



# A&M-COMMERCE

## **CID 225.0CW – Record Keeping for Leaders**

### **COURSE SYLLABUS**

Fall 2022 – Term 1

#### **INSTRUCTOR INFORMATION**

**Instructor:** Coy Martin

**Office Location:** Online

**Office Hours:** Email or Telephone or Virtual by Appointment

**Office Phone:** (903) 886-5767

**University Email Address:** Coy.Martin@tamuc.edu

**Preferred Form of Communication:** Email

**Communication Response Time:** 24 hours

#### **COURSE INFORMATION**

##### **Materials / Textbooks**

All reading assignments are provided with links to Internet sources and/or document files.

**Text for Learning Outcomes 1-8:** <https://courses.lumenlearning.com/vccs-acc211-17sp/>

**Text for Learning Outcome 9:** <https://courses.lumenlearning.com/acctmgrs/>

Practice assignments will be available at: <https://www.myopenmath.com/>

You will find detailed instructions under the Assignment Link tab in the *Start Here!* module.

**Please bookmark the websites listed above on your computer.**

#### **ORGANIZATION LEADERSHIP PROGRAM DESCRIPTION**

The Bachelor of Applied Arts and Sciences in Organizational Leadership (ORGL) degree is a competency-based program that prepares innovative leaders for employment in an increasingly technological and global society. This program provides opportunities for students to receive credit for what they know and can do already, allows them to accelerate completion of their degree, and — because it is fully online — students are able to plan their study schedule around the rest of their day to complete the coursework.

#### **COURSE DESCRIPTION**

This competency course explores the foundational knowledge of record-keeping, including recording transactions, understanding financial statements and long-term liabilities, cash flow and financial statement analysis, and other budgeting tools that impact decision making. Students learn how to make better business

decisions based on information derived from analyzing transactions, financial statements, cost, and financial ratios.

## STUDENT LEARNING OUTCOMES

Completion of this course provides the student with the knowledge to:

1. **Learning Outcome 1:** Students will define terms and concepts related to record keeping and accounting.
2. **Learning Outcome 2:** Students will apply accounting concepts and principles as they pertain to journalizing transactions and financial statements.
3. **Learning Outcome 3:** Students will demonstrate the ability to prepare financial statements for business entities and non-profit organizations.
4. **Learning Outcome 4:** Students will define terms and apply concepts related to cash procedures and payroll.
5. **Learning Outcome 5:** Student will explore corporate accounting methods.
6. **Learning Outcome 6:** Students will define terms and apply concepts relating to long-term liabilities including notes payable and bonds.
7. **Learning Outcome 7:** Students will examine how businesses and organizations use cash flow statements to guide important financial decisions.
8. **Learning Outcome 8:** Students will apply concepts related to analyzing financial statements including financial ratios.
9. **Learning Outcome 9:** Students will prepare and analyze various types of budgets.

## REGULAR AND SUBSTANTIVE COURSE INTERACTION

As a general guide, students enrolled in a three semester hour course should spend one hour engaged in instructional activities and two to three hours on out-of-class work per week in a traditional semester. Students are expected to double this effort of engagement given that this course is being delivered in a seven-week term. Educational activities in this course are designed to ensure regular and substantive interaction between students and faculty to ensure that students are able to demonstrate competency.

## COURSE REQUIREMENTS / RECOMMENDATIONS

### Pretest

The Pretest for this competency course is required. The test assesses your knowledge of terms relating to business accounting, accounting concepts and principles, corporate financial statements, ratios and tools, long-term liabilities, financial information and decisions, managerial accounting application, and types of budgets for both for-profit entities and non-profit organizations. The purpose of the Pretest is to provide a baseline understanding of your knowledge in this competency. Your Pretest score will not be included in your final grade. The Pretest is 120 minutes long and valued at 100 points. This **must be** completed before any other assignment is submitted. Do not wait until the last week to submit this required assignment.

### Posttest

The Posttest and Culminating Project for this course assess your culminating knowledge of the learning outcomes for this course. The Posttest is required for this course. The Posttest assesses your knowledge of terms and application of concepts related to business accounting, accounting concepts and principles, corporate financial statements, ratios & tools, long-term liabilities, financial information and decisions and types of budgets for both for-profit entities and non-profit organizations. A score of 80% or higher is required to demonstrate competency. You may take the Posttest assessment up to three times. Once you attain 80% on a Posttest you are not allowed to attempt another Posttest to try and raise your grade. The posttest is 180 minutes and valued at 100 points.

### Cumulative Financial Project

The Project is required for this course. The project will assess your application of concepts related to business transactions, financial statements and financial ratios. You will find the project/instructions

under the Course Project module. A score of 80% or higher is required to demonstrate competency. It is valued at 100 points and includes 6 assignments. You must submit this project before attempting the posttest.

**Acceleration Process Deadline:** The deadline to accelerate is the Friday of the 5<sup>th</sup> week of classes at 5 pm. Please submit assignments to me no later than the Wednesday of the 5<sup>th</sup> week of classes at 5 pm if you are attempting to accelerate so that I have ample time to grade them and provide you with a complete email for acceleration purposes.

**Minimal Technical Skills Needed:** Students will need reliable computer and internet access for this course. Students must be able to effectively use myLeo email, myLeo Online D2L, and Microsoft Office.

**Instructional Methods:** The Learning Outcomes (or LO's) include: Readings, Video Resources and Practice Assignments. The Readings and Video Resources have wonderful examples/practice problems which I think you will find most helpful. The exercises at the end of each of the Readings and practice assignments in MyOpenMath.com are for your practice only. They will not be graded or count toward your course grade. Extra course resources are posted under the Start Here module in our course.

Email your instructor as soon as you complete your pre-test so the instructor can access and grade your work.

**Student Responsibilities or Tips for Success in the Course:** You are responsible for your learning and involvement in the course. You are required to log into this course and check your official TAMU-C emails regularly. Important weekly course updates will be sent via email. If you are struggling with a course concept, complete all the readings and watch the instructional videos before you ask for further assistance. The amount of time you spend in this course utilizing the resources will be reflected in your course grade.

## ASSESSMENT

A score of **80 percent or higher** on both the Posttest and Culminating Project is required to demonstrate competency.

- If you score less than 80 percent on the Posttest and/or Culminating Project, you will have an opportunity to re-take and complete the Posttest and/or resubmit the Culminating Project by 5:00 PM on the last day of the term.
- You may take the Posttest assessment and submit the Culminating Project up to three times during the seven-week term.
- If the seven-week term ends and you are not complete all competencies, you will receive a grade of **"F"** and be required to complete the remaining competencies in the next term.
- Culminating Project files submitted through email attachment or link to Cloud Server will **NOT** be **ACCEPTED** and will **NOT** be **GRADED**.

Once students complete and submit the **Pretest, Posttest, and Project**, students can **view the exam score and all questions with student's responses. On the missed questions, students can look up from the assigned textbook(s) for answer.**

## Course Pre-test

The purpose of the pre-test is to provide a baseline understanding of your knowledge in this competency. The pre-test is required before you begin studying course materials. If you do not make at least 80% on the pre-test, students will be expected to complete readings, multimedia, and practice assignments, and other course content to prepare for the post-test and cumulative financial project.

Content	Description	Value	Notes
Pre-test	This is the initial assessment in the course to provide a baseline understanding of a student's knowledge of the course content and competencies. Pretests are taken once and should be completed upon the first couple of days of a CBE academic term or entry into a course if a student is an accelerator.	100 points (not included on final grade)	Required before completing any other work in the course. The grade on the pre-test does <b>not</b> count in the final grade for this course.

### Course Post-test

The end-of-course comprehensive exam that assesses student knowledge and understanding of major concepts, theories, processes, etc., in the course. A **score of 80% or higher is required** to demonstrate competency.

Content	Description	Value	Notes
Post-test	Measures your competency of learning outcomes through essay, short answer, and multiple-choice questions.	100 points	Required and you must score 80% or higher. You have up to three attempts. <b>DUE: Last day of week 7, Friday by 5:00 PM CST</b>

### Culminating Project – Financial Project

The project assesses your knowledge of terms and the application of concepts presented in this course. A **score of 80% or higher is required** to demonstrate competency.

Content	Description	Value	Notes
Project	Measures your competency of learning outcomes the completion of a competency-based project.	100 points	Required and you must score 80% or higher. You have up to three attempts. <b>DUE DATE if you want feedback for revisions: End of week 6.</b> <b>HARD DUE DATE: Last day of week 7, Friday by 5:00 PM CST</b>

### GRADING

A score of 80% or higher on both the Culminating Project and Posttest is required to demonstrate competency and receive credit for the course. The following items will be used to calculate the final grade in the course.

Item	Worth
Pretest (not included on Final Grade)	N/A

Posttest 1, 2 & 3	100 points
Culminating Project Attempt	100 points
<b>Total</b>	<b>200 points</b>

### Grading Scale

A = 90%-100%

B = 80%-89%

F = 79% or Below

## TECHNOLOGY REQUIREMENTS

### LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are the technical requirements

Learning Management System (LMS) Requirements:

View the [Learning Management System Requirements Webpage](#).

LMS Browser Support:

Learn more on the [LMS Browser Support Webpage](#).

YouSeeU Virtual Classroom Requirements:

Visit the [Virtual Classroom Requirements Webpage](#).

## 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 [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

**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

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. Other support options can be found on the [Brightspace Support Webpage](#).

### Interaction with Instructor Statement

This is an online course; therefore, expect most communication to be online as well. Correspondence will always be through university email (your "myLeo" mail) and announcements in myLeo online (D2L). The instructor will make every effort to respond to emails within 24 provided the correspondence follows the requirements listed below. Students are encouraged to check university email daily.

**All emails from students should include:**

- **Course name and subject in the subject line (ex. CID 225 – Posttest)**

*The syllabus/schedule are subject to change.*

- **Salutation**
- **Proper email etiquette (no “text” emails – use proper grammar and punctuation)**
- **Student name and CWID after the body of the email**

## **COURSE AND UNIVERSITY PROCEDURES/POLICIES**

### **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.

### **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 online in the [Student Guidebook](#).

Students should also consult the [Rules of Netiquette Webpage](#) for more information regarding how to interact with students in an online forum.

### **TAMUC Attendance**

For more information about the attendance policy, please view the [Attendance Webpage](#) and the [Class Attendance Policy](#)

### **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 Policy](#)  
[Undergraduate Student Academic Dishonesty Form](#)

### **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  
 Velma K. Waters Library Rm 162  
 Phone (903) 886-5150 or (903) 886-5835  
 Fax (903) 468-8148  
 Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)  
 Website: [Office of Student Disability Resources and Services](#)

### **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.

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

Due to the nature of this competency-based course, time is tied to the dates of the current term. All coursework must be completed by 5:00 pm on the last day of the term (the Pretest, Posttest & Culminating Financial Project Dropbox will be disable at 5:00PM). Failure to submit all coursework by the last day/time of the term may result in earning a non-passing grade.

There is **NO** excuse that related to system not working, not taking the submission, and/or enough time to upload the project files into D2L assigned Dropbox.

Week	Topic / Materials	Assignments
<b>WEEK 1</b>	Exploring Financial Basics	<ul style="list-style-type: none"> <li>- Pretest <b>(Required)</b></li> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> </ul>
<b>WEEK 2</b>	Financial Cycle of Business	<ul style="list-style-type: none"> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> </ul>
<b>WEEK 3</b>	Reporting Financial Information & Cash Procedures and Payroll	<ul style="list-style-type: none"> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> <li>- Project</li> </ul>
<b>WEEK 4</b>	Corporations & Long-Term Liabilities	<ul style="list-style-type: none"> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> <li>- Project</li> </ul>
<b>WEEK 5</b>	Cash Flow & Financial Statement Analysis	<ul style="list-style-type: none"> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> <li>- Project</li> </ul>
<b>WEEK 6</b>	Types of Budgets & Review Course Content	<ul style="list-style-type: none"> <li>- Readings</li> <li>- Multimedia</li> <li>- Practice Assignments</li> <li>- Complete Project <b>(Required)</b></li> <li>- Posttest <b>(Required)</b></li> </ul>
<b>WEEK 7</b>	Review Course Content	<ul style="list-style-type: none"> <li>- Complete Project <b>(Required)</b></li> <li>- Posttest <b>(Required)</b></li> </ul>