



Texas A & M University-Commerce
College of Business and Entrepreneurship
Department of Accounting
Syllabus for Summer 2014
ACCT 501 81E Accounting for Managers

Instructor: Shiyou Li, Ph.D., CPA, CMA

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Office Hours:

Thursdays 5:15 – 6:15PM

Class location: UCD, (1901 Main St. Dallas, TX 75226)

Course Time: Thursdays 6:15 – 8:55PM

Textbook:

Title: Accounting for Managers

Subtitle: ACCT 501

ISBN: 9781305283008

The textbook is a customized version (15 chapters) of following book:

Cornerstones of Financial and Managerial Accounting, 2nd Edition

Jay Rich; Jeff Jones; Dan L. Heitger; Maryanne Mowen; Don Hansen

ISBN-10: 0-538-47348-7

ISBN-13: 978-0-538-47348-4

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. Understand the role of accountants and auditors in corporate governance and decision making.
2. Provide information to outsiders of corporations to help them make decisions, and,
3. Provide information to managers of corporations to help them make decisions and control other managers and employees.

Grading Policy:

Course grades will be based upon **four exams (100 points each) and four quizzes (25 points each)**. Grades for the course will be determined by converting each student's points out of a possible 500 into a percentage and then applying the following ranges:

Range	Grade
90-100	A
80-89	B
70-79	C
60-69	D
Below 60	F

Student Responsibilities:

Learning is every student's responsibility. My role is to facilitate and support your learning process. To accomplish the learning process you are required to:

1. Check eCollege frequently for announcements and other information.
2. Read assigned material listed on the course schedule. Work additional problems to gain mastery over the material and prepare for exams.
3. Prepare for, and take, scheduled quizzes and exams.
4. Contact me about any questions or issues *when they arise*. It's much easier to help and work out a solution early-on, than later when it may be too late.

Email Policy:

Please include the course number and section number in the subject line of the email message. If you need to contact me, email is the best method as it is the communication of choice by the university.

University Specific Procedures:

ADA Statement

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 Code of Student Conduct from Student Guide Handbook).

ACADEMIC HONESTY POLICY

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do.

COURSE OUTLINE / CALENDAR

Days	Topic	
Aug. 28	Chapters 1 & 2	
Sept. 4	Chapters 3 & 5	
Sept. 11	Catch up and review	Quiz 1 (Chapters 1, 2 and 3)
Sept. 18	Exam 1 (Chapters 1, 2, 3	

	and 5)	
Sept. 25	Chapters 6 & 7	
Oct. 2	Chapter 8 & 9	
Oct. 9	Catch up and review	Quiz 2 (Chapters 6, 7 and 8)
Oct. 16	Exam 2 (Chapters 6, 7, 8 and 9)	
Oct. 23	Chapters 10 and 11	
Oct. 30	Chapter 14 & 15	
Nov. 6	Catch up and review	Quiz 3 (Chapters 10, 11 and 13)
Nov. 13	Exam 3 (Chapters 10, 11, 13 and 14)	
Nov. 20	Chapters 15 & 16	
Nov. 27	Class does not meet (Thanksgiving)	
Dec. 4	Chapter 17 and review	Quiz 4 (Chapters 15 and 16)
Dec. 11	Exam 4 (Chapters 15, 16 and 17)	

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.

Course Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to simple facts	Student applies concepts to complex facts
Use managerial accounting methods to help managers make decisions	Student fails to identify decision or need to plan	Student recognizes decision and method	Student applies methods to simple facts	Student applies methods to complex facts
Use managerial accounting methods to help	Student fails to recognize methods to	Student recognizes methods to	Student applies methods to	Student applies methods to complex facts

managers control and monitor operations	monitor and control	monitor and control	simple facts	
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Quizzes and Exams:

All quizzes and exams will be graded according to the following rubric.

Quizzes and exams				
	Excellent	Competent	Satisfactory	Unsatisfactory
Adequately Prepared				
Support method of achieving solution				
Demonstrate understanding of concepts				
Effective analysis				

Grade Scale:

Excellent – 90% of available points

Competent – 80% of available points

Satisfactory -70% of available points

Unsatisfactory – 69% and below of available points