



ACCT 501-31B, Accounting for Managers

T 6:15p-8:55p

INSTRUCTOR INFORMATION

Instructor: Dr. Ran Ling, CPA

Office Location: BA121

Office Phone: 903-886-5659

Email Address: Ran.Ling@tamuc.edu

Course Meeting Day/Time/Room: T 6:15p-8:55p ELCOP226

Office Hours: By appointment. Email will be checked during business hours.

COURSE INFORMATION

Course Description

Three semester hours. 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 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:

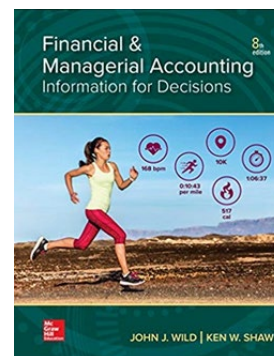
- Understand the role of accountants and auditors in corporate governance and decision making.
- Provide information to outsiders of corporations to help them make decisions.
- Provide information to managers to assist them in making decisions.

Required Textbook

Financial & Managerial Accounting, 8th Edition.

Authors: John Wild, Ken Shaw, Copyright 2019.

You have the Inclusive Access to eText and Connect through D2L.



With the Inclusive Access, you will automatically be taken to Connect without having to enter an access code. Follow the instructions called “McGraw-Hill Connect” provided under the “Content” area on D2L.

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 (an amendment to Board Rule 511.57. July 2020)

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses in any format. You must have a minimum of 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/>

A&M-Commerce requires the use of face-coverings in all instructional and research classrooms/laboratories. Exceptions may be made by faculty where warranted. Faculty have management over their classrooms. Students not using face-coverings can be required to leave class. Repetitive refusal to comply can be reported to the Office of Students’ Rights and Responsibilities as a violation of the student Code of Conduct.

Students should not attend class when ill or after exposure to anyone with a communicable illness. Communicate such instances directly with your instructor. Faculty will work to support the student getting access to missed content or completing missed assignments.

COURSE REQUIREMENTS

Course Communication

All students must use their MyLeo accounts when corresponding with professors. Please include the course number "**ACCT 501**" in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again. The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

Class Policies

The class will be conducted online. Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. Be prepared to discuss and/or ask questions about the material assigned for each chapter.

Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

Student Responsibilities

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule
2. Prepare diligently for class assignments and examinations
3. Accomplish all assignments on time
4. Respect the learning environment by being prepared

Tips for Success in the Course

Due to the large number of topics covered, there is a high demand of time and effort in this course. **This course moves very quickly**, and you must be willing to put in serious time and effort in order to take advantage of this. Students are expected to pace their learning according to the posted course assignments.

GRADING

| Course Requirements | Points | % |
|-----------------------------------|------------|-------------|
| Chapter Homework (15 @ 10 points) | 150 | 25% |
| Chapter Quizzes (15 @ 10 points) | 150 | 25% |
| Exams (3 @ 100 points) | <u>300</u> | <u>50%</u> |
| Total | 600 | 100% |

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. 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 assignment and will be subject to academic sanction.

ASSESSMENTS

Accounting is a very challenging topic and requires much practice. The weekly assignment on Connect is a key part of this course and critical to your success.

Homework

Homework will be assigned for each chapter on Connect so that you may reinforce the concepts learned. Homework assignments are due by **9:00pm** on **Sunday** of that week. They have no time limit and **two** attempts. The lowest homework grade will be dropped.

Quizzes

There will be chapter quizzes to test your knowledge on the concepts being reviewed in Connect. These quizzes are due on each **Sunday** at midnight. They will have a duration of 60 minutes and **one** attempt. The lowest post-quiz grade will be dropped.

Exams

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 Connect.

Make-up exams will be considered only under extenuating circumstances. You will be **required to provide** proof of the extenuating circumstance in order to be approved for a make-up exam. The following are considered extenuating circumstances: hospitalization, medical emergency, physical injury or death of an immediate family member. Make-up exams will be scheduled within three days of approval.

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 live session or to watch it in the archives. This is a departmental policy, and your attendance is mandatory.

Academic Honesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Students with Disabilities-- 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- Room 162

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

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Academic Integrity

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.

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:

[Graduate Student Academic Dishonesty 13.99.99.R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

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](#).

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

<https://www.britannica.com/topic/netiquette>

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 [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/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.

COURSE OUTLINE / CALENDAR

| CHAPTER AND TOPIC | DUE DATES |
|--|--|
| Chapter 1 Accounting in Business | Jan 16, 2020 |
| Chapter 2 Accounting for Business Transactions | Jan 23, 2020 |
| Chapter 3 Adjusting Accounts for Financial Statements | Jan 30, 2020 |
| Chapter 4 Accounting for Merchandising Operations | Feb 6, 2020 |
| Chapter 5 Inventories and Cost of Sales | Feb 13, 2020 |
| <u>Exam #1 (Chapters 1 - 5)</u> | Available Feb 13 – Feb 20, 2020 |
| Chapter 6 Cash, Fraud and Internal Control | Feb 20, 2020 |
| Chapter 7 Accounting for Receivables | Feb 27, 2020 |
| Chapter 8 Accounting for Long-term Assets | Mar 6, 2020 |
| Chapter 9 Accounting for Current Liabilities | Mar 13, 2020 |
| Chapter 10 Accounting for Long-Term Liabilities | Mar 13, 2020 |
| Chapter 11 Corporate Reporting and Analysis | Mar 20, 2020 |
| <u>Exam #2 (Chapters 6 - 11)</u> | Available Mar 20 – Mar 27, 2020 |
| Chapter 12 Reporting Cash Flows | Mar 27, 2020 |
| Chapter 14 Managerial Accounting Concepts and Principles | Apr 3, 2020 |
| Chapter 15 Job Order Costing | Apr 10, 2020 |
| Chapter 16 Process Costing | Apr 17, 2020 |
| Chapter 18 Cost Behavior and Cost-Volume-Profit analysis | Apr 17, 2020 |
| <u>Exam #3 (Chapters 12, 14 – 16, 18)</u> | Available Apr 17 – Apr 23, 2020 |

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.