

Texas A & M University – Commerce
Department of Accounting
Syllabus
Accounting for Managers
ACCT 501 01W
Summer 2020
June 1 – August 6, 2020

Professor: Dr. Caroline Hartmann
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Office hours: Virtual hours. Office hours by appointment.
Course Meeting Day/Time/Room: Virtual

Course Description:

This course is designed to provide an overview 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 Materials:

Required Text:

REQUIRED

FINANCIAL+MANAG.ACCT.-CONNECT ACCESS

Author: 1ILD
Edition: 8TH 19
Published Date: 2019
ISBN: 9781260417173
Publisher: MCG

OPTIONAL ALTERNATIVE

FINANCIAL+MANAG.ACCT.(LL)-W/ACCESS

Author: WILD
Edition: 8TH 19
Published Date: 2019
ISBN: 9781260581195
Publisher: MCG

You will be able to buy the book and the ConnectPLUS access code in a bundle from our bookstore, which could make the total price less. If you buy the textbook elsewhere, you can purchase ConnectPLUS on the textbook website at the beginning of the semester.

Alternatively, you can purchase only ConnectPLUS which gives you access to Connect and the eversion of the textbook. This is the cheapest option but for many students an ebook alone is not a good option. If you buy a paper copy of the textbook you will have both the book plus access to the eversion of the book via ConnectPLUS. There are two options if you

are buying the paper book – hard copy or loose-leaf. I believe the loose-leaf may have no, or a very limited, resale value. The choice is totally up to you.

Course Embedded Objectives:

Your achievement level for each objective will be measured by your success in completing the assignments and exams. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:

- Understand the role of accountants and auditors in corporate governance and decision making.
- Provide information to outsiders of corporations to help them make decisions.
- Provide information to managers to assist them in making decisions.

Student Responsibilities:

1. Read assigned material on schedule.
2. Check D2L for announcements and other information.
3. Prepare for class assignments and examinations.

Course Evaluation:

Grades will be based upon the following items:

3 Exams	60%
5 Quizzes	<u>40%</u>
Total	100%

Grading scale: 90 - 100% =A, 80 - 89% =B, 70 - 79% =C, 60 - 69% =D and <60% =F. Your grade will be based on the activities above and weighted accordingly. **Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or quiz and will be subject to academic sanction.**

Homework Assignments:

Homework will be assigned after every unit so that you may reinforce the concepts learned so please complete the assigned questions for each chapter. These assignments are NOT to be submitted as they are not graded but they will help you master the material in order to perform well on the quizzes and exams. All homework assignments will be available in Connect. You may choose to complete them as many times as you prefer as they will help you master the material.

Examinations:

Three exams will be given during the semester. The exams will cover specific chapters as we cover the material during the semester and will be taken online in ConnectPlus. There are **no** make-ups for the three exams.

Quizzes:

There will be 5 quizzes throughout the semester to test your knowledge on the concepts being reviewed. The exams are online and will be taken in ConnectPlus. There are **no**

make-ups. The practice exercises will help you enormously to master the topics on the quizzes and exams.

If you have an issue where you cannot complete a quiz or exam on the date scheduled you will need to notify the professor in advance of the due date to make arrangements to take a make-up quiz or exam. Only approved excused absences will permit you to take a make-up exam.

YouSeeU: This course will make use of YouSeeU for class live sessions through D2L. During the first week of class information will be sent out regarding these sessions. You are required to either log in to the session or to watch the recorded sessions. This is a departmental policy and your attendance is mandatory. In addition, recorded videos will also be available for each unit as an additional resource.

Plagiarism

Plagiarism represents disregard for academic standards and is strictly against University policy. Plagiarized work will result in an “F” for the course and further administrative sanctions permitted under University policy. Guidelines for properly quoting another individual’s writing and the proper citing of sources can be found in the APA publication Manual.

University Policies and Procedures:

ADA Policy: 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 132, Phone (903) 886-5150 or (903) 886-5835, Fax (903) 468-8148 or StudentDisabilityServices@tamuc.edu

Ethics: Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

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).

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.

Dropping or Withdrawal from course: University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Email Policy

This is an online course utilizing D2L. You may e-mail me as well as any student in the class by utilizing the e-mail feature within D2L. Please write the number of the course and your name on all correspondence. I will be communicating with you using your myLeo account that is provided by the university. Please check your e-mail frequently. The professor is NOT responsible for any technical difficulties experienced during the course. The quickest manner in which to get in touch with me is through email as I check the class in the mornings and in the evenings only.

Concealed Carry Policy

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 (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). 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.

Final Examination for the Master's/Specialist Degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination report for the Master's/Specialist Degree is submitted to The Graduate School at least three weeks prior to graduation.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

Class Schedule and Assignments ACCT 501 01W – Summer 2020
June 1, 2010 – August 6, 2020

**** All readings and assignments should be completed by the due date assigned. The syllabus is subject to change at the discretion of the professor as needed to meet the objectives of the course. It is not anticipated that there will be any substantive changes.**

CHAPTER AND TOPIC	DUE DATES
Chapter 1 Accounting in Business	June 1 – June 7, 2020
Chapter 2 Accounting for Business Transactions	
Quiz #1 (Chapter 1, 2)	June 7, 2020
Chapter 3 Adjusting Accounts for Financial Statements	June 8 – June 14, 2020
Chapter 4 Accounting for Merchandising Operations	
Quiz #2 (Chapter 3, 4)	June 14, 2020
Chapter 5 Inventories and Cost of Sales	June 15 – June 21, 2020
<u>Exam #1</u> (Chapters 1 - 5)	June 23, 2020
Chapter 6 Cash, Fraud and Internal Control	June 22 – June 28, 2020
Chapter 7 Accounting for Receivables	
Quiz # 3 (Chapters 6, 7)	June 28, 2020
Chapter 8 Accounting for Long-term Assets	June 29 – July 12, 2020
Chapter 9 Accounting for Current Liabilities	
Chapter 10 Accounting for Long-Term Liabilities	
Quiz #4 (Chapters 8, 9, 10)	July 12, 2020
Chapter 11 Corporate Reporting and Analysis	July 13 – Jul 19, 2020
<u>Exam #2</u> (Chapters 6 - 11)	July 21, 2020
Chapter 12 Reporting Cash Flows	July 20 – July 26, 2020
Chapter 14 Managerial Accounting Concepts and Principles	
Chapter 15 Job Order Costing	
Quiz # 5 (Chapters 12, 14, 15)	July 28, 2020
Chapter 16 Process Costing	July 27- Aug 2, 2020
Chapter 18 Cost Behavior and Cost-Volume-Profit analysis	
<u>Exam #3</u> (Chapters 12, 14 – 16, 18)	Available Aug 3 – Aug 5, 2020