



Spring 2015
ACCK 500-115 online
Foundations of Accounting
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Office Hours: M,T, TH 2:00-4:00PM

UNILERT

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1. COURSE DESCRIPTION

A beginning study of accounting for students pursuing a Masters degree who do not have adequate academic preparation in accounting to begin their degree program.

2. OBJECTIVES

This course is designed to introduce students to the techniques used to prepare accounting information, to how accounting information is communicated, and the analysis of accounting information.

2.1 Student learning outcomes.

A student who has successfully completed the course will be able to:

- 1. Analyze and record transactions in journal entry form.
- 2. Prepare the basic financial statements.
- 3. Explain the steps of the accounting cycle.
- 4. Define GAAP and describe the flexibility it provides in financial statement preparation.
- 5. Locate a corporate annual report and analyze the company using a basic set of ratios.
- 6. Prepare a report explaining the results of the analysis.

3. Required Reading and Textbook(s):

Required:

No textbook required. All necessary materials will be provided via Blackboard.

4. Course Requirements

Your semester grade will be based on a project, an exam, class discussions, and a written assignment. Your semester grade will be determined by your earned points on the following:

Project	100 points
Final examination	100 points
Discussions on Blackboard	50 points
Paper	<u>50 points</u>
Total Points	<u>300 points</u>

Project (100 points)

The project is a practice set that will require the student to work through the complete accounting cycle for a company for a one month period. The practice set will be available at the start of the second week of the course.

Exams (Final exam - 100 points)

There is only one examination in this course. The final examination is a comprehensive final examination. It will include any material discussed in the class. The final exam will be administered online. **The student may select either of two times that will be available to take the test. The test will be sent to the student as an attachment to a Blackboard message. The student will have two hours to complete the test and return their answers to the instructor as an attachment.** Please select a day and time and notify the instructor (times and dates are listed in the schedule below.)

Discussions on Blackboard (50 points)

Five topics will be posted on Blackboard. Students will actively participate in these discussions. Active participation includes posting your comments, reading the comments of others, and commenting on the comments posted by others.

Paper (50 Points)

The student will prepare a 5 page paper (title pages, executive summary, reference pages, etc. do not count towards the 6 page requirement) prepared in good form using APA or a similar style. The paper is an analysis of a corporate annual report (must include calculations for a basic set of ratios selected by the instructor). The student may select the corporation to analyze with the approval of the instructor. Each student must select a different company. Select the company soon and contact the instructor for approval before someone else does.

5. Grading Criteria

We will be using a point system as follows:

270-300 points = "A"
240-269 points = "B"
210-239 points = "C"
180-209 points = "D"
below 180 points = "F"

6. Semester Schedule (See below)

7. Drop Policy

If you discover that you need to drop this class, you must go to the Records Office and ask for the necessary paperwork. Professors cannot drop students; this is always the responsibility of the student. The record's office will give a deadline for which the form must be returned, completed and signed. Once you return the signed form to the records office and wait 24 hours, you must go into Duck Trax and confirm that you are no longer enrolled. If you are still enrolled, FOLLOW-UP with the records office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the deadline or fail to follow the procedure, you will receive an F in the course.

8. Academic Integrity

Texas A&M University - Central Texas expects all students to maintain high standards of personal and scholarly conduct. Students found responsible of academic dishonesty are subject to disciplinary action. Academic dishonesty includes, but is not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials. The faculty member is responsible for initiating action for each case of academic dishonesty and report the incident to the Associate Director of Student Conduct. More information can be found at <http://www.tamuct.edu/departments/studentconduct/facultyresources.php>.

All work in this course is to be completed individually. Any student who commits academic dishonesty will receive an F in the course.

9. Disability Support and Access

At Texas A&M University – Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to an education that is barrier-free. The Office of Disability Support and Access is responsible for ensuring that students with a disability enjoy equal access to the University's programs, services and activities. Some aspects of this course or the way the course is taught may present barriers to learning due to a disability. If you feel this is the case, please contact Disability Support and Access at (254) 501-5831 in Warrior Hall, Ste. 212. For more information, please visit their website at www.tamuct.edu/disabilitysupport. Any information you provide is private and confidential and will be treated as such.

10. Library Services

Information literacy focuses on research skills which prepare individuals to live and work in an information-centered society. Librarians will work with students in the development of critical reasoning, ethical use of information, and the appropriate use of secondary research techniques. Help may include, yet is not limited to: exploration of information resources such as library collections and services, identification of subject databases and scholarly journals, and execution of effective search strategies. Library Resources are outlined and accessed at by clicking on the Library tab on the Texas A & M University Central Texas home page.

11. Tutoring

Tutoring is available to all TAMUCT students, both on-campus and online. Subjects tutored include Accounting, Finance, Statistics, Mathematics, and Writing, and APA formatting. Tutors are available at the Tutoring Center in Warrior Hall, Room 111. Visit www.ct.tamus.edu/AcademicSupport and click "Tutoring Support" for tutor schedules and contact information. If you have questions, need to schedule a tutoring session, or if you are interested in becoming a tutor, contact Academic Support Programs at 254-501-5830/5836 or by emailing cecilia.morales@tamuct.edu

12. INSTRUCTOR POLICIES

- When contacting the instructor use regular email for fastest response to your questions: mcnett@ct.tamus.edu
I check my email frequently during the week and once or twice on Saturdays. I will reply to questions submitted on Sunday first thing Monday morning.
- Incompletes will only be granted for rare, exceptional circumstances and only for missing some small part of grade requirements.

6. SEMESTER SCHEDULE This schedule is **tentative** and may be changed during the term as necessary.

Course Notes:

1. Each of the four modules posted in Blackboard includes the materials necessary for that section of the material. The module includes a voice-over-Powerpoint lecture (or lectures) for the material, and where appropriate, practice problems designed to help the student understand the material. The practice problems will NOT be submitted for grading as the solutions will be available for the student.

2. There will be discussion boards available for general student use in Blackboard.

Q&A – this discussion board will allow you to ask questions regarding the material. Your questions and the answers posted will be viewable by all students so do not post anything you do not want to be public knowledge.

Fuzziest topic in the module – this discussion board will help me identify subjects that require more explanation in each of the modules. Again this discussion board is viewable by all students so be careful what you post.

Week 1	Module 1 Work on Thomas Treats practice problem
Week 2	Module 1 continued Discussion 1 Due date January 27, 2015 at 11:59pm Select company for analysis paper Work on Omega practice problem
Week 3	Module 2 Discussion 2 Due date February 3, 2015 at 11:59pm
Week 4	Module 2 continued Discussion 3 Due date February 12, 2015 at 11:59pm 2B Handed Inn problem assigned (This is the problem to be submitted for grading.) Work on analysis paper
Week 5	Module 3 Discussion 4 Due date February 21, 2015 at 11:59pm Complete 2B Handed INN problem Due date February 21, 2015 at 11:59pm
Week 6	Module 3 continued Complete analysis paper Due date February 28, 2015 at 11:59pm
Week 7	Module 4 Discussion 5 Due date March 7, 2015 at 11:59pm
Week 8	Module 4 continued Final examination Students may choose to take the examination either Thursday, March 12, 2015 from 7:00-9:00pm OR Friday, March 13, 2015 from 7:00-9:00