Office Hours

Tuesday, Wednesday, and Thursday, 1:00pm-3:00pm, or by appointment.
Many problems can be solved quickly via email and Blackboard discussion forums. I usually check my email more than once a day and will respond to your emails as soon as possible.

Required Materials:

You will be required to complete and submit assignments online, using a homework system called myBusinessCourse. First, go to your instructor’s course url link: TBA

Then, enter your personal information to create an account and register for the class. You have three purchase options:

1. Printed copy (w/Course Access, $285): you can purchase your package in the University bookstore), which includes the print book and the myBusinessCourse access code (you will need the access code to the homework assignments, eLecture and demonstration videos).

2. eBook (w/Course Access, 6 months/$120): access to myBusinessCourse is free with the purchase of an eBook.

3. Course Access Only (6 months / $65): If you have a used copy of the textbook, you can just buy course access.

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.

Learning Objectives:
By the end of this course, the student 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

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.

Instructional Methodology:
Instructional methods may include lectures, class discussions, problems, applications, and case studies.

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

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

Performance Evaluation and Grading:
Student performance evaluation may be on exams, quizzes, participation, homework problems, and projects. A sample of the relative weights of each of these components is as follows.

Homework (10pts each, best 10 out of 11) 100
Two Exams (100 pts each) 200
Two Accounting topic projects 100
Total Points Possible 400

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%.

Late Work and Make-up Exam:
Late work and make-up exams are generally not accepted. To qualify for a makeup exam, you must email the professor the day BEFORE the exam with proof that can be validated. Valid reasons include university athletic events and medical emergencies. Otherwise, you will receive a zero for the exam without a valid reason and valid proof. You can scan or take a picture of doctor’s notes and email them to the professor. If you don’t follow this
procedure for your excuse, you will receive a zero for the exam. The final exam must be taken during the university-scheduled time.

**Oral and Written Content:**
Students are expected to read assigned material prior to class and to contribute to class discussions and team analyses. Writing and critical thinking skills are utilized in the accounting topics projects.

**Preferred methods of scholarly citations:**
The Chicago Manual of 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 Manual of Style citations and references.

**Technology Applications:**
Students are expected to search for relevant information from the Internet and use spreadsheet software to solve accounting problems. Case write-ups will be word-processed.

**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 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. November 9, 2018 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. 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 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.

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>
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<tbody>
<tr>
<td>Basic Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>Corporate Financial Statements</td>
<td>6</td>
</tr>
<tr>
<td>Intercorporate Investments</td>
<td>3</td>
</tr>
<tr>
<td>Revenue and Expense Recognition</td>
<td>3</td>
</tr>
<tr>
<td>Basic Managerial Accounting and C-V-P Analysis</td>
<td>3</td>
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<tr>
<td>Measurement of Cost Behavior</td>
<td>3</td>
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<tr>
<td>Cost Management Systems and ABC</td>
<td>6</td>
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<tr>
<td>Relevant Costs</td>
<td>6</td>
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<tr>
<td>Budgeting</td>
<td>3</td>
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<tr>
<td>Management Control</td>
<td>6</td>
</tr>
<tr>
<td>Capital Budgeting</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
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</tbody>
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**Changes:**

The syllabus may be subject to change. I will adequately notify you through Blackboard announcement if any changes are made. The up-to-date version of syllabus is available on the course website.