



ACCT 501-01W, Accounting for Managers

Web-Based Class

INSTRUCTOR INFORMATION

Instructor: Ran Ling, Ph.D., CPA
Office Location: BA121
Office Phone: 903-886-5659
Email Address: Ran.Ling@tamuc.edu
Course Meeting Day/Time/Room: Virtual
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

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher [degree](#) from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete [150 semester hours](#) or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level [accounting courses](#) from a board-recognized college or university. Within the coursework [two-semester hours of accounting or tax research and analysis are required](#).
- Complete 24 semester hours or quarter-hour equivalents of upper level related [business courses](#). Within the coursework [two-semester hours of accounting or business communications are required](#).
- Complete a 3-semester-hour [Board-approved ethics course](#).

The first step to determine your eligibility to take the CPA exam is to submit an [Application of Intent](#). For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

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	150
Chapter Quizzes	100
Exams	<u>300</u>
Total	550

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.

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 OUTLINE / CALENDAR

CHAPTER AND TOPIC	DUE DATES
Chapter 1 Accounting in Business	Sep 05, 2021
Chapter 2 Accounting for Business Transactions	Sep 12, 2021
Chapter 3 Adjusting Accounts for Financial Statements	Sep 19, 2021
Chapter 4 Accounting for Merchandising Operations	Sep 26, 2021
Chapter 5 Inventories and Cost of Sales	Oct 03, 2021
<u>Exam #1 (Chapters 1 - 5)</u>	Available Oct 3 – Oct 10, 2021
Chapter 6 Cash, Fraud and Internal Control	Oct 10, 2021
Chapter 7 Accounting for Receivables	Oct 17, 2021
Chapter 8 Accounting for Long-term Assets	Oct 24, 2021
Chapter 9 Accounting for Current Liabilities	Oct 31, 2021
Chapter 10 Accounting for Long-Term Liabilities	Oct 31, 2021
Chapter 11 Corporate Reporting and Analysis	Nov 07, 2021
<u>Exam #2 (Chapters 6 - 11)</u>	Available Nov 7 – Nov 14, 2021
Chapter 12 Reporting Cash Flows	Nov 14, 2021
Chapter 14 Managerial Accounting Concepts and Principles	Nov 21, 2021
Thanksgiving Break	Nov 25 – 26, 2021
Chapter 15 Job Order Costing	Nov 28, 2021
Chapter 16 Process Costing	Dec 05, 2021
Chapter 18 Cost Behavior and Cost-Volume-Profit analysis	Dec 12, 2021
<u>Exam #3 (Chapters 12, 14 – 16, 18)</u>	Available Dec 12 – Dec 17, 2021

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 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

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

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)

<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.