



**Texas A & M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus for spring 2016**  
**ACCT 501 81E**  
**Accounting for Managers**

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

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**Office Hours:** Wednesday: 3:15PM-6:15PM, BA114 (appointment recommended)

Monday: 3:15PM-6:15PM, UCD (appointment recommended)

**Class Time and Location:** Monday 6:15PM UCD

**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:

<b>Range</b>	<b>Grade</b>
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.

### **Program Objectives:**

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be analytical problem solvers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

### **Academic Honesty Policy:**

All students must follow and conform to the University policy on Academic Honesty.

**“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.

*Non-discrimination* – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### **Graduate level expectations**

□ *Writing* – Graduate students should be able to demonstrate critical thinking skills. Graduate level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and/or deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.

□ *Responsibility* – Graduate students should demonstrate self-motivation, organization, time management skills and discipline.

*Learning* – Graduate studies are designed for more discipline-specific focused learning. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts.

### **Course Requirements:**

□ *eCollege*: We will use eCollege as our main hub for the course. **Check eCollege frequently for announcements** and other information.

□ *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.

□ *Reading assignments* – Chapters should be read prior to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to class.

□ *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](mailto:helpdesk@online.tamuc.org) or 1-866-656-5511. Connect technical support is also available.

**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**

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
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 managers control and monitor operations	Student fails to recognize methods to monitor and control	Student recognizes methods to monitor and control	Student applies methods to simple facts	Student applies methods to complex facts

**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