Accounting 501 81E
Accounting for Managers
Spring 2015
Instructor: Dr. Gordon Heslop

Class Hours: Saturday 9 a.m. – 12:40 p.m.

Office Hours: Tue./Thur. 1:00-2:00, 3:15-4:15 p.m.

Class meeting dates: January 24th – May 9th


The textbook information for this course can be found under the “Book/Materials” link on the TAMUC schedule of classes page. The text we use has been condensed by the publisher specifically for this course.

Course Description: A study 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 Embedded Assessment Objectives: Your grade will be determined by your ability to perform the following tasks:
- Identify, describe, and apply fundamental concepts and assumptions that underlie generally accepted accounting principles.
- Identify, describe, and apply the seven steps of the accounting cycle and how they are interconnected.
- Record and report transactions related to assets, liabilities, and owner’s equity, and prepare, report, and interpret basic financial statements of a corporation.

Academic Honesty Policy:
All students must follow and conform to the University policy on Academic Honesty. A copy of this will be sent to you and you must sign and return it to the course dropbox.

Grading Policy
Course grades will be based upon three exams (100 points each) and five quizzes (20 points each). Grades for the course will be determined by converting each student’s points out of a possible 400 into a percentage and then applying the following ranges:

<table>
<thead>
<tr>
<th>Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-100</td>
<td>A</td>
</tr>
<tr>
<td>80-89</td>
<td>B</td>
</tr>
<tr>
<td>70-79</td>
<td>C</td>
</tr>
</tbody>
</table>
The above point spreads are guaranteed grades. In other words, if you score in a particular range you are guaranteed at least that grade. The instructor reserves the right to lower the range for a particular grade, at his discretion. **Cheating will not be tolerated. Anyone caught cheating will receive zero on that test or quiz and will be subject to academic sanction.**

**University Policies and Procedures:**

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.

- **ADA Policy:** 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 & Services, Gee Library, Room 132, Phone (903) 886-5835 or 5150, Fax (903) 468-8148 or StudentDisabilityServices@tamu-commerce.edu.

- **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)

- **Dropping or Withdrawal from the course** – University policy will be followed in regards to all withdrawals during the semester. It is the student’s responsibility to conform with university rules relating to dropping or withdrawing from the course.

**TOPICS AND ASSIGNMENTS**

- Chapter 1: Accounting and the Financial Statements 1/24
- Chapter 2: The Accounting Information System 1/24
- Chapter 3: Accrual Accounting 1/31
- **Quiz 1 Due** 2/5
- Chapter 5: Sales and Receivables 2/7
Course Issues: Any student concerns relating to scores and grades MUST first be sent to the instructor, and a reasonable time – one week – be allowed for a response. If after receiving a response, the student is not satisfied, then, and only then, should the student address the issue with the Department Head. The same procedure should apply up the chain of responsibility.
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. IT IS NOT ANTICIPATED THAT THERE WILL BE ANY SUBSTANTITIVE CHANGES.

Course Rubric

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>1 Fails to Meet Standards</th>
<th>2 Meets Minimum Standards</th>
<th>3 Exceeds Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identify, describe, and apply fundamental concepts and assumptions that underlie generally accepted accounting principles</td>
<td>Student fails to identify concepts or assumptions</td>
<td>Student identifies concepts and assumptions</td>
<td>Student applies concepts to complex facts</td>
</tr>
<tr>
<td>Identify, describe, and apply the seven steps of the accounting cycle and how they are interconnected</td>
<td>Student fails to identify steps</td>
<td>Student describes and connects steps</td>
<td>Student applies cycle to complex facts</td>
</tr>
<tr>
<td>Record and report transactions related to assets, liabilities, and owner’s equity, and prepare, report, and interpret basic financial statements of a corporation</td>
<td>Student fails to recognize transactions or accounting elements</td>
<td>Student recognizes transactions and elements</td>
<td>Student prepares and interprets statements</td>
</tr>
</tbody>
</table>
Quizzes and Exams:
All quizzes and exams will be graded according to the following rubric.

<table>
<thead>
<tr>
<th></th>
<th>1 Fails to Meet Standards</th>
<th>2 Meets Minimum Standards</th>
<th>3 Exceeds Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adequately Prepared</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support method of achieving solution</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstrate understanding of concepts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective analysis</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Grade Scale:
Excellent  – 90% of available points
Competent  – 80% of available points
Satisfactory  -70% of available points
 Unsatisfactory – 69% and below of available points