Texas A&M University-Corpus Christi  
College of Business  
Course Syllabus – Fall 2015

**Course Number:** ACCT 5312  
**Course Name:** Foundations of Accounting  
**Instructor:** Dr. Steve Hall  
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**Office Hours:** TR 3:15-5:30pm; 6:45-7:00pm or by appointment  
Get eBook from McGraw-Hill when you have signed on to the internet site. CONNECT PLUS ACCOUNTING 1S ACCESS CARD FOR ACCOUNTING: WHAT THE NUMBERS MEAN, 10th Edition. eBook ISBN-13 9780077515850 MHID 0077515854  
Also check out the author’s site  
http://highered.mcgraw-hill.com/sites/007802529x/student_view0/index.html  
You can reach the website directly through the McGraw Hill web site by going through the university’s blackboard web site.

**Prerequisites:** Graduate standing

**Course Description:**  
Theoretical and applied facets of financial and managerial accounting for business. This course will include preparation and communication of financial information as well as the uses of accounting data in planning and controlling activities of business firms and other types of organizations. Not open to students who have completed six semester hours of accounting. Special Note: Read the chapter, then do the chapter assignment on the Web. We will be doing the chapters in numerical order. If you do not understand a concept please check YouTube as I have found many good 10 minute explanations.

**Relationship to Other Coursework:**  
An MBA requires a basic understanding of the principles of accounting since accounting has been called the language of business. This is a course upon which other MBA courses will build and interrelate. It will be essential in understanding business transactions and how they are recorded. MBA’s must be able to understand financial statements and therefore they will need to draw upon knowledge obtained in other business courses such as finance, economics, management, marketing, operations management, etc.

**Instructional Methodology:**  
Discussion, problems, and computer simulations.
Performance Evaluation and Grading: (Example)

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<tbody>
<tr>
<td>Exams (2 exams)</td>
<td>200</td>
<td>50</td>
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<tr>
<td>Chapter Assignments (can take multiple times)</td>
<td>100</td>
<td>25</td>
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<tr>
<td>Accounting Topic Paper</td>
<td>100</td>
<td>25</td>
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<td>Total</td>
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A 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%. In some instances, a curve may be applied in determining letter grades.

Accounting Topic Paper:
Student will write a research paper on the following statement “The Problem Areas of the Merger of the Financial Accounting Standards Board and the International Accounting Standards Board”. Please identify on area that the two organizations are having and write only about that specific area. The paper will be a minimum of 5 double spaced pages (not 4.25 pages) not counting references, keep lengthy quotes to a minimum and paraphrase and give credit to a source. The paper will be a referenced work, with a minimum of 6 references (not all from the internet). Thought pieces or material that cannot be referenced will subtract materially from your grade for this part of the course. Grammar and spelling will be correct and the paper will be written using MLA Style. The paper in its final form (1” margins, Times Roman 12 font, double spaced) will be due at the end of the course (early papers are encouraged). Final paper will be sent to me as an attachment to my email address.

Chapter Assignments:
The assignments may be taken multiple times. The last time counts toward course grade.

Exams:
An exam will be placed on the website and taken there at the time you have reach that milestone. The student will take the exam prior to the last date to take the exam. The due date will be clearly posted, so please keep up your assignments. Assignments and papers will not be turned in late.

Oral and Written Communication Content:
Students are expected to communicate in both oral and written form with the instructor as well as other students. Oral communication will take the form of in-class discussion. Written communication will take the form of essay assignments and the final exam.

Technology Applications:
Students are expected to be able to download files from the Internet, install programs on a computer and send e-mail with attached files.

Ethical Perspectives:
Accountants must have a clear understanding of ethical requirements in business and in particular the ethical code for accountants as expressed by, for example, the AICPA and the IMA. Ethical considerations are discussed throughout the course with respect to accounting procedures.

Global Perspectives:
The increasing amount of international trade renders it necessary to have at least a minimal knowledge that not all countries conduct their accounting similarly to the United States. Examples will be given throughout the course.

Demographic Diversity Perspectives:
This course will not specifically address demographic diversity.

Political, Social, Legal, Regulatory and Environmental Perspectives:
Political, Legal and Regulatory aspects of accounting will receive some attention with respect to how accounting rules are derived although the subject will not be discussed in depth. There will be limited coverage of Social and Environmental issues

*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 failure of the class.

*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 7 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.

**Statement of Civility (can be in place of classroom/professional behavior)**
Texas A&M University-Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

**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.

*Recommended by university, language provided that mirrors language used in other publications such as the student handbook or rules/procedures.
**Recommended by university, select one from the two items regarding behavior/civility or insert a similar statement based on your class needs.
**Required by SACS or HB2504—language must be included

**Calendar:** Test 1 Chapters 2-6 due date please check with “Connect”
Test 2 Chapters 7-11 due December 1.
Paper due by December 1.