

TEXAS A&M UNIVERSITY - TEXARKANA
Acct 526 - Accounting for Managers
Course Syllabus - Spring 2011

Instructor:	Joan Brumm	Office Phone:	903-223-3008
Office:	Room 221N	Office Hours:	9am - 1 pm & 4-6pm Monday
Course Format:	Web	Web Office Hours:	10am – 2 pm Wednesday
Course Description:	Course covers financial and managerial accounting issues that confront economic entities. It is oriented towards graduate students who will eventually use, rather than prepare, accounting reports. Note: This course cannot be taken for credit by students with an undergraduate degree in accounting.		
Course Content:	The course content module of each chapter provides a variety of tools. Do the following for each chapter: 1. Read the text. 2. View either the regular or narrated power point. The other material for each chapter is optional and may be used to further your understanding of the material covered.		
Prerequisites:	None		
Required Texts:	Accounting Principles: A Business Perspective 8 th Edition by Hermanson, Edwards, and Maler. Freeload Press. ISBN 1-930-789-73-4. Available at www.textbookmedia.com .		
Course Objectives:	Upon successful completion of the course, the student will be able to: 1. Interpret financial reports. 2. Record inventories and cost of sales. 3. Select GAAP for receivables, investments, and PP&E presentation. 4. Describe reporting standards for long-term liabilities. 5. Analyze financial statements. 6. Produce job order and process costing entries. 7. Measure standard costs and variances 5. Prepare operating and capital budgets		
Evaluation:			
....Case:	There is one case assignments worth 100 points. Cases are submitted under the assignment icon in Blackboard. After the due date, the cases will be published for everyone to view.		
....Quizzes:	Eleven online quizzes are worth 10 points each for a maximum of 100 points. The extra quiz can be used to make up for points missed on the other quizzes. Quizzes are located under the assessment icon in Blackboard and must be taken by the due date listed in the syllabus.		
....Exam:	There is one exam worth 100 points. Exams must be taken within the dates listed on the syllabus. Any special arrangements for exams must be approved by the instructor prior to the final exam date. A zero will be received for missed exams. There are no makeup exams.		
....Grading:	Case Quizzes Exam Total	100 points 100 points <u>100 points</u> 300 points	
Grading Scale:	A 90-100% B 80-89% C 70-79% D 60-69% F Below 60%		

Assignments

You are responsible for checking your class mail and announcements daily.

Week		Assignment Due Date
1	1 Accounting and Its Use in Business 2 Recording Business Transactions	1-29
2	3 Adjustments for Financial Reporting 4 Completing the Accounting Cycle	2-5
3	<i>Chapter 5 will not be covered.</i> 6 Merchandising Transactions 7 Measuring and Reporting Inventories	2-12
5	<i>Chapter 8 will not be covered</i> 9 Receivables and Payables 10 Property, Plant, and Equipment	2-19
6	11 Plant Asset Disposal, Natural Resources 12 Stockholders' Equity <i>Chapter 14 will not be covered</i>	2-26
7	13 Corporations 15 Long Term Financing: Bonds	3-12
8	16 Analysis Using the Statement of Cash Flows 17 Analysis - Interpretation of Financial Statements	3-19
10	18 Managerial Accounting Concepts/ Job Costing 19 Process Cost Accounting <i>Chapter 20 will not be covered.</i>	3-26
12	21 Cost-Volume-Profit Analysis	4-2
13	<i>Chapter 22 will not be covered</i> 23 Budgeting for Planning and Control 24 Control Through Standard Costs	4-16
14	<i>Chapter 25 will not be covered in this class</i> 26 Capital Budgeting	4-23
15	Case Due	4-30
16	EXAM will be online May 2-4	

Students with disabilities Students with disabilities may request reasonable accommodations through the A&M-Texarkana Disability Services Office by calling 903-223-3062.

Academic honesty is expected of students enrolled in this course. Cheating on examinations, unauthorized collaboration, falsification of research data, plagiarism, and undocumented use of materials from any source, constitute academic dishonesty, and may be grounds for a grade of 'F' in the course and/or disciplinary actions." For additional information, see the university procedures.

University Email Account: Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis.

Graduate Degree Program Goals: At the completion of your degree TAMU-T graduate students should be proficient in several areas. You can access these goals at:
www.tamut.edu/cob.

Technical Assistance Information: Solutions to common problems and FAQ's for your online course are found at: <http://www.tamut.edu/webcourses/index.php?pageid=37>

If you cannot find your resolution there you can send in a support request detailing your specific problem to: <http://www.tamut.edu/webcourses/gethelp2.php>

Blackboard Helpdesk contacts:

Office hours are M-F, 8:00a to 5:00p

Kevin Williams (main contact), 903-223-1356, kevin.williams@tamut.edu

Frank Miller (back-up), 903-223-3156, frank.miller@tamut.edu

Nikki Thomson (back-up), 903-223-3083, nikki.thomson@tamut.edu

