

ORGL 397 - Financial Accounting SYLLABUS: July Term 2014

Instructor: Dr. Tim Wilson **Office Location:** Online

Office Hours: Online or By Appointment

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Course Description

In this course, students learn how to describe corporate accounting and financial statements, long-term liabilities, cash-flow and financial-statement analysis, managerial accounting, budgeting, and the use of financial data to make business decisions.

Course Competency

Describe corporate accounting and financial statements, long-term liabilities, cash flow and financial statement analysis, managerial accounting, budgeting, and using financial data to make business decisions.

Pretest

The Pretest for this financial accounting course assesses your knowledge of terms relating to business accounting, accounting concepts and principles, corporate financial statements, ratios and tools, long-term liabilities, managerial accounting, financial information and decisions, managerial accounting application, and types of budgets.

Learning Outcomes

- 1. Define terms related to business accounting.
- 2. Apply a working knowledge of accounting concepts and principles.
- 3. Demonstrate the ability to prepare and understand corporate financial statements.
- 4. Analyze financial statements using various ratios and tools.
- 5. Describe long-term liabilities.
- 6. Examine concepts related to managerial accounting.
- 7. Examine how managers use financial information to guide important decisions.
- 8. Apply concepts related to managerial accounting.
- 9. Prepare and analyze various types of budgets.

Posttest

The Posttest for this financial accounting course assesses your knowledge of terms Related to business accounting, accounting concepts and principles, corporate financial statements, ratios & tools, long-term liabilities, managerial accounting, financial information and decisions, managerial accounting application, and types of budgets.

The Posttest is an assessment of your knowledge of the material required for the competency. A score of 80 points or higher is required to demonstrate competency. If you score less than 80 points on any competency you will have an opportunity to review the material and re-take the competency Posttest. You may take the Posttest assessment up to three times. If you have not passed the competency in three attempts, you will work

with an Academic Coach to determine another method of fulfilling the program requirements in this subject. In order to demonstrate competency, a score of 80 points or higher is required.

If the term ends prior to you being able to demonstrate competency you will receive a grade of "X" and be required to complete the remaining competencies in the next term.

Policies

Technology Requirements

This is an online course and the following technological resources are required:

- Computer/Internet access and connection: high-speed preferred (not dial up)
- Speakers so you can hear audio enhanced assignments throughout the semester
- Headset/Microphone
- Webcam
- Microsoft Word, Excel, and PowerPoint

This course may also require the following:

As a student enrolled at Texas A&M University-Commerce, you have access to an email account via myLeo - all my emails sent from eCollege (and all other university emails) will go to this account, so please be sure to check it regularly. Conversely, you are to email me via the eCollege email system or your myLeo email as our spam filters will catch Yahoo, Hotmail, etc.

Our campus is optimized to work in a Microsoft Windows environment. This means our courses work best if you are using a Windows operating system (XP or newer) and a recent version of Microsoft Internet Explorer (6.0, 7.0, or 8.0).

Your courses will also work with Macintosh OS X along with a recent version of Safari 2.0 or better. Along with Internet Explorer and Safari, eCollege also supports the Firefox browser (3.0) on both Windows and Mac operating systems.

It is strongly recommended that you perform a "Browser Test" prior to the start of your course. To launch a browser test, login in to eCollege, click on the 'myCourses' tab, and then select the "Browser Test" link under Support Services.

Access and Navigation

This course will be facilitated using eCollege, the Learning Management System used by Texas A&M University-Commerce. To get started with the course, go to: https://leo.tamu-commerce.edu/login.aspx.

You will need your CWID and password to log in to the course. If you do not know your CWID or have forgotten your password, contact Technology Services at 903-468-6000 or helpdesk@tamucommerce.edu.

eCollege Student Technical Support

Texas A&M University-Commerce provides students technical support in the use of eCollege. The student help desk may be reached by the following means 24 hours a day, seven days a week.

• Chat Support: Click on 'Live Support' on the tool bar within your course to chat with an eCollege Representative.

- Phone: 1-866-656-5511 (Toll Free) to speak with an eCollege Technical Support Representative.
- Email: helpdesk@online.tamuc.org to initiate a support request with an eCollege Technical Support Representative.
- Help: Click on the 'Help' button on the toolbar for information regarding working with eCollege (i.e. How to submit to Dropbox, How to post to discussions, etc.)

Course Concerns

If you have questions pertaining to the content of this course (e.g., questions about an exam, about course due dates, etc.), please contact your instructor via email, through the "Virtual Office," or during office hours.

Other Questions/Concerns

Contact the appropriate TAMU-C department related to your questions/concerns. If you are unable to reach the appropriate department with questions regarding your course enrollment, billing, advising, or financial aid, please call 903-886-5511 between the hours of 8:00 a.m.- 5:00 p.m., Monday through Friday.)

Communication and Support

Email is the best way to communicate as it is checked throughout the day. However, in order to avoid duplication of questions and answers I prefer that you post all class related questions in the Virtual Office course tab. It is likely that your peers will have the same question. Emails of a personal nature should be sent to my email address via eCollege. Or if you want to talk via phone, you may contact me via Google voice at 903-246-1679. Please do not call before 9 am or after 9 pm.

Course and University Procedures/Policies

Academic Honesty Policy

Texas A&M University-Commerce does not tolerate plagiarism and other forms of academic dishonesty. Conduct that violates generally accepted standards of academic honesty is defined as academic dishonesty. "Academic dishonesty" includes, but is not limited to, plagiarism (the appropriation or stealing of the ideas or words of another and passing them off as one's own), cheating on exams or other course assignments, collusion (the unauthorized collaboration with others in preparing course assignments), and abuse (destruction, defacing, or removal) of resource material. Violation of these academic standards may result in removal or failure. Please see the TAMUC Catalog.

Dropping the Class

If you need to adjust your schedule by dropping this course, please contact your Academic Coach. Please be aware that dropping your course may impact your financial aid, veterans and military benefits, three peat, 45-hour, and 30-hour rules. It is the student's responsibility to drop the course. If you fail to officially drop the class, a failing grade shall be assigned.

Incompletes

If you receive a grade of "X" or Incomplete you have one full term to complete the items that remain incomplete. If you have not submitted the necessary assignments by the end of the next full term your grade automatically converts to an "F."

Student Withdrawal

A student wishing to withdraw from all courses before the end of a term for which he/she is registered must clear his or her record by filing an application for voluntary withdrawal.

Please contact your Academic Coach.

This action must be taken by the date stated in the Academic Calendar as the last day to drop a class or withdraw. Any student who withdraws from the university is subject to the conditions outlined in the section regarding Scholastic Probation or Suspension in the university catalog. It is the student's responsibility to withdraw from classes if he or she does not plan to attend during the semester in he/she has enrolled. A student has one year from the first day of a semester to appeal a withdrawal refund. Courses withdrawn are counted as attempted hours and count towards the three-peat, 45-hour and 30-hour rules and financial aid and veterans and military benefits.

Instructor Withdrawal

Your instructor of record reserves the right to withdraw a student from his or her course based on inadequate access to and progress in the online course materials.

Students with Disabilities

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 have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University-Commerce Gee Library 132 Phone (903) 886-5150 or (903) 886-5835 Fax (903) 468-8148 StudentDisabilityServices@tamuc.edu Student Disability Resources & Services

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 '<u>Code of Student Conduct</u>' from Student Guide Handbook)