

Texas A & M Commerce

Course Syllabus Semester: Summer 2020 ACCT-575

Instructor: Dr. Chu Chen, CMA

E-mail: Chu.Chen@tamuc.edu

Office: BA 123

Office Hours: Email

*****Email subject should begin with “ACCT 575”. Emails usually will be replied within one business day.**

REQUIRED MATERIALS

Financial Reporting & Analysis.-CONNECT ACCESS

Author: [Lawrence Revsine](#)

Edition: 7TH

ISBN: 9781260041286 or 9781260041293

Publisher: McGraw-Hill Education

Optional ALTERNATIVE

Financial Reporting & Analysis.- Connect + Loose Leaf

Author: [Lawrence Revsine](#)

Edition: 7TH

ISBN: 9781260149333

Publisher: McGraw-Hill Education

SUGGESTED MATERIALS

Any current text on Intermediate Accounting (as a reference)

SUGGESTED RESOURCES:

Purdue Online Writing Lab (OWL) at <http://owl.english.purdue.edu/owl/section/2/10/>

The Khan Academy at <http://www.khanacademy.org>

COURSE DESCRIPTION

This course takes a user-oriented approach to the study of financial statements with an emphasis on for-profit public companies. Students will study the role of the income statement, balance sheet, statement of cash flows, footnotes, and the annual report in the financial reporting and analysis process.

COURSE OBJECTIVES:

- Students will demonstrate an understanding of basic principles of accounting and the assumptions of the financial accounting model
- Students will be able read and analyze basic financial statements including the income statement, balance sheet, statement of cash flows shareholder's equity and footnotes
- Students will apply vertical and horizontal common-size analysis, trend analysis and ratio analysis, industry comparisons to analyze and interpret a company's financial health in areas such as efficiency, profitability, liquidity, solvency, and investor attractiveness
- Students will be able to analyze and interpret the effects of differing accounting methods and management disclosures on financial statement analysis

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 effective decision makers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

EXAMS, COURSEWORK, AND ASSESMENT

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Exam 1	100
Exam 2	100
Analysis project	140
Total Points	<u>340</u>

Late work – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

GRADE CONVERSION

There is no grade curve and no extra credit assignments.

90-100%	A
80-89%	B
70-79%	C
60-69%	D
<60%	F

TENTATIVE SCHEDULE

6/1/2020	Week 1	CH 1 and CH 2	Academic honesty Policy
6/8/2020	Week 2	CH 3	Research paper (Firm selection)
6/15/2020	Week 3	CH 4	
6/22/2020	Week 4	CH 8 and CH 9	Research Paper first part
6/29/2020	Week 5	CH 10	Exam 1
7/6/2020	Week 6	CH 11	
7/13/2020	Week 7	CH 5	Research paper second part (Tables)
7/20/2020	Week 8	CH 6 and CH 7	
7/27/2020	Week 9	CH 12 and CH 15	Final research paper
8/3/2020	Week 10	CH 17	Exam 2

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.

TECHNICAL SUPPORT:

D2L Support

If you experience technical problems please contact the HelpDesk:
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

myLeo Support

Your myLeo email address is required to send and receive all student correspondence. Please email helpdesk@tamuc.edu or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at myleo: <https://leo.tamuc.edu>

Learner Support

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location.
<http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success.
<http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

University Policies and Procedures:

- *Disability* – Students with Disabilities information: 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: Student Disability Resources & Services, Gee Library, Room 162; Phone (903) 886-5150; email: StudentDisabilityServices@tamuc.edu

- *Nondiscrimination notice*: 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.

- *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.

- 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/34SafetyOffEmployeesAndStudents/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.

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. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.

- *Learning* – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. 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. If you only want to know what is on the exam, you are robbing yourself of the value of learning.

- *Comprehensive exam* - 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 to be submitted to The Graduate School at least three weeks prior to graduation.

Course Requirements:

- *Check your email and D2L announcements* – **You must check your emails and log in your D2L account regularly to remain abreast of relevant information.** When sending an email to me include the course prefix in the subject line, i.e. ACCT###.

- *Posting in D2L* – Your privacy is paramount. I do not share your personal information with anyone. To maintain your privacy, questions regarding scores or other personal issues should be sent to directly to my email. I will not respond to public posts regarding scores, grades or personal issues.

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

- *Quizzes* – Quizzes will be assigned via **Connect**. They will be for practice only .

- *Exams*– Exams will be assigned via **Connect**. The format of the exams will comprise of short-problem solving questions, multiple-choice questions, matching, or essays. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

- *Written work* – Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, table, graphs, etc. using Excel or another program, you must copy the information into the Word document.

- *Graded work* – There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.

ACADEMIC HONESTY POLICY:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in D2L. All students are required to sign and return the form to the instructor.

“All that is required for dishonesty to flourish is that good men and women do nothing.”

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.

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/>

TECHNOLOGY REQUIREMENTS

To fully participate in this courses you will need to use a current Flash enabled internet browser. For PC and Mac users the suggested browser is Chrome or Firefox.

You will need regular access to a computer with a broadband Internet connection and speakers or headphones.

In addition, ensure that you have the following software:

- [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
- Microsoft Office 2016, 2013, 2010, 2007 or 365

Rubric for the term project

	<u>Exceeds expectations</u>	<u>Meets expectations</u>	<u>Unsatisfactory</u>
Content and substance (40%) <ul style="list-style-type: none"> The paper successfully addresses the research question/issue/problem (s). (10% maximum) The paper thoroughly uses the text and other literature. The sources used in the paper are derived from reputable sources and incorporated appropriately. (10% maximum) The paper includes a strong introduction and conclusion, both of which reference your recommendation. (10% maximum) The main points of the paper are well developed and clearly communicated. All arguments are logically presented. (10% maximum) 			
Critical thinking and analysis (30%) <ul style="list-style-type: none"> The paper successfully demonstrates the ability to evaluate and analyze information from sources. The analysis and evaluation results in a paper that demonstrates original thought. (10% maximum) The paper includes arguments from varying perspectives. It includes appropriate supporting data. (10% maximum) The paper demonstrates critical thinking through the use of appropriate judgments, conclusions and assessment based on evaluation and synthesis of information. (10% maximum) 			
Formatting and writing quality (30%) <ul style="list-style-type: none"> The paper demonstrates the appropriate use of APA formatting including in-text citations. (10% maximum) The paper contains wording that is concise, appropriate, and professional. (5% maximum) Grammatical skills are accurate with typically less than one error per page. (5% maximum) The paper is free from excessive spelling and punctuation errors, typically less than one error per page. (5% maximum) Tables and exhibits are titled and labeled, list the source, contain complete data, are neatly and consistently formatted. The selection of graphs, charts, etc. for data presentation is appropriate to the data. (5% maximum) 			