Texas A&M University-Corpus Christi
College of Business
Standardized Course Syllabus
TENTATIVE SYLLABUS AS OF DECEMBER 10, 2018
SUBJECT TO INSTRUCTOR REVISION

Course Number:       ACCT 5312.W01
Course Name:         Foundations of Accounting
Semester:            Spring Mini-Term 1 and I
Instructor:          Dr. Tom (Hsiao-Tang) Hsu
Office:              OCNR 349
Office Phone:        361-825-3729
Cell:                215-317-6760 (10am to 8pm daily)
Email:               tom.hsu@tamucc.edu
Office Hours:        Tuesday & Wednesday 2-5pm via email. I am usually online for
                     part of the day almost every day. Email me anytime and I will
                     respond the next time I log on. If you email between 10 am and 8
                     pm and you don’t hear from me within an hour you may text me to
                     let me know you need assistance via email. I do not return texts,
                     calls or emails between 8pm and 10am. Please do not send me a
                     long text about the problem you are having, use email.
                     Other by appointment- Please email, text or call me to schedule
                     face to face meetings.

Required Materials: Marshall, David, McManus, Wayne William, and Viele, Daniel,
                    Accounting: What the Numbers Mean, 11th edition, published by
                    McGraw-Hill. The ISBN is 9781259675966 for the digital text
                    (Smartbook) plus the Connect access. You can find the textbook
                    information at the link below:
                    https://goo.gl/PgV8hw

                    You may purchase the Connect/Smartbook access code from the
                    bookstore or when you register at the Connect URL. If you also
                    prefer a physical text you will be able to purchase a text through
                    the Connect registration or look online for a used copy of the text.
                    You must have Connect access to complete the course.

Connect URL:         TBA
Prerequisites:       Graduate standing

Course Description:
Theoretical and applied facets of financial and managerial accounting for business. The
course includes 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.

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.

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

- recognize the value of accounting to their future (or current) career goals
- read and interpret internal and external financial reports and gain an understanding of their underlying concepts and techniques
- make intelligent decisions using internal and external accounting information (G.3.O.1.)
- analyze the effects of these decisions on the performance of a company

Instructional Methodology:
Lecture, class discussion, problems, in-class assignments and research paper.

Websites Used:
Blackboard: https://bb9.tamucc.edu/

Connect URL: TBA

Electronic Device Usage:
Computers or tablets are required to complete the course.

Performance Evaluation and Grading:
Student performance will be evaluated on in-class and out of class assignments, a final exam, a research paper, and class participation. A sample of the relative weights of each of these components is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Learn Smart assignments</td>
<td>50</td>
</tr>
<tr>
<td>Homework assignments</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Exams</td>
<td>300</td>
</tr>
<tr>
<td>Total</td>
<td>550</td>
</tr>
</tbody>
</table>

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%.

Course Components:

There are 11 chapters for the course. The chapters are organized into 7 modules. Each Module includes the Learnsmart, Homework and Quizzes for each chapter. There will be three exams. You should work on the materials in order. Points are assigned to each component: each Learnsmart is worth 2 points, each Homework is worth 10 points, each Quiz is worth 10 points and each Exam is worth 100 points. You need to complete each component to maximize points.

Learnsmart and Homework have unlimited attempts and time. Each quiz has a time limit of 30 minutes and you will get two attempts. The quiz will start over and may have different questions on the second attempt. Each exam has a time limit of 60 minutes and you will get two attempts. The exam will start over and may have different questions on the second attempt.

You must complete one module each week. You may complete the course as rapidly as you choose. See the schedule on the last page of the syllabus.

Late Assignments:
Absolutely no late work will be accepted. The due dates are clearly posted. Connect will automatically submit your assignments on the due date and time.

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 may include in-class discussion or other forms. Written communication may include essay type in-class assignments, the final exam, a written research paper, or other forms.

Preferred methods of scholarly citations:
Chicago style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use the Chicago style citations and references. An example will be provided.

Technology Applications:
Students are expected to be able to use the library's electronic search capabilities and a word processing program such as MSWord or WordPerfect to prepare the research paper.

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.

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](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.

**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 a zero the first time and failing the course for any additional offence.

**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.

**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 course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. _____________ is the last day to drop a class with an automatic grade of "W" for 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. 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.

Disability 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>
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<tbody>
<tr>
<td>Course Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Financial Statements</td>
<td>3</td>
</tr>
<tr>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Accounting Cycle</td>
<td>8</td>
</tr>
<tr>
<td>Current Assets</td>
<td>4</td>
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<tr>
<td>Long Term Assets</td>
<td>4</td>
</tr>
<tr>
<td>Liabilities</td>
<td>4</td>
</tr>
<tr>
<td>Balance Sheet</td>
<td>4</td>
</tr>
<tr>
<td>Income Statement</td>
<td>4</td>
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<tr>
<td>Notes to Financial Statements</td>
<td>4</td>
</tr>
<tr>
<td>Testing and review</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
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</table>
Schedule for Spring 1 and Spring I. Changes will be posted to Connect. Homework, Quiz and Exams are announced on Connect.

<table>
<thead>
<tr>
<th>Module 1</th>
<th>Jan 14- Jan 20</th>
<th>Topic Covered</th>
<th>Reading &amp; Homework</th>
<th>Quiz &amp; Exam</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Chapter 1: Accounting – Present and Past</td>
<td>Chapter 1</td>
<td>Quiz Ch.2</td>
</tr>
<tr>
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<td></td>
<td>Chapter 2: Financial Statements and Accounting Concepts and Principles</td>
<td>Chapter 2</td>
<td>Quiz Ch.3</td>
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<td>Chapter 3: Fundamental Interpretations made from the Financial Statements</td>
<td>Chapter 3</td>
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<tr>
<td>Module 2</td>
<td>Jan 21- 27</td>
<td>Chapter 4: The Bookkeeping Process and Transaction Analysis</td>
<td>Chapter 4</td>
<td>Quiz Ch.4</td>
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<td><strong>EXAM 1 CHAPTERS 1 - 4</strong></td>
<td>Exam 1 Ch.1-4</td>
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<tr>
<td>Module 3</td>
<td>Jan 28 - Feb 3</td>
<td>Chapter 5: Accounting for and Presentation of Current Assets</td>
<td>Chapter 5</td>
<td>Quiz Ch.5</td>
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<tr>
<td>Module 4</td>
<td>Feb 4 – 10</td>
<td>Chapter 6: Accounting for and Presentation of Property, Plant &amp; Equipment and Other Non-current Assets</td>
<td>Chapter 6</td>
<td>Quiz Ch.6</td>
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<tr>
<td>Module 5</td>
<td>Feb 11 – 17</td>
<td>Chapter 7: Accounting for and Presentation of Liabilities</td>
<td>Chapter 7</td>
<td>Quiz Ch.7</td>
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<td></td>
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<td>Chapter 8: Accounting for and Presentation of Stockholders Equity</td>
<td>Chapter 8</td>
<td>Quiz Ch.8</td>
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<td><strong>EXAM 2 CHAPTERS 5 - 8</strong></td>
<td>Exam 2 Ch.5-8</td>
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<tr>
<td>Module 6</td>
<td>Feb 18 – 24</td>
<td>Chapter 9: The Income Statement and the Statement of Cash Flows</td>
<td>Chapter 9</td>
<td>Quiz Ch.9</td>
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<tr>
<td>Module 7</td>
<td>Feb 25 – Mar 8</td>
<td>Chapter 10: Corporate Governance, Notes to the Financial Statements and Other Disclosures</td>
<td>Chapter 10</td>
<td>Quiz Ch.10</td>
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<tr>
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<td></td>
<td>Chapter 11: Financial Statement Analysis</td>
<td>Chapter 11</td>
<td>Quiz Ch.11</td>
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<td></td>
<td><strong>EXAM 3 CHAPTERS 9 - 11</strong></td>
<td>Exam 3 Ch.9-11</td>
<td></td>
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