Texas A&M University – Corpus Christi
College of Business
Department of Accounting, Business Law, and Finance
Course Syllabus – Spring 2017

Course Number and Time: ACCTG 5315.001 (meets T 7:00 p.m. – 9:30 p.m. in OCNR 115)
Course Name: Accounting Topics

Professor: Dr. Lelkes
Office: OCNR 356
Phone: 361-825-2385
Email: Anne-Marie.Lelkes@tamucc.edu

Office Hours: Tuesdays 3:30 p.m. – 6:30 p.m.
Thursdays 3:30 p.m. – 6:30 p.m.

Required Text/Connect: Marshall, McManus, & Viele. Accounting: What the Numbers Mean. 11th ed. Buy the access code for the E-book with Connect Access from TAMUCC Barnes and Noble bookstore. Click “View Books” in the online course schedules, which are found at http://banner.tamucc.edu/schedule/. You are REQUIRED to have Connect access.

The first part of this textbook and Connect are used in ACCT 5312. This course continues where ACCT 5312 left off. The final five chapters of this textbook is packed with information on managerial accounting; thus, handouts will be used during the lectures to supplement the book, which means we will be spending two class periods for most of the chapters.

****If you have taken ACCT 5312, you will need to REPURCHASE Connect because the access code expires shortly after a semester ends.****

Blackboard 9.1: See Blackboard 9.1 for announcements, exam scores and final scores, etc.

Connect: All homework is in Connect.

Prerequisites: ACCT 5312

Course Description: 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.

Course Objectives: By the end of this course, the students will be able to:

1) Use technology to conduct in-depth business valuation models and be able to interpret and use the model results to make informed business decisions
2) Use accounting information to make business decisions
3) Understand and interpret the financial reports of firms in different industries
4) Recognize the potential effects on financial results of management decisions, corporate transactions, and the adoption of different accounting policies
5) Communicate effectively with other users of company financial reports.

Instructional Methodology: This course is based primarily on content available from lectures, Connect, and the textbook. Exams cover lectures, Connect, and textbook. Lectures don’t cover every single aspect of the exams. Hence, you also need to read the textbook and practice in Connect. Keep in mind that the professor is NOT obligated to follow exactly what is in the textbook, especially when the professor feels that
the textbook overlooks some important concepts/methods or the textbook does not go into enough detail on some important concepts/methods. This is one of the reasons why it is important to come to class. Please note that the textbook offers many more exercises and problems at the end of each chapter than what is covered in class. The problems in the book and handouts covered in class are the minimum which should be studied/completed/rewritten to ensure that you understand the material. If you are not fully comfortable with the material after studying those problems covered in class, you must go through the rest of the exercises and problems at the end of the chapters. After you have completed those additional exercises and problems, meet with the professor to see whether you did them correctly.

Performance Evaluation and Grading: Student performance evaluation may be based on exams, quizzes, attendance, homework problems, and other assignments.

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance/Participation</td>
<td>40</td>
<td>10%</td>
</tr>
<tr>
<td>Financial Statement Analysis Project</td>
<td>60</td>
<td>15%</td>
</tr>
<tr>
<td>Connect Homework (5 @ 20 points each)</td>
<td>100</td>
<td>25%</td>
</tr>
<tr>
<td>Exams (2 @ 100 points each)</td>
<td>200</td>
<td>50%</td>
</tr>
<tr>
<td>Total Points Available</td>
<td>400</td>
<td>100%</td>
</tr>
</tbody>
</table>

1) Attendance/Participation (Required):
   - Attendance to every class period is mandatory.
   - It is mandatory that BEFORE coming to class that you read the chapters, go through the sample problems at the end of the chapters, and the practice in Connect.
   - Bringing textbooks, calculators, and pencils to class is mandatory.
   - Attendance is recorded at the BEGINNING of class. A seating chart will be used.
   - 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 can make it up. The procedure to make up an absence is as follows: you must 1) read the chapter, 2) complete the problems in the textbook and handouts that were done that day you missed, and 3) after you complete steps 1 and 2, come by during office hours and the professor will check your work for correctness.
     - If you don’t make up the absence (or tardy or leaving early) within one week of occurrence, it will be a permanent zero for that day.
     - This is the procedure for making up absences during regular class periods outside of exams, regardless of situation and circumstances.
   - Whispering in class, regardless of circumstances, while the professor is talking or while other students who have the floor are talking is unprofessional and you will be counted absent if you do so.
   - If you bring a laptop to class, you are only allowed to have your e-book open and Connect open. Do not have Facebook, email, or anything else open during class. It distracts the students around you. You will be counted absent if you are using any program or app outside of the e-book and Connect.

2) Financial Statement Analysis Project:
   - Knowledge of basic financial accounting is a prerequisite for this course. If you have forgotten financial accounting, read Chapters 1 through 11 as a refresher. The first part of this textbook is used in ACCT5312.
   - This course begins with a financial statement analysis project.
   - The project assignment is posted in Blackboard.
   - All calculations must be shown to receive credit.
   - You will work in groups of 5 or 6 students. Your names must be on the project.

3) Connect Homework (Required):
   - There are 5 Connect homework assignments. They are to be completed in Connect.
   - Each contains a set of problems/exercises. Plan to spend time on these. Connect will provide feedback.
   - You have unlimited attempts for each homework UNTIL its corresponding due date. The highest attempt will be recorded.
   - The problems are algorithmic, meaning that the numbers are different from the problems/exercises in the
textbook and will be different each attempt you do the homework. That means you will recalculate with new numbers. Not every problem you see will be covered in the lectures to ensure that you 1) read the chapters, 2) think through problems, and 3) try them on your own using the concepts covered in class.

- Homework must be completed before their corresponding due dates (see schedule concerning when each homework is due). Connect closes the homework when it is due. Each homework set is due at 6:00 p.m. on the due date.
- Due to the homework being online and all are open from the beginning of the semester, there are no makeup.

4) Two (2) Exams (Required and In-Class only):
- All exams are required and count towards your grade.
- Each exam contains 4 problems. Each question is worth 25 points each, for a total of 100 points per exam.
- THE EXAMS ARE DIFFICULT. YOU WILL NEED TO STUDY HARD BEFORE TAKING.
- See schedule for the exam days.
- It is highly recommended that you begin studying at the beginning of the semester. Otherwise, you will NOT do well. You are responsible for paying attention in class AND reading the chapters AND doing the homework AND reworking any in-class handouts.
- If you miss an exam, the makeup will be a different format from 4 problems and will be more difficult. The makeup will contain both theory and calculations, which will include essay, fill-in-the-blank, and problems.

Oral and Written Communication Content: Oral and written communication will be practiced by way of class discussion and written answers to homework during the course of the semester.

Technology Applications: Computer assignments will be completed using Excel spreadsheet and Word applications. Assignments will be turned in via email as an attached file.

Ethical Perspectives: Intra-company ethical relationships discussed in relationship to segment reporting and cost allocations. The Institute of Management Accountants (IMA) Code of Ethics will also be covered.

Global Perspectives: The focus of this course is the United States; however, formal coverage of international topics is included where relevant to manufacturing industries.

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 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 may 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. April 7, 2017 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:**

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managerial Accounting in Perspective</td>
<td>3</td>
</tr>
<tr>
<td>Cost Terms, Concepts, and Classifications</td>
<td>4</td>
</tr>
<tr>
<td>Introduction to Systems Designs &amp; Job Order Costing (including Activity-Based Costing)</td>
<td>4</td>
</tr>
<tr>
<td>Process Costing</td>
<td>4</td>
</tr>
<tr>
<td>Cost Behavior: Analysis and Use</td>
<td>3</td>
</tr>
<tr>
<td>Cost-Volume-Profit Relationships</td>
<td>4</td>
</tr>
<tr>
<td>Segment Reporting and the Contributions Approach to Costing</td>
<td>3</td>
</tr>
<tr>
<td>Profit Planning and Budgets (including Capital Budgets)</td>
<td>3</td>
</tr>
<tr>
<td>Control through Standard Costs</td>
<td>4</td>
</tr>
<tr>
<td>Flexible Budgets and Overhead Analysis</td>
<td>4</td>
</tr>
<tr>
<td>Control of Decentralized Operations</td>
<td>3</td>
</tr>
<tr>
<td>Relevant Costs</td>
<td>3</td>
</tr>
<tr>
<td>Exams</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
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</tbody>
</table>
This schedule and syllabus is *tentative*. Any changes will be announced at the beginning of class.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic/Exams/Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/24</td>
<td>Introduction/Seating Chart</td>
</tr>
<tr>
<td>1/31</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>2/7</td>
<td>Financial Statement Analysis</td>
</tr>
</tbody>
</table>
| 2/14  | Ch. 12: Managerial Accounting and Cost-Volume-Profit Relationships  
Financial Statement Analysis due by 6:00 p.m. by email to professor. |
| 2/21  | Ch. 12: Managerial Accounting and Cost-Volume-Profit Relationships |
| 2/28  | Ch. 13: Cost Accounting and Reporting  
Chapter 12 Connect Homework due by 6 p.m. |
| 3/7   | Ch. 13: Cost Accounting and Reporting |
| 3/14  | Spring Break |
| 3/21  | Exam 1 (Chapters 12 and 13)  
Chapter 13 Connect Homework due by 6 p.m. |
| 3/28  | Ch. 14: Cost Planning |
| 4/4   | Ch. 14: Cost Planning |
| 4/11  | Ch. 15: Cost Control  
Chapter 14 Connect Homework due by 6 p.m. |
| 4/18  | Ch. 16: Costs for Decision Making  
Chapter 15 Connect Homework due by 6 p.m. |
| 4/25  | Ch. 16: Costs for Decision Making |
| 5/2   | Chapter 16 Homework due by 6 p.m. |
| 5/9   | Exam 2 (Chapters 14, 15, 16) |
CONNECT

To access Connect, follow the directions carefully in both your Connect package and in this page. If you experience any technical difficulties, contact Connect customer support. The professor is not an IT tech and cannot help you with technical difficulties that can occur.

It is your responsibility to access Connect no later than January 23 so as to not fall behind.

Student Registration Information

Course
Accounting Topics with LearnSmart

Instructor
Anne-Marie Lelkes

Section
2017 Spring Accounting Topics

Registration Dates
01/11/17 - 05/12/17

Online Registration Instructions
Go to the following web address and click the "register now" button. http://connect.mheducation.com/class/a-lelkes-2017-spring-accounting-topics

This is a unique address for Spring 2017 ACCT5315.001

Having trouble registering?