

**Texas A & M Commerce
Course Syllabus
Spring 2014**

Instructor: Dr. Gates, CPA, PhD
Assistant Professor
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301 – UCD

Email: Sandra.Gates@tamuc.edu
Office hours: Monday 5:10 – 6:10 – UCD
Tues 9:30 – 12:30 – Commerce
Wednesday 5:10 – 6:10 – UCD

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| <p>The best method of contacting me is via email. Monday thru Friday I will generally reply to emails within 24 hours.</p> |
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Course Number: ACCT501
Course Title: Accounting for Managers

Prerequisites:
Class meeting: Wednesday 6:15p-8:50p

Required Material:

Survey of Accounting, Warren, 6th edition, South-Western with CengageNOW Access code.

Course Description:

Study of the accounting concepts and procedures used by managers in making decisions. The focus in the course will be on users, not preparers, of accounting and management information.

Course Embedded Assessment Objectives:

- 1) Identify, describe, and apply fundamental concepts and assumptions that underlie generally accepted accounting principles.
- 2) Identify, describe, and apply the seven steps of the accounting cycle and how they are interconnected.
- 3) Record and report transactions related to assets, liabilities, and owner's equity, and prepare, report, and interpret basic financial statements of a corporation.

Class Live Pro:

Online courses will utilize Class Live to facilitate lectures and class discussions. Face-to-face courses will facilitate lectures and class discussions during the scheduled face-to-face meeting times.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

University Policies and Procedures:

- *Disability* – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at:
<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>
- *Student Conduct* – “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct)
<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>
- *Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

Course Requirements:

- *Check your email* – Emails are sent periodically during the semester. You must check your emails regularly to remain abreast of relevant information. When sending an email to me include the course prefix in the subject line, i.e. ACCT###.
- *Classroom etiquette* – We must maintain a level of respect and collegiality. It is okay to disagree with your classmates or me. Differences in opinions help to foster great discussions. Responses (online or face-to-face) however should not use profanity, sexist, racist, or other dialogue that is objectionable. Be respectful at all times to others. Please note that we are not peers; I maintain a professor-student relationship. Students should address me as: Professor Gates, Dr. Gates, Instructor Gates, or Mrs. Gates.
- *Posting in eCollege* – Your privacy is paramount. I do not share your personal information with anyone. Remember that “Question” areas in our course are available for all classmates to read. To maintain your privacy, questions regarding scores or other personal issues should be sent directly to my email. I will not respond to public posts regarding scores, grades or personal issues. The “Question” areas in our course should be used for general course related questions, homework questions, questions about the syllabus, due dates, etc.
- *Late work* – Due dates are posted on our syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be completed no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

- *Homework* – Experience has shown that a clear understanding of accounting concepts and principles requires working through homework assignments. While it can be difficult and even frustrating, the end result of understanding will serve you well in the future. Homework may be collected, discussed and/or reviewed periodically.
- *Reading assignments* – Chapters should be read prior to coming to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class.
- *Exams/ quizzes* – The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.
- *Written work* – Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, table, graphs, etc. using Excel or another program, you must copy the information into the Word document.
- *Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

Technical Support:

If you experience technical problems please contact the eCollege HelpDesk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

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| <p><u>EVALUATION AND GRADING</u> Grades will be determined according to the following:</p> <p style="padding-left: 40px;">Homework 10% Quizzes 40% Exams 50%</p> | <p><u>GRADING SCALE:</u> There is <i>no</i> grade curve and <i>no</i> extra credit assignments.</p> <p style="text-align: right;">90 – 100% A 89 – 80% B 79 – 70% C 69 – 60% D < 60% F</p> |
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| <u>Week begins</u> | <u>Chapter(s) covered</u> |
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| Jan 13 | Welcome Course review Chpt 1 & Chpt 2 |
| Jan 20 | Chpt 3 |
| Jan 27 | Chpt 4 |
| Feb 3 | Chpt 5 |
| Feb 10 | Chpt 6 |
| Feb 17 | Chpt 7 |
| Feb 24 | Chpt 8 |
| Mar 3 | Chpt 9 |
| Mar 10 | SPRING BREAK |
| Mar 17 | Chpt 10 |
| Mar 24 | Chpt 11 |
| Mar 31 | Chpt 12 |
| Apr 7 | Chpt 13 |
| Apr 14 | Chpt 14 |
| Apr 21 | Chpt 15 |
| Apr 28 | Course wrap up |
| May 5 | Final exam week |

| <u>HW schedule</u> <i>HW is due every Monday (G) = graded</i> | |
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| Jan 20 | HW chpts 1 & 2 (G) |
| Jan 27 | HW chpt 3 (G) |
| Feb 3 | HW chpt 4 |
| Feb 10 | HW chpt 5 (G) |
| Feb 17 | HW chpt 6 |
| Feb 24 | HW chpt 7 (G) |
| Mar 3 | HW chpt 8 (G) |
| Mar 10 | Spring Break |
| Mar 17 | HW chpt 9 |
| Mar 24 | HW chpt 10 (G) |
| Mar 31 | HW chpt 11 |
| Apr 7 | HW chpt 12 (G) |
| Apr 14 | HW chpt 13 (G) |
| Apr 21 | HW chpt 14 |
| Apr 28 | HW chpt 15 (G) |
| May 5 | |

| <u>Quiz/Exam schedule</u> <i>Quiz/Exam opens Thurs and closes Sunday</i> | |
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| Jan 30 | Quiz 1: Chpt 1 – 3 |
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| Feb 13 | Exam1: Chpt 1 – 5 |
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| Mar 6 | Quiz 2: Chpt 6 – 8 |
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| Mar 27 | Exam 2: Chpt 6 – 10 |
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| Apr 17 | Quiz 3: Chpt 11 – 13 |
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| May 1 | Exam 3: Chpts 11 – 15 Closes May 7th |
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NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.

Grading rubric for course objectives

| Criteria | Exceeds expectations | Meets expectations | Needs improvement |
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| Identify, describe, and apply fundamental concepts and assumptions that underlie generally accepted accounting principles. | Student demonstrates the ability to identify, describe, and apply fundamental accounting concepts in all situations | Student demonstrates some ability to identify, describe, and apply fundamental accounting concepts | Student fails to demonstrate the ability to identify, describe, and apply fundamental accounting concepts |
| Identify, describe, and apply the seven steps of the accounting cycle and how they are interconnected. | Student demonstrates the ability to identify, describe, and apply all seven steps of the accounting cycle | Student demonstrates some ability to identify, describe, and apply some of the seven steps of the accounting cycle | Student fails to demonstrate the ability to identify, describe, and apply the seven steps of the accounting cycle |
| Record and report transactions related to assets, liabilities, and owner's equity, and prepare, report, and interpret basic financial statements of a corporation. | Student demonstrates the ability to record and report transactions and interpret basic financial statements in all situations | Student demonstrates some ability to record and report transactions and interpret basic financial statements | Student fails to demonstrate the ability to record and report transactions and interpret basic financial statements |