Texas A&M University-Corpus Christi  
College of Business  
Course Syllabus

This document is subject to change at the discretion of the instructor.

Course Number: ACCT 5315.W01 (web-based course)  
Course Name: Accounting Topics  
Semester: 2020 Spring 2  
Instructor: Chunlai Ye, DBA, CPA, Assistant Professor of Accounting  
Office: OCNR 351  
Phone: 361-825-2203 [Do Not leave v-mail. Send email instead]  
Email: chunlai.ye@tamucc.edu  
Required Materials: Financial & Managerial Accounting for MBAs 5th Edition with on-line access by Easton, Halsey, McAnally, Hartgraves, and Morse  
You may purchase any format of the textbook (printed copy w/course access, e-book w/course access, course access only) that you prefer. Access to on-line resources is REQUIRED.

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 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
**Instructional Methodology:**
This is a Web-based course. This means that you must have the self-discipline and motivation to take the time in learning the material. However, if you have questions concerning the reading material, homework assignments, quizzes, and any extra end-of-chapter problems, post your questions on Discussion Forum or email me through Blackboard.

**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 (17pts each, best 6 out of 7) 100
- Quizzes (17pts each, best 6 out of 7) 100
- Two Exams (100 pts each) 200
- Two Accounting topic projects 100
- Total Points Possible 500

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%. In some instances, a curve may be applied in determining letter grades.

**Homework Assignments & Quizzes:**
Unlimited time and five attempts are allowed for homework assignments. Each new attempt is built on old attempts.

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

Six highest grades for homework assignments and quizzes respectively count toward course grade. No make-up quizzes or homework assignments will be given.

**Exams:**
An exam will be placed on the website and taken there at the time you have reach that milestone. The student will take the exam prior to the last date to take the exam. The due date will be clearly posted, so please keep up your assignments. Late exams, assignments, and projects are not acceptable. Log into Examity (in Blackboard) for the link to take the Exam. 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. **Only handheld calculators are allowed during exams. Cell phones are NOT allowed.**

No make-up exams will be given. Medical emergencies and family emergencies are the only valid reasons that will be accepted for missing an exam. You must provide supporting documentation (e.g., signed note from attending physician) if you miss an exam. If you do not have a valid reason for missing an exam, you will receive a zero on the exam, which usually implies failing the course. If you miss an exam due to a valid reason, you will be required to take a cumulative exam at the end of the semester. In the unlikely event that you request a regrading of your exam/assignment, you must agree that your WHOLE exam/assignment will be regraded to determine your new score.

**Accounting Topic Projects:**
Details and due date are provided in the Project Section on Blackboard. They are individual projects. Late submission: within 24 hours (5 points deduction); within 48 hours (10 points deduction); within 72 hours (15 points deduction); within 96 hours (20 points); Zero grade for projects submitted after four days. No partial credit will be given for any correction or resubmission after the four-day window.

**Oral and Written Communication Content:**
Students are expected to communicate in both oral and written form with the instructor as well as other students.

**Preferred methods of scholarly citations:**
APA 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 APA 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:**
Ethics are discussed in class lectures as they pertain to accounting decisions in business combinations, partnerships, and international operations.

**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, forgery, 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 for 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 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 15, 2020 is the last day to drop a class with an automatic grade of “W” 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>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Financial Accounting</td>
<td>6</td>
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<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>3</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>
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<tr>
<td>Total</td>
<td>45</td>
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</tbody>
</table>
THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS AS NEEDED AND WITH NOTIFICATION TO STUDENTS

Course Calendar:

<table>
<thead>
<tr>
<th>Week</th>
<th>Module</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1&amp;2</td>
<td>Financial Accounting and financial statements</td>
<td>HW #1 Quiz #1</td>
</tr>
<tr>
<td>2</td>
<td>4</td>
<td>Analyzing and interpreting financial statements</td>
<td>HW #2 Quiz #2</td>
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<tr>
<td>3</td>
<td>5&amp;9</td>
<td>Revenues, receivables, operating expenses, and intercorporate investments</td>
<td>Project I</td>
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<td></td>
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<td></td>
<td>HW #3 Quiz #3</td>
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<tr>
<td>4</td>
<td>14&amp;15</td>
<td><strong>Exam I</strong> (40 Multiple Choices, 100 minutes) Managerial accounting, cost behavior, activity analysis, and cost estimation</td>
<td>Exam I</td>
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<tr>
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<td>HW #4 Quiz #4</td>
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<tr>
<td>5</td>
<td>16&amp;17</td>
<td>CVP analysis, relevant costs, and benefits for decision making</td>
<td>HW #5 Quiz #5</td>
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<tr>
<td>6</td>
<td>18&amp;19</td>
<td>Product costing, ABC, and ABM</td>
<td>Project II</td>
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<td>HW #6 Quiz #6</td>
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<tr>
<td>7</td>
<td>22,23&amp;25</td>
<td>Budgeting and standard costs</td>
<td>HW #7 Quiz #7</td>
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<td></td>
<td><strong>Exam II</strong> (50 Multiple Choices, 120 minutes)</td>
<td>Exam II</td>
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