Texas A&M University – Corpus Christi
College of Business
Department of Accounting, Business Law, and Finance
Course Syllabus – Fall Minimester 2 2015 (October 27 – December 14)

Course Number and Time: ACCTG 5315.w01
Course Name: Accounting Topics
Professor: Dr. Lelkes
Email: Anne-Marie.Lelkes@tamucc.edu
Office Hours: All questions you have concerning the material are to be posted in the discussion forum in Blackboard.

Required Materials: Warren, Reeve and Duchac. Financial and Managerial Accounting. 12th edition, looseleaf (no other edition is acceptable). CengageNOW is also required. ISBN: 9781285581521. To purchase the textbook and CengageNOW as a bundle and at a discount, 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.

CengageNOW and Examity Proctoring: Required for Financial Statement Analysis Exam (includes IFRS, Internal Control, SOX) and Comprehensive Managerial Accounting Exam. CengageNOW also contains your scores. Instructions to login are provided on last page of this syllabus after the schedule. Note that you have to pay fees to Examity to take each exam (see page 3 of the syllabus for more pertinent information concerning exam proctoring).

For Examity, you are required to have a webcam, microphones, and speakers on your computer so that proctoring can be done. See more information in Blackboard “Start Here” link.

Blackboard 9.1: More information concerning the course is found in Blackboard 9.1 in the Start Here link, Announcements link, discussion forum, etc.

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:** CengageNOW and Blackboard. The focus for most of the semester is on Managerial Accounting. Read all chapters and go through the videos and other preparatory items in CengageNOW. Exams cover the textbook as well as videos and study tools in CengageNOW.

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

<table>
<thead>
<tr>
<th></th>
<th>Pts</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>35</td>
<td>14%</td>
</tr>
<tr>
<td>Online Pre-Test for Financial</td>
<td>25</td>
<td>10%</td>
</tr>
<tr>
<td>Online Exam: SOX, Internal Control, Financial Statement Analysis, IFRS</td>
<td>50</td>
<td>20%</td>
</tr>
<tr>
<td>Online Managerial Accounting Exam</td>
<td>140</td>
<td>56%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>250</td>
<td>100%</td>
</tr>
</tbody>
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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%.

*You are responsible to keep an accurate track of any time zone differences that could occur that could affect the due dates.
*No makeups or extra attempts on any exam and pre-test.
*Any questions concerning any particular questions on the Pre-Test, SOX/Internal Control/Financial Statement Analysis/IFRS Exam, and the Managerial Accounting Exam will be answered AFTER their due dates.
*See Blackboard Announcements regarding more policies.

1) **Participation:**
   a. You are required to participate in the discussion forum in Blackboard:
      i. You are required to post questions concerning the material in the textbook and the solutions to selected problems covered in the live class along with questions concerning the practice.
      ii. Questions concerning specific Exam and Pre-Test questions must be posted after their due dates.
   b. If you have not participated in the discussion at least 5 weeks of the course, you will receive a zero for participation.
   c. Participation is worth 35 points or 14% of your grade.

2) **Online CengageNOW Pre-Test for Financial Accounting (Examity not used for this):**
   a. Log into CengageNOW to take the Pre-Test.
   b. You are required to have completed at least a financial accounting course before coming into ACCT 5315. However, to ensure you remember and know the material, you need to read Chapters 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13 and 14 and complete the Pre-Test.
   c. There are 25 questions, worth 1 point each, for a total of 25 points. Questions contain both theory and calculations (multiple choice, fill-in-the-blank, true-false, etc.).
   d. The Pre-Test must be completed by the due date. Keep in mind this is around 13% of your grade.
   e. You have ONE attempt (2 hour time limit and MUST DO IN ONE SITTING) up until the due date. Each student will have different questions.
3) **Online Examity SOX, Internal Control, Financial Statement Analysis, IFRS:**
   a. Covers Chapters 7 and 15 and Appendix C of the Textbook.
   b. First, log into Examity (in Blackboard) for the link to CengageNOW to take the Exam, second, when in CengageNOW choose the Exam as usual (password protected so you cannot just log into CengageNOW).
   c. There are 20 questions containing both theory and calculations (multiple-choice, fill-in-blank, true-false, etc.); worth 2.5 points each.
   d. You will have **ONE attempt, 2 hour time limit, and MUST DO IN ONE SITTING.** Each student will have different questions.

4) **Online Examity Managerial Accounting Exam:**
   a. Covers Chapters 16, 17, 18, 19, 20, 21, 22, 25, 26, and 27.
   b. First, log into Examity (in Blackboard) for the link to CengageNOW to take the Exam, second, when in CengageNOW choose the Exam as usual (password protected so you cannot just log into CengageNOW). Exam will be available a week before due date; see attached schedule.
   c. The Exam contains 4 problems covering Managerial Accounting chapters. Each problem is worth 35 points each for a total of 140 points.
   d. You will have **ONE attempt, 2 hour time limit, and MUST DO IN ONE SITTING.** Each student will have different questions.

**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](http://www.cob.tamucc.edu))

**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. See university deadlines for 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>
</tr>
</thead>
<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>

Instructions for CengageNOW on next page ➔

**Syllabus and due dates are subject to change.**

Due Dates:

**10/30 Friday**  
CengageNOW only: Online Pre-Test for Financial covering Chapters 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, and 14 and is due by 10:00 p.m.

**11/4 Wednesday**  
CengageNOW and Examity  
Online SOX/Internal Control/Financial Statement Analysis/IFRS Exam covering Chapters 7, 15, and Appendix C by 10:00 p.m., last available time appointment can be scheduled for proctoring.

**12/11 Friday**  
CengageNOW and Examity  
Online Managerial Accounting Exam due by 10:00 p.m., last available time appointment can be scheduled for proctoring. Will be open for you to start taking on December 4. Exam covers Chapters 16, 17, 18, 19, 20, 21, 22, 25, 26, 27.

Suggested dates for the Managerial Accounting portion you should cover the material (do CengageNOW’s ungraded practice, videos, and study tools) to not fall behind and you may work quicker than this suggested time frame list:
11/4 – 11/9: Chapters 16 and 17  
11/10 – 11/16: Chapters 18, 19, 20  
11/17 – 11/23: Chapters 21 and 22  
11/24 – 11/30: Chapters 25 and 26  
12/1 – 12/4: Chapter 27

**Be sure to constantly study and review all material to get through the Managerial Accounting Exam.**
How to access your CengageNOW course

Online Fall Minimester 2 2015: ACCT5315

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. The professor cannot help you with technical difficulties. It is your responsibility to access CengageNOW no later than October 27th.

Instructor: Anne-Marie Lelkes
Start Date: October 10, 2015

What is CengageNOW?
CengageNOW is a powerful resource for Success!
CengageNOW 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 http://login.cengagebrain.com/course/E-TWQN4MTMWZMEY
2. Follow the prompts to register your CengageNOW 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 CengageNOW 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 CengageNOW 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 CengageNOW online, the course key to register for this course is: E-TWQN4MTMWZMEY