Texas A&M University-Corpus Christi
College of Business
Syllabus (tentative)
Summer 1, 2020 (mini term)

Course Number: ACCT 5315.w01 (web-based course)
Course Name: Accounting Topics
Instructor: Dr. Qiuhong Zhao
Office Information: Office is OCNR 352
Office phone: (361) 825-3619
E-mail: qzhao2@tamucc.edu

Publisher: Cambridge Business

An access code to MyBusinessCourse is required for this course. MyBusinessCourse is free with new copies of the textbook and can be purchased separately by students with used textbooks.

Note: Checking school emails daily is required since this is an entirely online course. Otherwise, you might miss important deadlines.

Prerequisites: ACCT 5312 or equivalent. If you took introductory financial accounting and managerial accounting over ten years ago, I suggest that you take ACCT5312 (Foundation of Accounting) before taking this course.

Course website: https://bb9.tamucc.edu

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:
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, Blackboard examples, and any extra end-of-chapter problems, email me: qzhao2@tamucc.edu

**Performance Evaluation and Grading:**

<table>
<thead>
<tr>
<th>Category</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (2 exams)</td>
<td>200 pts</td>
<td>50%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100 pts</td>
<td>25%</td>
</tr>
<tr>
<td>Accounting topic projects</td>
<td>100 pts</td>
<td>25%</td>
</tr>
<tr>
<td>Total</td>
<td>400 pts</td>
<td>100%</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%. In some instances, a curve may be applied in determining letter grades.

**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; **Zero grade for projects submitted after four days.** No partial credit will be given for any correction or resubmission after the four-day window.

**Chapter Assignments:**
The assignments (quizzes) may be taken multiple times. The highest grades count toward course grade. An optional quiz will be given at the end of the semester to replace the lowest grade of the other quizzes. The grade of this optional quiz is not considered as extra credit in this course. No make-up quizzes will be given. In the unlikely event that you request a regrading of your project, you must agree that your WHOLE project will be regraded to determine your new score.

**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.

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

Technology Applications:
Students are expected to be able to download files from the Internet, install programs on a computer and send e-mail with attached files.

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.

Global Perspectives:
The increasing amount of international trade renders it necessary to have at least a minimal knowledge that not all countries conduct their accounting similarly to the United States. Examples will be given throughout the course.

Demographic Diversity Perspectives:
This course will not specifically address demographic diversity.

Political, Social, Legal, Regulatory and Environmental Perspectives:
Political, Legal and Regulatory aspects of accounting will receive some attention with respect to how accounting rules are derived although the subject will not be discussed in depth. There will be limited coverage of Social and Environmental issues.

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 failure of the class. Any directly quoted information included in written assignments that is taken from textbooks, supplemental materials, or other published sources must include proper citations and source information.

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.

**Academic Honesty**

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.) All assignments and exams are expected to be done independently unless otherwise specifically noted in the instructions.

**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.

**Statement of Civility**

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.

**Disability and Veterans Statements**

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.
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. Please check what is the last day to drop this 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 her or his grade reflects academic evaluation which is arbitrary, prejudiced, or inappropriate in view of the standards and practices outlined in the class syllabus, may appeal the final grade given for the course. The appeal must focus on specific departures from grading guidelines listed on the syllabus. Dissatisfaction with a grade is not grounds for a successful appeal.

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 COB-Student Policy 04-STU-03. These documents are accessible through the COB and University Rules Web site at http://cob.tamucc.edu//Students/Student%20Policies%20and%20Forms.html. For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

Please note that in this course grading of all exercises and exams have bonus/extra points given at the discretion of the instructor. Bonus/extra points should not be used as a basis to file grade appeal (e.g. “I am only 20 points from next higher grade” is an invalid statement as without bonus points the gap may be 70 or 80/600 points). Grade appeal on this basis prompts reviewing of all items based only on the points allocated to each item in the corresponding rubrics. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments’ and exams’ grades as soon as grades are posted throughout the semester.
## 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>
</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>
</tr>
<tr>
<td>Measurement of Cost Behavior</td>
<td>3</td>
</tr>
<tr>
<td>Cost Management Systems and ABC</td>
<td>3</td>
</tr>
<tr>
<td>Relevant Costs</td>
<td>6</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><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>

### Changes:

The syllabus is subject to change. I will adequately notify you if I make any changes. The up-to-date version of syllabus is available on the course website.
<table>
<thead>
<tr>
<th>Date</th>
<th>Module</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/11– 5/17</td>
<td>1&amp;2</td>
<td>Financial Accounting and financial statements</td>
</tr>
<tr>
<td>5/18 – 5/24</td>
<td>4</td>
<td>Analyzing and interpreting financial statements</td>
</tr>
<tr>
<td>5/25 – 5/31</td>
<td>5&amp;9</td>
<td>Revenues, receivables, operating expenses, and intercorporate investments</td>
</tr>
<tr>
<td>6/1 – 6/7</td>
<td>14&amp;15</td>
<td>Managerial accounting, cost behavior, activity analysis, and cost estimation</td>
</tr>
<tr>
<td>6/8 – 6/14</td>
<td>16&amp;17</td>
<td>CVP analysis, relevant costs, and benefits for decision making</td>
</tr>
<tr>
<td>6/15 – 6/21</td>
<td>18&amp;19</td>
<td>Product costing, ABC, and ABM</td>
</tr>
<tr>
<td>6/22 – 6/26</td>
<td>22, 23 &amp;25</td>
<td>Budgeting and standard costs</td>
</tr>
</tbody>
</table>