

Texas A&M University-Commerce
College of Business
Department of Accounting
Syllabus
Accounting for Managers ACCT 501
Call #20583
Spring 2018

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Office hours: Tuesday/Thursday 2:00 to 5:00PM
Course Meeting Day/Time/Room: WEB

WEB ACCT 501 20583

Course Description:

Accounting for Managers is the study of 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. This course satisfies the accounting background requirement for MBA candidates and may be utilized as part of a graduate program in a field other than business administration. Prerequisite: Math 141 or 175.

Course Materials:

Required Text/Software:

Cornerstones of Financial and Managerial Accounting, 2nd Edition: ISBN-13: 978-1-337-04511-7

Access (using CengageNOW access code) to CengageBrain.com is required.

Student log in URL: <https://login.cengagebrain.com/course/E-TWQNNRQ6DH9CJ>

The textbook is a customized version (15 chapters) of the 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 Embedded Assessment Objectives:

Upon satisfactory completion of this course, the student will:

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.

What's new: *Not Applicable*

Student Responsibilities:

1. Complete all quizzes and exams on time.

Course Evaluation:

Your final grade will be based upon the following items:

Possible Points:

Exams (3)	125 points each	61%
Quizzes (6)	40 points each	39%
Total		100%

Grade Determination:

89.5% – or above	A
79.5% – 89.4%	= B
69.5% – 79.4%	= C
59.5% – 69.4%	= D
59.4% or below	= F

Program Objectives:

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be analytical problem solvers.
- Graduates will be technically proficient and prepare for roles in the accounting profession.

University Policies and Procedures

Students with Disabilities

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 and require accommodation, please contact:

**Office of Student Disability Resources and Services
Texas A&M University-Commerce Gee Library, Room 132**

Phone: 903.866.5150 - or - 903.886.5835

Fax: 903.468.8148

StudentDisabilityServices@tamuc.edu

Other: University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Email Policy

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

The following schedule lists the specific assignments for the course. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

Ethics

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 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).

Other

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy

“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).

Comfortable Learning Environment

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

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 (including mine) 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.

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office

Concealed Carry

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

(<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) 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](tel:903-886-5868) or 9-1-1.