Instructor: Dr. Awni Zebda, Regents Professor  
Office: 390 OCNR  
Phone: 825-6029  
Email: awni.zebda@tamucc.edu  
Office Hours: M, T, W, TH 5:00 pm – 6:00 pm

Text: No text is required.

Course Objectives: The focus of this course is the development and integration of planning budgets, variable budgets, cash budgets, capital budgets and cost-volume-profit analysis for operational planning and financial controls. Case study orientation. Prerequisite: ACC 5312

Assignments: Your assignments are provided for you on an attached sheet. I urge you to read the assigned material prior to the appropriate class meeting. This will allow you to participate more fully in class discussion.

Evaluation Policy: Final grades are determined based on total points accumulated as follows:

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Case presentation*</td>
<td>100</td>
</tr>
<tr>
<td>Exam I</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam (comprehensive)</td>
<td>150</td>
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<tr>
<td>Total</td>
<td>350</td>
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*For each case assigned, class format will be as follows:

(1) Several students will be assigned the responsibility of presenting their analysis of the issues and solution with supporting data. Presenters may use any supplemental device or approach. The presenters are to submit to the class a detailed outline of the case to be presented.

(2) Student not presenting a case analysis will turn-in an outline (NOT TO EXCEED ONE PAGE) to be used as their basis for class participation. Class participation will include: asking questions of the presenters, analysis critique, offering alternative analysis and solutions.

Notes: 1. July 24 is the last day to drop a course with an automatic grade of W.  
2. There will be no make-up exams.  
3. The instructor reserves the right to amend this syllabus during the semester.

Student 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](http://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.
**Americans With Disabilities Act Compliance:**
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 contact the Disability Services Office at (361) 825-5816 or visit the office in Driftwood 101.
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.

**Dropping 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 24, 2014** is the last day to drop a class with an automatic grade of “W” this term.

**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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic and Text Assignment</th>
<th>Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/6</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>An Example</td>
<td></td>
</tr>
<tr>
<td>7/8</td>
<td>Budgeting (overview)</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Budgeting (overview)</td>
<td>2</td>
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<tr>
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<td>Budgeting (overview)</td>
<td>3</td>
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<tr>
<td>7/13</td>
<td>Budgeting (overview)</td>
<td>4</td>
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<tr>
<td></td>
<td>Sales Budgets</td>
<td>5</td>
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<td></td>
<td>Production</td>
<td>6</td>
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<tr>
<td>7/15</td>
<td>Material Budgets</td>
<td>7</td>
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<td></td>
<td>Labor Budgets</td>
<td>8</td>
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<tr>
<td></td>
<td>Overhead/marketing/administrative</td>
<td>9</td>
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<tr>
<td>7/20</td>
<td><strong>Exam I</strong></td>
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<tr>
<td>7/22</td>
<td>Flexible Budget</td>
<td>10</td>
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<td>Capital Budgeting</td>
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<td>Cash Budget</td>
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<td>7/27</td>
<td>Financial Budgets (Projected IS and BS)</td>
<td>13</td>
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<tr>
<td></td>
<td>Cost Volume Profit Analysis</td>
<td>14</td>
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<td>Performance Evaluation</td>
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<td>7/29</td>
<td>Budget Variances</td>
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<td>Case to be assigned</td>
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<td>8/3</td>
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<tr>
<td>8/5</td>
<td><strong>Exam II (6 - 8:30)</strong></td>
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