**Course Number and Time:** ACCTG 5315.w01 (web-based course from July 9 – August 26)

**Course Name:** Accounting Topics

**Professor:** Dr. Lelkes

**Office:** OCNR 356

**Email:** Anne-Marie.Lelkes@tamucc.edu

**Required Materials:**
1) (no hard copy): Create E-book: McGraw-Hill Create, Accounting Topics, ACCT 5315, Texas A&M University – Corpus Christi. This e-book is a combination of chapters from multiple textbooks to save you money.
   - Go to 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)

   - Go to http://www.mypearsonstore.com/bookstore/product.asp?isbn=0132746247&xid=PSED

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

**Blackboard:** For postings, announcements, discussion board, quizzes, exams, 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 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:** This is a Web-based course. This means that you must have the self-discipline and motivation to take the time in learning the material. However, if you have questions concerning the reading material, Blackboard examples, and any extra end-of-chapter problems you do on your own initiative (do not post questions about the quizzes and exams), post ALL questions in the Blackboard Discussion Forums for everyone to
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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</thead>
<tbody>
<tr>
<td>Financial Statement Analysis Mini-Exam</td>
<td>50</td>
<td>14%</td>
</tr>
<tr>
<td>Online Quizzes (10 @ 15 points each)</td>
<td>150</td>
<td>43%</td>
</tr>
<tr>
<td>Comprehensive Managerial Accounting Exam</td>
<td>150</td>
<td>43%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>350</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%.

- There are **no** curves and **no** extra credit. Late Financial Statement Analysis Mini-Exam, late quizzes, and late Comprehensive Managerial Accounting Exam will not be accepted. Blackboard exams and quizzes will not be re-opened for anyone. No exceptions for whatever reason.
- Keep in mind that for Exams (both Mini and Comprehensive) and for Quizzes, you **cannot** ask questions concerning those (any postings on Blackboard will result in a zero for your grade). However, you may ask questions concerning the material in the textbooks (end-of-chapter exercises that you do on your own initiative) and examples posted on Blackboard. Exams and quizzes are used to test how well, as a graduate student, you are able to comprehend and use your skills.
- **Class Participation is mandatory. YOUR GRADE WILL BE REDUCED BY ONE FULL LETTER GRADE IF YOU FAIL TO READ THE POSTINGS IN THE DISCUSSION BOARD AT LEAST WEEKLY AND POST ALL OF YOUR QUESTIONS IN THE DISCUSSION BOARD for everyone to read and learn (do not use email for questions).** Blackboard has a feature that allows the professor to monitor lack of class participation.

1) Financial Statement Analysis Mini-Exam:
   a. You will do a financial statement analysis of the Form 10-K & Annual Reports for Intel (filing is posted on Blackboard).
   c. You will have **four (4)** un-timed attempts for this Mini-Exam, but it must be completed by the due date.

2) Online Quizzes:
   a. There are 11 online quizzes.
      i. There are 2 ethics quizzes: Ethics Quiz #1 & Ethics Quiz #2.
      ii. There are 9 managerial accounting quizzes.
      iii. The 10 highest quizzes will count towards 150 points.
   b. Each quiz is worth 15 points and has 10 questions (10 quizzes x 15 points = 150).
c. All quizzes are posted on Blackboard.
   i. Quizzes are TIMED and must be done by the due date. You must take the quiz AND finish it BEFORE 11:59 p.m.; otherwise, it will be a permanent zero regardless of circumstances.
   ii. You have 45 minutes to complete each quiz.
   iii. You will have three (3) attempts for each quiz. The highest score of the three for each quiz will go towards the total quiz score.

d. 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.
e. After the quiz is due, you may still access it to study. Click on the quiz, then on the begin quiz button (although it won’t let you take it), and finally click on your scores to access.

3) Managerial Accounting Comprehensive Exam:
   a. The Exam is through Blackboard.
   b. The Exam contains 50 multiple-choice questions covering Managerial Accounting, covering the 3rd through 11th chapters of the Create Book (see attached schedule and the table of contents posted on Blackboard for what the 3rd through 11th chapters are). Each question is worth 3 points each for a total of 150 points.
   c. You will have 2 and 1/2 hours (150 minutes) to complete the exam. You must take the exam AND finish it BEFORE 11:59 p.m. on the due date; otherwise, it will be a permanent zero regardless of circumstances. Also, the exam will be available for 12 hours, meaning that it will open at noon on the due date. NO EXCEPTIONS!!!
   d. YOU WILL HAVE ONLY ONE (1) ATTEMPT. USE IT WISELY. No makeups and no reopening of exam.

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 25, 2014, 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 Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, 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 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 Dean’s office in the college in which the course is taught or the Office of the Provost.

**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 Corpus Christi Hall 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.

**Statement of Academic Continuity:** In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.
Summary of Topical Coverage (Approximate):

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Corporate Financial Statements</td>
<td>6</td>
</tr>
<tr>
<td>Intercorporate Investments</td>
<td>3</td>
</tr>
<tr>
<td>Revenue and Expense Recognition</td>
<td>3</td>
</tr>
<tr>
<td>Financial Accounting Exam and Managerial Accounting Exam</td>
<td>3</td>
</tr>
<tr>
<td>Basic Managerial Accounting and C-V-P Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Measurement of Cost Behavior</td>
<td>3</td>
</tr>
<tr>
<td>Cost Management Systems and ABC</td>
<td>3</td>
</tr>
<tr>
<td>Relevant Costs</td>
<td>6</td>
</tr>
<tr>
<td>Budgeting</td>
<td>3</td>
</tr>
<tr>
<td>Management Control</td>
<td>6</td>
</tr>
<tr>
<td>Capital Budgeting</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
</tr>
</tbody>
</table>

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

**For the Create E-Book: Chapter numbers listed are based on the chapter listing in the Table of Contents for the Create E-Book (close to the beginning of the E-book), not the actual chapter numbers from the books from which the chapters came. Page numbers listed are based on the Create E-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.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/9 thru 7/15</td>
<td>Introduction, Balance Sheet, Income Statement, Statement of Stockholders’ Equity, Statement of Cash Flows. Read the chapters and read the solutions to the end-of-chapter Activities for Ch. 1, 2, 3, 4, 5 of Schoenebeck &amp; Holtzman.</td>
</tr>
<tr>
<td>7/15 (Tuesday)</td>
<td>1) Online Financial Statement Analysis Mini-Exam is due by 11:59 p.m. CST</td>
</tr>
<tr>
<td>7/16 thru 7/23</td>
<td>Read the 1st and 2nd Chapters of the Create E-Book (REFER to the table of contents close to the beginning of the Create E-Book to find the chapters). Chapter titles: 1st Chapter is AICPA Code of Professional Conduct 2nd Chapter is Audit Responsibilities and Accounting Fraud</td>
</tr>
<tr>
<td>7/22 (Tuesday)</td>
<td>1) Online Ethics Quiz #1 (1st Chapter) due by 11:59 p.m. CST 2) Online Ethics Quiz #2 (2nd Chapter) due by 11:59 p.m. CST</td>
</tr>
</tbody>
</table>
7/23 thru 7/29  Read the 3rd and 4th Chapters of Create E-Book.
Chapter titles:
3rd Chapter is Managerial Accounting Concepts and Principles
4th Chapter is Job Order Costing and Analysis

7/29 (Tuesday)  1) Online Managerial Accounting (MA) Quiz #1 (3rd Chapter) due by 11:59 p.m. CST
                2) Online MA Quiz #2 (4th Chapter) due by 11:59 p.m. CST

7/30 thru 8/5  Read the 5th and 6th Chapters of Create E-Book.
Chapter titles:
5th Chapter is Activity-Based Costing and Analysis
6th Chapter is Process Costing and Analysis

8/5 (Tuesday)  1) Online MA Quiz #3 (5th Chapter) due by 11:59 p.m. CST
                2) Online MA Quiz #4 (6th Chapter) due by 11:59 p.m. CST

8/6 thru 8/12 Read the 7th, 8th, and 9th Chapters of Create E-Book.
Chapter titles:
7th Chapter is Cost Behavior and Cost-Volume-Profit Analysis
8th Chapter is Variable Costing and Performance Reporting
9th Chapter is Master Budgets and Performance Planning

8/12 (Tuesday) 1) Online MA Quiz #5 (7th Chapter) due by 11:59 p.m. CST
                2) Online MA Quiz #6 (8th Chapter) due by 11:59 p.m. CST
                3) Online MA Quiz #7 (9th Chapter) due by 11:59 p.m. CST

8/13 thru 8/19 Read the 10th and 11th Chapters of Create E-Book.
Chapter titles:
10th Chapter is Flexible Budgets and Standard Costs
11th Chapter is Capital Budgeting and Investment Analysis

8/19 (Tuesday) 1) Online MA Quiz #8 (10th Chapter) due by 11:59 p.m. CST
                2) Online MA Quiz #9 (11th Chapter) due by 11:59 p.m. CST

8/25 (Monday)  1) Comprehensive Managerial Accounting Exam must be completed by 11:59 p.m.
                CST. OPENS AT NOON CST on 8/25, NO EXCEPTIONS.