Course Number and Time: ACCTG 5315.001 (meets TTH 6:00 p.m. – 9:45 p.m. in OCNR 117)
Course Name: Accounting Topics
Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu
Office Hours: Tuesdays/Thursdays 5:00 p.m. to 6:00 p.m.

Required Materials: Warren, Reeve and Duchac. Financial and Managerial Accounting. 13th (newest) edition, looseleaf (no other edition is acceptable). CengageNOW is also required. ISBN: 9781305516717. To purchase the textbook and CengageNOW as a bundle, go to http://banner.tamucc.edu/schedule/ select the correct Term and ACCT – Accounting. The far right hand column has a link for “View Books”. Click on that link and it will take you to the TAMUCC bookstore. You are required to have both the hard copy of the textbook and the CengageNOW access.

CengageNOW: Required for practice to succeed in Financial Statement Analysis Exam (includes IFRS, Internal Control, SOX) and Comprehensive Managerial Accounting Exam. Instructions to login CengageNOW are provided on last page of this syllabus after the schedule.

Blackboard 9.1: More information concerning the course, along with course grades, is found in Blackboard 9.1.

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: Online material, lecture, and problems. The primary focus of this course is
on Managerial Accounting. Read all chapters and go through the videos and other preparatory items in CengageNOW BEFORE coming class. Exams cover lectures and textbook. Lectures may not cover every single aspect of the exams. You need to read the textbook and work on practice in CengageNOW.

**Performance Evaluation and Grading:** Student performance evaluation is based on below:

<table>
<thead>
<tr>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation/Mandatory Attendance</td>
<td>30</td>
</tr>
<tr>
<td>In-Class Exam: SOX, Internal Control, Financial Statement Analysis, IFRS</td>
<td>50</td>
</tr>
<tr>
<td>In-Class Managerial Accounting</td>
<td>120</td>
</tr>
<tr>
<td>Total</td>
<td>200</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%.

- **Participation/Mandatory Attendance:**
  - Your involvement in class discussions is expected and required. Bringing the hard copy of the textbook and printouts of other material are also required. The majority of the learning in this course will result from good preparation and active participation in class discussion. You are also expected to conduct yourself in a professional manner in class, including attendance, alertness and interest in the class. Unprofessional behavior includes being late for class and any other behavior that is disruptive or disrespectful to the professor or the other students in the class.
  - You will be divided into groups at the beginning of the semester and assigned seats.
  - Attendance is mandatory. Attendance is recorded at the BEGINNING of class.
    - It is disruptive to the class to arrive late and leave early. If you are late, you could be counted absent. If you leave early, you could also be counted absent.
    - If you are counted absent, you must come by during office hours to make up the absence by discussing with the professor 3 main points that you learned from the chapter that you missed (from memory, no book, no notes).
    - If you don’t make up the absence (or tardy or leaving early) within a week of occurrence, it will be a permanent zero for that day.
    - This is the procedure for making up ALL absences, regardless of situation and circumstances.
  - Due to prior misuse and rudeness by students, all computers and cell phones must be put away during class. Anyone caught having a computer open or cell phone out will be counted absent and asked to leave. You are required to bring the hard copy of the textbook to class.
  - Whispering in class, regardless of circumstances, while the professor is talking or other students who have the floor are talking is unprofessional and you will be counted absent if you do so.

- **In-Class SOX, Internal Control, Financial Statement Analysis, IFRS:**
  - Covers Chapters 7 and 15 and Appendix C of the Textbook.
  - Review Chapters 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13 and 14 if you have forgotten financial accounting. Knowledge of these chapters is helpful to understand Chapters 7 and 15.
  - There are 20 questions multiple choice questions containing both theory and calculations; worth 2.5 points each.
  - Each student will have different questions.
  - You may use notes, book, and calculator. No computers.

- **In Class Managerial Accounting Exam:**
• The Exam contains 3 problems covering Managerial Accounting chapters: Chapters 16, 17, 19, 20, 21, 25, and 26. Each problem is worth 40 points each for a total of 120 points.
• Each student will have different questions.
• You may use notes, book, and calculator. No computers.

Exam Proctoring Fees: Courses may require the use of exam-proctoring involving third party charges. Exam-proctoring charges may range from $1 - $50.00 per exam. Students may be required to schedule exams at least 24 hours in advance or incur late scheduling charges. All costs for exams are the responsibility of the student. Students may also be responsible for providing webcams to be used in test proctoring.

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. June 17, 2016 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](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>
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<tbody>
<tr>
<td>Basic Financial Accounting</td>
<td>1</td>
</tr>
<tr>
<td>Corporate Financial Statements</td>
<td>3</td>
</tr>
<tr>
<td>Intercorporate Investments</td>
<td>1</td>
</tr>
<tr>
<td>Revenue and Expense Recognition</td>
<td>1</td>
</tr>
<tr>
<td>Financial Accounting Exam and Managerial Accounting Exam</td>
<td>6</td>
</tr>
<tr>
<td>Basic Managerial Accounting and C-V-P Analysis</td>
<td>6</td>
</tr>
<tr>
<td>Measurement of Cost Behavior</td>
<td>3</td>
</tr>
<tr>
<td>Cost Management Systems and ABC</td>
<td>9</td>
</tr>
<tr>
<td>Relevant Costs</td>
<td>3</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>

Schedule on next page ➔
**Syllabus and due dates are subject to change.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/31</td>
<td>Introduction</td>
</tr>
<tr>
<td>6/7</td>
<td>In-Class SOX, Internal Control, Financial Statement Analysis, IFRS Exam.</td>
</tr>
<tr>
<td>6/9</td>
<td>Ch 16, 17 Managerial Accounting Concepts and Principles Job Order Costing</td>
</tr>
<tr>
<td>6/14</td>
<td>Ch 19, 20 Cost Behavior and Cost-Volume-Profit Analysis Variable Costing for Management Analysis</td>
</tr>
<tr>
<td>6/16</td>
<td>Ch 21 Budgeting</td>
</tr>
<tr>
<td>6/21</td>
<td>Ch 25 Capital Investment Analysis</td>
</tr>
<tr>
<td>6/23</td>
<td>Ch 26 Cost Allocation and Activity-Based Costing</td>
</tr>
<tr>
<td>6/28</td>
<td>Study Day</td>
</tr>
<tr>
<td>6/30</td>
<td>In-Class Managerial Accounting Exam.</td>
</tr>
</tbody>
</table>

**Problems covered in class for you to do in advance in CengageNOW and bring to class to discuss (Set A is covered in class; Set B you can do on your own as it is parallel to Set A):**

Chapter 16: PR16-1A, PR16-2A, PR16-3A, PR16-4A, PR16-5A
Chapter 17: PR17-1A, PR17-2A, PR17-3A, PR17-4A, PR17-5A
Chapter 19: PR19-2A, PR 19-5A
Chapter 20: PR20-1A, PR20-2A, PR20-3A
Chapter 21: PR21-3A, PR21-4A, PR21-5A
Chapter 26: PR26-1A, PR26-2A, PR26-3A, PR26-4A, PR26-5A
How to access your CengageNOW course

To access CengageNOW, follow the directions carefully in both your CengageNOW package and in this page. If you experience any technical difficulties, contact CengageNOW customer support first. The professor doesn't have IT training to help you with technical difficulties.

Summer 2016 Accounting Topics

Instructor(s): Anne Marie Lelkes
Start Date: 05/24/2016

What is CengageNOWv2?
CengageNOWv2 is a powerful resource for Success!
CengageNOWv2 includes a variety of tools—all combined in one easy-to-use resource designed to improve your grades. Some resources get you prepared for class and help you succeed on homework, and others show you specific areas where you can work to improve. Get Started Today!

Registration
1. Connect to https://login.cengagebrain.com/course/E-Y84E5LXZ4KFMU
2. Follow the prompts to register your CengageNOWv2 course.

Payment
After registering for your course, you will need to pay for access using one of the options below:

Online: You can pay online using a credit or debit card, or PayPal.

Bookstore: You may be able to purchase access to CengageNOWv2 at your bookstore. Check with the bookstore to find out what they offer for your course.

Free Trial: If you are unable to pay at the start of the semester you may choose to access CengageNOWv2 during your free trial. After the free trial ends you will be required to pay for access.

Please note: At the end of the free trial period, your course access will be suspended until your payment has been made. All your scores and course activity will be saved and will be available to you after you pay for access.

If you already registered an access code or bought CengageNOWv2 online, the course key to register for this course is: E-Y84E5LXZ4KFMU