

## **ACCT 501 31E Accounting for Managers**

# Couse Syllabus fall 2018

**Instructor:** Shiyou Li, Assistant Professor

Office Location: BA 114

**Office Hours:** Monday 3: 15 – 6:15 (BA 114)

Wednesday 3:15 – 6: 15 (ELCOP)

University Email Address: Shiyou.Li@tamuc.edu

**Preferred Form of Communication:** the best method for contacting me is via email

Class Location: ELCOP225

**Day and time:** M 6:15p-8:55p

### **COURSE INFORMATION**

## **Textbook Required**

Warren/Reeve/Duchac - Bundle: Financial & Managerial Accounting, Loose-Leaf Version, 14th + CengageNOW<sup>TM</sup>v2, 1 term Printed Access Card ISBN 9781337950107

### **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.

## **Student Learning Outcomes**

- 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.

## **Assessment and Grading:**

Course grades will be based upon three exams (100 points each) and three quizzes (33, 33 and 34

points). Grades for the course will be determined by converting each student's points out of a possible 400 into a percentage and then applying the following ranges:

A = 90% - 100%

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

F = 59% or Below

## **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.

The above list emphasizes the responsibilities that the student must adhere to so that each student will have the opportunity to excel in this class. I will hold you responsible for a thorough understanding of all of the material presented in the text, and material acquired from the tutorials, and other research and reference sources. You may not gain all of the knowledge you need in this class exclusively from your textbooks. I will expect you to use your research and information acquisition skills to obtain any knowledge or information that is not specifically presented. A good reference is an online Financial Accounting textbook that can be accessed using the following URL www.principlesofaccounting.com.

### **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.

### **TECHNOLOGY REQUIREMENTS**

### **Browser support**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best

course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

### Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

## **Desktop Support**

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)	
Microsoft® Edge	Latest	N/A	
Microsoft® Internet Explorer®	N/A	11	
Mozilla® Firefox®	Latest, ESR	N/A	
Google® Chrome <sup>TM</sup>	Latest	N/A	
Apple® Safari®	Latest	N/A	

## **Tablet and Mobile Support**

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	The current major version of iOS (the latest minor or <b>point</b> release of that major version) and the previous major version of iOS (the latest minor or <b>point</b> release of that major version). For example, as of June 7, 2017, D2Lsupports iOS

Device	<b>Operating System</b>	Browser	Supported Browser Version(s)
			10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version.  Chrome: Latest version for the iOS browser.
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - o 512 MB of RAM, 1 GB or more preferred
  - o Broadband connection required courses are heavily video intensive
  - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- You must have a:
  - o Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
  - \*For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: <u>JAVA web site</u> <a href="http://www.java.com/en/download/manual.jsp">http://www.java.com/en/download/manual.jsp</a>
- Current anti-virus software must be installed and kept up to date.

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.

JavaScript is enabled.

Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - Adobe Reader https://get.adobe.com/reader/
  - o Adobe Flash Player (version 17 or later) https://get.adobe.com/flashplayer/
  - o Adobe Shockwave Player https://get.adobe.com/shockwave/
  - o Apple Quick Time http://www.apple.com/quicktime/download/
- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.

#### ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or <a href="mailto:helpdesk@tamuc.edu">helpdesk@tamuc.edu</a>.

**Note:** Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

### COMMUNICATION AND SUPPORT

# **Brightspace Support**

## **Need Help?**

## **Student Support**

If you have any questions or are having difficulties with the course material, please contact your Instructor.

## **Technical Support**

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the **Live Chat** or click on the words "click here" to submit an issue via email.



## **System Maintenance**

Please note that on the 4th Sunday of each month there will be System Maintenance which means the system will not be available 12 pm-6 am CST.

### **Syllabus Change Policy**

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

## **University Specific Procedures**

### **Student Conduct**

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.

 $\underline{http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.as}\\ \underline{px}$ 

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <a href="Netiquette">Netiquette</a>
<a href="http://www.albion.com/netiquette/corerules.html">Netiquette</a>
<a href="http://www.albion.com/netiquette/corerules.html">Netiquette</a>

### **Academic Integrity**

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

## Undergraduate Academic Dishonesty 13.99.99.R0.03

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13stude nts/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf

Graduate Student Academic Dishonesty 13.99.99.R0.10

 $\frac{http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13stude}{nts/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf}$ 

#### **ADA Statement**

### **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- Room 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: Office of Student Disability Resources and Services

http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/

#### **Nondiscrimination Notice**

Texas A&M University-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.

# **Campus Concealed Carry Statement**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the <u>Carrying Concealed Handguns On Campus</u> document and/or consult your event organizer.

### Web url:

 $\underline{http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34Safet} y Of Employees And Students/34.06.02.R1.pdf$ 

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.