



## **CID 225: Record Keeping for Leaders**

COURSE SYLLABUS:

**Term:**

**Year:**

### **INSTRUCTOR INFORMATION**

**Instructor:**

**Office Location:** Online, Remote

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

**Office Phone:**

**University Email Address:**

**Preferred Form of Communication:** Email

**Communication Response Time:** 24 Hours or Less

**Instructor Notes:**

### **COURSE INFORMATION**

#### **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. Students will define terms and concepts related to record keeping and accounting.
2. Students will apply accounting concepts and principles as they pertain to journalizing transactions and financial statements.
3. Students will demonstrate the ability to prepare financial statements for business entities and non-profit organizations.
4. Students will define terms and apply concepts related to cash procedures and payroll.
5. Student will explore corporate accounting methods.

6. Students will define terms and apply concepts relating to long-term liabilities including notes payable and bonds.
7. Students will examine how businesses and organizations use cash flow statements to guide important financial decisions.
8. Students will apply concepts related to analyzing financial statements including financial ratios.
9. Students will prepare and analyze various types of budgets.

### **Program Description**

Courses with the “CID” prefix are competency-based courses which can fulfill elective credits within other competency-based degree programs. Students should check with their advisor about the applicability or need for elective courses in a student’s major or support courses.

### **Course Materials**

This course has been designed using Open Educational Resources (OER) and/or materials that are available through the [Waters Library](#). All materials are embedded within the course or are accessible via the internet or accessible through the Waters Library resource portal. After taking the pretest, students are encouraged to bookmark, download, or save materials provided via the internet for use with assignments and projects in this class.

All reading assignments are provided with links to Internet sources and/or document files. **Please bookmark the websites listed below on your computer.**

**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.

### **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**

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

**Instructional Methods:** This course is an online course. To be successful in this course, all content and course modules should be read and reviewed. All assignments and quizzes (both graded and not graded) must be completed. Please contact the instructor by email for any assistance.

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:** To be successful in this course, all content and course modules should be read and reviewed. All assignments and quizzes (both graded and not graded) should be completed. Please contact the instructor by email for any assistance.

### **ASSESSMENT**

A score of 80 percent or higher on both the Posttest and Culminating Project is required to demonstrate competency. Once students complete and submit the Pretest, Posttest, and Project, students can view the exam score and all questions with student responses. On the missed questions, students can look up from the assigned textbook(s) for answers.

### Course Pre-test

The Pretest for this course is **required**. The pre-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 of this competency. Your Pretest score will not be included in your final grade. The Pretest is 120 minutes long and scores up to 100 points.

| 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 within the first couple of days of a CBE academic term or entry into a course if a student is an accelerator. | 100 points | 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. |

### Culminating Project – Financial Project

The Culminating Project is required for this course and part of the final grade. The project assesses 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.

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 and complete the course.

| 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.<br><b>DUE DATE if you want feedback for revisions: End of week 6.</b><br><b>HARD DUE DATE: Last day of week 7, Friday by 11:59 PM CST</b> |

### Course Post-test

The Posttest for this course assesses your culminating knowledge of the learning outcomes for this course. The Posttest is required for this course, factors into the final grade, and requires a score of 80% or higher. 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.

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. **DUE: Last day of week 7, Friday by 11:59 PM CST.**

| 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.<br><b>DUE: Last day of week 7, Friday by 11:59 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) | 100 points*       |
| Posttest                               | 100 points        |
| Culminating Project Attempt            | 100 points        |
| <b>Total</b>                           | <b>200 points</b> |

#### Grading Scale:

A= 180-200 points (90-100%)

B= 160-179.9 points (80-90%)

F= 159.9 or fewer points (79% or below)

### ACCELERATION PROCESS

Students enrolled in competency-based education courses in the College of Innovation and Design are permitted to accelerate from one CBE course to another during a seven-week academic term under certain conditions. The request to accelerate from one course to another must be initiated by the student upon successful completion of currently enrolled CBE courses. Students are responsible for maintaining communication with faculty and their assigned advisor(s) throughout the acceleration process. Students who fail a course or who drop/withdraw from a CBE course are not eligible for acceleration. Student may only request permission to accelerate in one course at a time. Request to accelerate is initiated and completed by 5:00 pm CST on the fifth Friday of a seven-week academic term.

#### Process

1. Student successfully completes all required coursework in their CBE courses(s) with a grade of "A" or "B."
2. Student receives emailed verification from the assigned instructor that the course has been satisfactorily completed (Grade of A or B only).
3. Student contacts assigned advisor to provide proof of completion and discuss eligibility for acceleration into another course.

### 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 technical requirements

#### LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

#### LMS Browser Support:

[https://documentation.brightspace.com/EN/brightspace/requirements/all/browser\\_support.htm](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm)

#### YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

## 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.

### 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](#).

## COMMUNICATION AND SUPPORT

This is an online course; therefore, expect most communication to be online as well. If you have any questions or are having difficulties with the course material, please contact your instructor. 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. EDCB 517 – Posttest)
- 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 in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

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>

### TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

### 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 13.99.99.R0.03](#)

[Undergraduate Student Academic Dishonesty Form](#)

[Graduate 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.

### **A&M-Commerce Supports Students' Mental Health – Counseling Services**

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](http://www.tamuc.edu/counsel)

### **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](#) online 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**

Due dates and time frames are tied to the current term of the competency-based course. All coursework must be completed by 11:59 pm CST on the last day of week 7 (the Pretest, Posttest & Culminating Financial Project Dropbox will be disabled at 11:59 pm CST). Failure to submit all coursework by the last day/time of the term will result in earning a non-passing grade. Students who want feedback on their project with opportunities to resubmit should have work turned in no later than the end of Week 6.

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.

| <b>Week</b>   | <b>Topic / Materials</b>                                      | <b>Assignments</b>  |
|---------------|---|---|
| <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 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 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 Multimedia</li> <li>• Practice Assignments</li> <li>• Complete Project <b>(Required)</b></li> <li>• Posttest <b>(Required)</b></li> </ul> |
| <b>Week</b>   | <b>Topic / Materials</b>                                      | <b>Assignments</b>  |
| <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>  |