii. You must complete the quiz in one sitting. Blackboard system requires this.
      iii. You will have 2 attempts for each quiz. The highest score of the two for each quiz will go towards the total quiz score.
      iv. The professor will not re-open a quiz for you under any circumstances – so be careful!!!
   e. They are open book/notes. 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.
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. November 15, 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>
</tr>
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<tbody>
<tr>
<td>Financial Statements</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: Traditional Costing and Activity-Based Costing</td>
<td>3</td>
</tr>
<tr>
<td>Cost Allocation: Process Costing (includes both weighted average and FIFO)</td>
<td>3</td>
</tr>
<tr>
<td>Cost-Volume-Profit Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Budgeting (including Variance Analysis)</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
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</table>

**Syllabus and due dates are subject to change will be announced in email and the Blackboard
Announcement page.**

**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.**

**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.**

**For the financial statement analysis assignment, you are expected to read Chapters 1 through 5 of
Schoenebeck & Holtzman book and to go through the ExxonMobil example posted on Blackboard. If you
feel that you need extra practice, you should read through the activities and their solutions at the end of
every chapter of the Schoenebeck & Holtzman book. The solutions to the activities for Chapters 1
through 7 are posted on Blackboard.**
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Topic Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st day</td>
<td>Introduction, Balance Sheet, Income Statement, Statement of Stockholders’ Equity, Statement of Cash Flows, etc. &amp; AICPA Code of Professional Conduct &amp; Audit Responsibilities and Accounting Fraud</td>
<td>In this week read &amp; work through end-of chapter Activities for Ch. 1, 2, 3, 4, 5 of Schoenebeck &amp; Holtzman. &amp; read 1st &amp; 2nd Chapters of Create including the cases as there are quiz questions from both ethics readings and cases</td>
</tr>
<tr>
<td>11/6</td>
<td>(Wednesday) Online Ethics Quizzes #1 &amp; #2 due by Noon CST. System locks at Noon for all quizzes this semester. You can take all quizzes this semester a few days early if you wish but not late.</td>
<td>Work on your group Financial Project Study 3rd &amp; 4th Chapters of Create: “Managerial Accounting Concepts and Principles” &amp; “Job Order Costing and Analysis” &amp; go through the Blackboard postings for these chapters</td>
</tr>
<tr>
<td>11/6</td>
<td>Introduction to Managerial Accounting thru Cost Allocation Systems</td>
<td>Study 3rd &amp; 4th Chapters of Create: “Managerial Accounting Concepts and Principles” &amp; “Job Order Costing and Analysis” &amp; go through the Blackboard postings for these chapters</td>
</tr>
<tr>
<td>11/13</td>
<td>(Wednesday) Online MA Quizzes #1 &amp; #2 due by Noon CST (3rd &amp; 4th Ch of Create)</td>
<td>Work on your group Financial Project Study 5th &amp; 6th Chapters of Create: “Activity-Based Costing and Analysis” &amp; “Process Costing and Analysis” &amp; go through the Blackboard postings for these chapters</td>
</tr>
<tr>
<td>11/13</td>
<td>Cost Allocation Systems thru Variable Costing (Contribution Margin Inc. Statement)</td>
<td>Work on your group Financial Project Study 5th &amp; 6th Chapters of Create: “Activity-Based Costing and Analysis” &amp; “Process Costing and Analysis” &amp; go through the Blackboard postings for these chapters</td>
</tr>
<tr>
<td>11/20</td>
<td>(Wednesday) Online MA Quizzes #3 &amp; #4 Due by Noon CST (5th &amp; 6th Ch of Create)</td>
<td>Work on your group Financial Project Study 7th &amp; 8th Chapters of Create: “Cost Behavior and Cost-Volume-Profit Analysis” and “Variable Costing and Performance Reporting” &amp; go through the Blackboard postings for these chapters</td>
</tr>
<tr>
<td>11/26</td>
<td>(Tuesday) Online MA Quizzes #5 &amp; #6 Due by Noon CST (7th &amp; 8th Ch of Create) &amp; Financial Statement Analysis Project Due by Noon CST &amp; Group Participation Forms Due by Noon CST</td>
<td>Study 9th Chapter of Create Book “Master Budgets and Performance Planning” &amp; go through the Blackboard postings for this chapter</td>
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<tr>
<td>11/26</td>
<td>Budgeting (Handouts) thru 12/11</td>
<td>Study 10th Chapter of Create Book “Flexible Budgets and Standard Costs” &amp; go through the Blackboard postings for this chapter</td>
</tr>
<tr>
<td>12/11</td>
<td>(Wednesday) Online MA Quiz #7 Due by Noon CST (9th Ch of Create)</td>
<td>Study 10th Chapter of Create: “Flexible Budgets and Standard Costs” &amp; go through the Blackboard postings for this chapter</td>
</tr>
<tr>
<td>12/17</td>
<td>(Tuesday) Online MA Quiz #8 Due by Noon CST (10th Ch of Create)</td>
<td>Study 10th Chapter of Create: “Flexible Budgets and Standard Costs” &amp; go through the Blackboard postings for this chapter</td>
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