

**Texas A & M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus for Summer 2015**  
**ACCT 501 Accounting for Managers**  
**Sections: 01W & 02W**

**Instructor:** Daniel Haskin, Ph.D., CPA,

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**Office Hours:**

By e-mail. When you send an e-mail, Please include the course number and section number in the subject line of the email message, so that it will get directed to the proper mail folder.

**Course Time and Location:** Online

**Access Code and Textbook:**

Access (using CengageNOW access code) to CengageBrain.com is required. Detailed registration information is at the end of this syllabus.

**Textbook:**

Title: Accounting for Managers Subtitle: ACCT 501

ISBN: 9781305283008

The textbook is a customized version (15chapters) of following book:

Cornerstones of Financial and Managerial Accounting, 2nd Edition Jay Rich; Jeff Jones; Dan L.

Heitger; Maryanne Mowen; Don Hansen ISBN-10: 0-538-47348-7 ISBN-13: 978-0-538-47348-4

**Course Description:**

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:**

1. Understand the role of accountants and auditors in corporate governance and decision making.
2. Provide information to outsiders of corporations to help them make decisions, and,
3. Provide information to managers of corporations to help them make decisions and control other managers and employees.

**Grading Policy:** Your final grade will be based upon the weighted average of your performance on the following learning activities:

<b>Learning Activity</b>	<b>Percent</b>
Homework Assignments	10%
Chapter Quizzes	10%
Midterm Exam	40%
Final Exam	40%
Total	100%

**Range Grade**

90-100	A
80- 89	B
70- 79	C
60- 69	D
Below 60	F

**Class Live Pro:**

This course will make use of Class Live Pro. During the first week of class information will be sent out regarding these sessions

**Student Responsibilities:**

Learning is every student's responsibility. My role is to facilitate and support your learning process. To accomplish the learning process you are required to:

1. Check eCollege frequently for announcements and other information.
2. Read assigned material listed on the course schedule. Work additional problems to gain mastery over the material and prepare for exams.
3. Prepare for, and take, scheduled quizzes, homework, and exams.
4. Contact me about any questions or issues *when they arise*. It's much easier to help and work out a solution early-on, than later when it may be too late.

**Email Policy:**

Please include the course number and section number in the subject line of the email message. If you need to contact me, email is the best method as it is the communication of choice by the university.

**University Specific Procedures:***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 132****Phone (903) 886-5150 or (903) 886-5835****Fax (903) 468-8148**

StudentDisabilityServices@tamuc.edu

Student Disability Resources &amp; Services

**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 Code of Student Conduct from Student Guide Handbook).

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).

**ACADEMIC HONESTY POLICY**

The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

**Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

**Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

**Cheating:** The unauthorized use of another's work and reporting it as your own.

**Plagiarism:** Using someone else's ideas and not giving proper credit.

**Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

#### *Dropping or Withdrawing from the course*

University policy will be followed in regards to all withdrawals during the semester.

Financial Aid – If you are getting financial aid (grants, scholarships, loans, etc.), check with the financial aid office to be sure that dropping or withdrawing from the course does not adversely affect your financial aid. It is the student's responsibility to assess all consequences of dropping or withdrawing from the course. (<http://www.tamuc.edu/home/finAid/default.asp> or <http://www.tamuc.edu/scholarship/>)

#### **COURSE OUTLINE / CALENDAR**

<b>Week</b>	<b>Chapters</b>
June 8	Chapter 1 Chapter 2 Chapter 3
June 15	Chapter 5 Chapter 6 Chapter 7
June 22	Chapter 8 Mid-Term Exam Chapter 9 Chapter 10
June 29	Chapter 11 Chapter 13 Chapter 14
July 6	Chapter 15 Chapter 16 Chapter 17 Final Exam

Details on Homework and Short Quizzes will be posted on eCollege.

**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 Rubric***

<b>Criteria (Course Objectives)</b>	<b>1 (Unsatisfactory)</b>	<b>2 (Emerging)</b>	<b>3 (Proficient)</b>	<b>4 (Exemplary)</b>
Identify, describe, and apply fundamental concepts and assumptions that related to management accounting	Student fails to identify concepts or assumptions	Student identifies concepts and assumptions	Student applies concepts to simple facts	Student applies concepts to complex facts
Use managerial accounting methods to help managers make decisions	Student fails to identify decision or need to plan	Student recognizes decision and method	Student applies methods to simple facts	Student applies methods to complex facts
Use managerial accounting methods to help managers control and monitor operations	Student fails to recognize methods to monitor and control	Student recognizes methods to monitor and control	Student applies methods to simple facts	Student applies methods to complex facts

### **Student Registration Information**

Begin by going to <http://login.cengagebrain.com>.

Already Have an Account?

Provide your credentials and click the "Log In" button.

In the "Have Another Product to Register?" field, submit your course key:

E-TWQN27CNQCX2K

You will see a new book appear, with an Open button. Click that button.

Don't Already Have an Account?

Click "Create an Account."

In the "Enter Code or Course Key" box, submit the course key: E-TWQN27CNQCX2K

Provide the "Account Information" when asked.

You will land on the "My Home" page at [cengagebrain.com](http://cengagebrain.com), and you will see an Open button. Click that button.