

TEXAS A&M UNIVERSITY CENTRAL TEXAS
ONLINE - ACCT 5303 ACCOUNTING AND MANAGEMENT
Summer 2018
Jun. 4 – Aug. 16

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. David Ritter, DBA, JD, MBA, Attorney, CPA
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(Utilize Canvas Messages for course communications)
Office Hours: Online
Office meeting by appointment.

Mode of instruction and course access:

This course is an online course with no face-to-face meetings..

CANVAS log in: <https://tamuct.instructure.com>

This class will use CengageNowv2 (CNOWv2) and the ancillaries that come with the ebook.

This is an intensive 10 week online graduate course. You must budget your time wisely and accomplish work in advance so that your submissions will be on time.

All assignments, Discussion Topics, Quizzes, Exams, and Papers will be accessed and submitted in the class WEEK Module in Canvas.

Online assignments are assigned each week, including WEEK 1

This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com>].

Student-instructor interaction:

Welcome to ACC 5303:

I will be checking Canvas and email several times a day, between 8:00 and 5:00, except Saturday and Sunday. I will attempt to respond to your emails in less than 24 hours. Email or Canvas messages sent Saturday or Sunday will receive a response no later than the following Monday.

Assigned chapters must be read and chapter quizzes and exams taken by Sunday at

11:59. This will ensure that you are familiar with the material so that you will obtain the maximum benefit from your efforts. All assignments will be available from the beginning of the class and you are encouraged to work ahead.

HELP WITH QUIZZ OR EXAM ANSWERS

If you encounter a problem which you cannot get the correct answer to, or you cannot determine the correct answer on a quiz or exam, I will be glad to help you understand the problem.

Send me, via course Message, the exam or quiz number, the number of the problem you are having trouble with, the reason you chose the incorrect answer along with a reference to the page number in the text or the example you utilized in arriving at your answer. I will then be able to explain the error in your logic. The preceding method will also require you to understand why you chose the answer.

Accounting requires that you understand the material in each chapter as the material learned in each chapter may be necessary to understand succeeding chapters.

Graduate learning requires students to be very self-disciplined. Be sure you understand and are prepared to comply with all required class assignments and deadlines. For this course, the Weekly Assignment are posted in the syllabus and on Canvas with due dates controlled by the submission dates on Canvas. If there is a conflict in due dates, which I try to avoid, the Canvas date controls. Notice that the Canvas submission time is 11:59 pm and that you may not be able to make a submission, other than late submissions.

Submissions are to be made on Canvas in the associated Assignment drop box, contained in the WEEK due. Late submissions, if allowed, will carry a 25% per day penalty.

You must be self-motivated, very disciplined, and an excellent planner of your time to complete this course with satisfactory results. This is an intensive 10 week course. Plan well and allocate sufficient time to complete the assignments, quizzes, exams, and research paper in a timely manner. Late submissions are not accepted without severe penalties. No late submissions will be allowed once an assignment is graded. If you have an emergency it is your responsibility to inform me as early as possible.

911 Cellular:

Emergency Warning System for Texas A&M University-Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location

COURSE INFORMATION

1.0 Course Overview and description:

A study of accounting as related to problems of making business and economic decisions. The course includes both financial and managerial accounting theory. Readings, problems, and cases requiring use of accounting data may be required. This course will primarily focus on managerial accounting which is accounting within the firm to help support managerial decisions and may differ from financial accounting which is utilized outside the firm.

A formal research paper is required. If you do not submit an acceptable paper the highest grade you can earn is a "C". All steps in the research paper are intended to help you research and write an acceptable paper. The steps must be completed in order before the ensuing step will be graded.

Prerequisites: Graduate Status or permission of instructor.

Course Prerequisites: An undergraduate Accounting course or IVY leveling course, or approval of the instructor. If you have not had the prerequisites you will have an extremely difficult time passing the course

2.0 Course Objectives:

This course is designed to develop the ability to utilize and interpret both financial and managerial accounting information. Students will be required to prepare accounting reports and other information; utilize their ability to interpret and communicate in a professional manner. This is a "CORE" course in the MBA program which is required for all students. This course adopts a decision maker's perspective toward financial and managerial accounting. The primary focus is managerial accounting which is used inside the firm to assist in the decision making process. The accounting records are utilized to prepare financial reports for use outside of the firm.

2.1 Student Learning Outcomes(SLOs)

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

1. Read and interpret financial statements of a corporation, assessing the company's performance and financial position
2. Identify the effect of common business transactions.
3. Describe how different choices of accounting principles affect an entity's financial statements

4. Explain how fundamental accounting concepts affect the practice of accounting within the firm.
5. Describe the effect of income taxes on a corporation's financial performance, and incorporate the impact of income taxes into decision making
6. Identify weaknesses in a business's internal controls and suggest appropriate use of internal controls
7. Assign costs to products and services, using different methods and explaining how the resulting costs vary
8. Apply various methods of capital budgeting and justify the results
9. Assess how a business can control costs and maximize its profits.

2.2 Student Learning Objectives by Chapter

CH 1.

- LO1. Explain the meaning of managerial accounting.**
- LO2. Explain the differences between managerial accounting and financial accounting.**
- LO3. Identify and explain the current focus of managerial accounting.**
- LO4. Describe the role of managerial accountants in an organization.**
- LO5. Explain the importance of ethical behavior for managers and managerial accountants.**
- LO6. Identify three forms of certification available to managerial accountants.**

CH 2.

- LO1. Explain the meaning of cost and how costs are assigned to products and services.**
- LO2. Define the various costs of manufacturing products and providing services as well as the costs of selling and administration.**
- LO3. Prepare income statements for manufacturing and service organizations.**

CH 3.

- LO1. Explain the meaning of cost behavior, and define and describe fixed and variable costs.**
- LO2. Define and describe mixed and step costs.**
- LO3. Separate mixed costs into their fixed and variable components using the high-low method, the scattergraph method, and the method of least squares.**
- LO4. (Appendix 3A) Use a personal computer spreadsheet program to perform the method of least squares.**

CH 4.

- LO1. Determine the break-even point in number of units and in total sales dollars.**
- LO2. Determine the number of units that must be sold, and the amount of revenue required, to earn a targeted profit.**
- LO3. Prepare a profit-volume graph and a cost-volume-profit graph, and explain the meaning of each.**
- LO4. Apply cost-volume-profit analysis in a multiple-product setting.**
- LO5. Explain the impact of risk, uncertainty, and changing variables on cost-volume-profit analysis**

CH 5.

LO1. Describe the differences between job-order costing and process costing, and identify the types of firms that would use each method.

LO2. Compute the predetermined overhead rate, and use the rate to assign overhead to units or services produced.

LO3. Identify and set up the source documents used in job-order costing.

LO4. Describe the cost flows associated with job-order costing.

LO5. (Appendix 5A) Prepare the journal entries associated with job-order costing.

CH 6.

LO1. Describe the basic characteristics and cost flows associated with process manufacturing.

LO2. Define equivalent units and explain their role in process costing. Explain the differences between the weighted average method and the FIFO method of accounting for process costs.

LO3. Prepare a departmental production report using the weighted average method.

LO4. Explain how nonuniform inputs and multiple processing departments affect process costing.

CH 8.

LO1. Explain the difference between absorption and variable costing.

LO2. Prepare segmented income statements.

LO3. Discuss inventory management under the economic order quantity and just-in-time (JIT) models.

CH. 10

LO1. Explain how unit standards are set and why standard cost systems are adopted.

LO2. Explain the purpose of a standard cost sheet.

LO3. Describe the basic concepts underlying variance analysis, and explain when variances should be investigated.

LO4. Compute the materials variances, and explain how they are used for control.

LO5. Compute the labor variances, and explain how they are used for control.

LO6. (Appendix 10A) Prepare journal entries for materials and labor variances.

CH. 13

LO1. Describe the short-run decision-making model, and explain how cost behavior affects the information used to make decisions.

LO2. Apply relevant costing and decision-making concepts in a variety of business situations.

LO3. Choose the optimal product mix when faced with one constrained resource.

LO4. Explain the impact of cost on pricing decisions.

CH. 15

- LO1. Explain the basic elements of a statement of cash flows.
- LO2. Prepare a statement of cash flows using the indirect method.
- LO3. Calculate operating cash flows using the direct method.
- LO4. Prepare a statement of cash flows using a worksheet approach.

Required Reading and Textbook(s):

**Cornerstones of Managerial Accounting, Mowen, Hansen, and Heitger, CENGAGE, 7th Edition/ 2017, ISBN 10: 1-337-11600-9
ISBN 13: 978-1-337-11600-8**

COURSE REQUIREMENTS

Course Requirements:

4.0 Course Requirements:

Participation is essential to enhancing each student's awareness about the subject area and developing their knowledge base. You must participate in each class, turn in all assignments on time and complete all exams on time.

4.2 Exams and Quizzes:

All exams and quizzes are available from the beginning of the course. If you work on weekends to catch up, please plan ahead and work the previous weekend to accomplish your assignments.

4.21. Quizzes and Exams will cover each chapter starting with Chapter 1 in WEEK 1.

All Quizzes and Exams, except Exam 8, which is due on Thursday, are due on Sunday by 11:55 PM. The Quizzes and Exams will be open until Sunday. If you wait until the weekend the exam is due and encounter a problem there will be no resets until MONDAY and a late penalty will apply.

You are on your honor to not receive help from or assist others during the exam period. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.

You can take each quiz 3 times with the highest grade being recorded.

Each quiz will have different questions to better cover the chapters for your learning.

You should read the chapter, review and understand the examples, and be able to work the problems.

The quiz time will allow you to work the questions and around 5 minutes to look up an answer or two which you do not understand.

The exams are open book but will require you to understand the information in the chapters before attempting the exam. The time allowed assumes that you have read the chapters, accomplished all of the quiz attempts and have studied for the exam sufficiently to be well prepared. If you understand the chapter contents you should be able to finish the exam 5-10 minutes before the exam expiration time which will allow you time to look up a question or 2. Do not plan to look up every question as you do not have enough time to look them up and then answer the questions.

If you do not understand why your answer to a quiz or exam question is marked wrong:

Please send me your answer and the reason you chose the answer that you chose. Provide the quiz or exam number and the question number. Cite the example or page number that you used in the book to support your answer. This will allow me to evaluate your answer and your reasoning and either count your answer as correct or help you in your understanding of the chapter to assist you in finding the correct answer.

You are on your honor to not receive help from or assist others on a quiz or exam. Do not discuss the exam questions or answers and do not attempt to clarify the exam for others as this is also cheating.

4.3 Research Paper – (220 points)

(Subject 5 points, Outline 5 points, Marked up paper 5 points, PDF files 5 points, Paper 200 points)

The research paper must be at least 8 pages long. To be safe you should write at least 8 and one-half pages.

The research paper must be prepared utilizing APA guidelines.

The purpose of the research paper is to prepare you for research and writing projects you will encounter in your business career. The research paper is also utilized for SACS accreditation purposes.

Prepare a research paper titled:

Impact of Point-of-Sale-Systems (POS) in Traditional and Fast Food Restaurants.

Find authoritative articles to support your writing and address each of the following at a minimum:

1. Cost of Food.
2. Proper Inventory Control and the impact on Spoilage.
3. Loss Prevention.
4. Proper Staffing.
5. Seasonal Trend Analysis.
6. Accounting.
7. Other areas the POS impacts.

Ensure that you do not confuse financial accounting with managerial accounting. If you are not sure of the difference read and study Chapter 1 of the text until you understand the differences. All reporting external to the firm is financial accounting.

Research Paper Steps And Requirements For Graduate Classes

Most future job promotions after graduation are predicated and determined by your mastery of communication skills required in industry. A frequent comment concerning college graduates, during my teaching career, have been concerning their lack of effective communication skills.

This paper is intended to help you develop and achieve the writing skills to ensure your future success.

Many of you have never been required to write a proper research paper, utilizing good research guidelines and the usage of accepted, professional English language in your writing. This is the reason writing a research paper is required to build your writing, research, and communication skills.

Refer to Purdue Owl or another good research and writing text to help you learn how to research and write a research paper.

The steps listed below are required, in sequence, for this paper. You are encouraged to turn in each step early so that you can make corrections, if necessary. **None of the steps can be skipped. Succeeding steps, if a predecessor step is skipped, will not be graded, and may incur a late penalty if any step is turned in late due to a failure to complete a preceding step.**

Grading the paper, and each of the steps, requires much additional time on my part and this effort is intended to help you with your success. I read your sources to ensure that the paraphrasing and use of quotations are correct and accurate. Your future employers will check your work and your lack of factual detail properly presented, or less than professional writing may cause you to encounter severe consequences in your employment and job progression.

While all the steps, except the research paper itself, have low point values, the impact of failing to submit a step will result in a grade of zero (0) on the ensuing steps. Submission of every step is a requirement

Due Dates for every step are in Canvas.

Step 1 Research Paper Subject (RPS) (5 points) (Required submission)

The research paper subject or title, followed by an annotated bibliography of five (5) sources you have selected to use in your paper. **Refer to Purdue Owl for guidelines on an annotated bibliography.** The sources must support your subject. As your writing and research continues you can add or eliminate articles to ensure that you cover your subject properly.

Step 2 Research Paper Outline (RPO). (5 points) (Required submission)

You must prepare and submit an outline of your approved research paper topic. **You must include, under the proper outline heading, at least ten annotated bibliographies of sources you intend to use and which will support your subject.**

Step 3 Marked-Up Research Paper (MURP) (10 points) (Required submission)

It is required that you submit your completed paper, including the 10 sources required for your final paper, to the “online tutor” to mark up and correct your paper. The tutor will alert you to various errors and teach you correct grammar, sentence structure, and form needed for the paper.

It is best to sign in to “**online tutor**” and then submit your paper to the tutor who is helping you.

Once you correct your paper it is in your best interest to submit it again to ensure that your corrections are accurate and that something missed on the first session may be found.

While the tutor will offer assistance, it is definitely up to you to submit a paper which adheres to all guidelines and is well written.

Many people, including me, find it very helpful to have someone read your final paper and point out the errors and unclear or misleading sentences.

“Tutoring. Tutoring is available to all TAMUCT students, both on-campus and online.

[The University Writing Center is a valuable asset for assistance in all steps of the research process.](#)

A comment from a recent student on the use of online tutor is: “I’ve seen people complain that tutor.com has a character limit, I have never had this issue, I go to the site, click writing and live review, get connected to a tutor then I upload my paper and everything works.”

Step 4 Research Paper Article (RPA) (5) (Required submission)

You must use PDF format to submit each article utilized in your paper.

Each individual file must be identified in the same format used for the first article citation in your paper.

For example if your first cited file is (Adams, Jones, Smith, p. 321) the PDF will be identified as Adams, Jones, Smith.

Arrange your files alphabetically.

If you do not submit your properly identified PDFs on time as required, or the files are improperly identified, you will incur a 25 point penalty. Your paper will not be graded until all your PDFS are submitted

Step 5 Research Paper (RP) (200 points) (Required submission)

Submit your paper as a Word document.

Research Paper – GUIDELINES

1. Closely read and ensure that you understand the following requirements for a successful research paper..
2. The paper must be at least 8 full pages in length and contain citations to 10 different sources used in the paper. It is better to write a minimum of 8 ½ pages to ensure you are not short. One line short of 8 full pages is a short paper and will result in a penalty for a short paper. Please try to cover your subject in less than 20 pages.
3. Prepare the paper utilizing APA guidelines. The Purdue Owl contains a great overview of research, writing, and APA style guidelines.
<https://owl.english.purdue.edu/owl/resource/558/01/>
4. A departure from APA guidelines is that I require page numbers be included in paraphrases as well as quote citations. The page numbers are used to find the source of the paraphrase so that the paraphrase can be checked for accuracy.
5. Failure to include specific page numbers in all citations whether direct quotations or paraphrases will result in a 40 point deduction and the paper being returned to you for correction and resubmission.
6. Use a cover page (A separate page) which will not count in paper length.
7. Place the Abstract on a separate page which does not count in paper length.
8. The Running Head must be within the one inch top margin.
9. Use a one paragraph Introduction and Conclusion in your paper. The Introduction and Conclusion are each limited to 10 lines.
10. The paper must be long enough to thoroughly cover the paper topic.
11. Refer to the Purdue Owl for all requirements of a research paper. The Purdue Owl covers the process from the initial research step to the writing of the paper. If you do not understand a requirement or suggestion please contact me or go to the University Writing Center for assistance or refer to online sources.
12. All sources, must be less than 8 years old. The start month of the course is the measuring year.
13. Acceptable sources are refereed journals, professional journals, and professional magazines published by recognized professional associations such as State licensed law and accounting publications,

and other reputable professional publications published in the United States.

- 14. When utilizing acceptable current periodical publications such as professional journals ensure that you verify the information the article contains. Remember advertising, company publications, magazines, newspapers, and web sources are intended to provide the author's point of view which may not be authoritative or verifiable and will not count in your total articles and will be counted as filler which will reduce your paper length.**
- 15. All sources must be from United States sources and must contain proper English.** Elsevier is a Netherlands publishing company. Wiley also publishes foreign publications. You must research with GOOGLE to find the publisher to ensure that the source is a valid source.
- 16. Place lengthy quotes over 5 lines, pictures, illustrations, and tables in the appendix and reference them in your paper.**
- 17. Every paragraph, except a one paragraph, 10 line maximum, Introduction, and Conclusion, or 1 line introduction in a paragraph to identify the subject of the paragraph must be identified by citations to the source from which you obtained the information conveyed in your writing. Each paragraph will contain multiple citations.**
- 18. The completed paper must be submitted through Canvas by the due date.**
- 19. The PDF files of sources cited in the paper must be submitted through Canvas on the due date as separate, individual, PDF documents. The sources must be submitted as individual PDF files. NO ZIP FILES.**
- 20. If you submit your sources as one file, or as a word file or a zip file you will be charged a 30 point penalty and you will be required to submit the files correctly before your paper is graded.**
- 21. A 10% per day late penalty for the paper will also apply if you must submit the corrected files after the paper due date.**
- 22. Do not use books, blogs, wiki, encyclopedias, or dictionaries as sources or for citations.**
- 23. Do not cite the Abstract of a publication.**
- 24. Do not use more than one article from any source document.**
- 25. Do not use more than 3 government publications(U.S., State, or Local)**
- 26. Do not use bullet points in writing the paper.**

27. Do not use “I”, “we”, “you”, “they”, or other personal pronouns.
28. Do not use “Common Knowledge”. This is a research paper and not an essay. Every paraphrase must contain a citation. You obtained all of your knowledge from some source and are required to cite each source.

Personal knowledge or “common knowledge” is not acceptable in research for this course and will be treated as sources not cited for the determination of plagiarism.

Plagiarism will result in an “F” for the course.

I do read you attached articles and will deduct for inaccurate paraphrasing and erroneous quotations. Ensure that you read and study your article until you understand what the author is trying to convey before using the information from the article.

If you turn in a paper which is less than the required number of pages, contains less than the required number of citations, or is not properly cited, it will receive a fifty percent (50%) minimum penalty. If the articles are not submitted the paper will not be graded.

If you do not cite an article do not use it in your references.

Conduct your research and writing in accordance with a good research and writing source such as Purdue Owl, Keys for Writers by Raimes, or another good text.

A good online source for writing a research paper can be found at:

<https://owl.english.purdue.edu/owl/resource/558/01/>

<http://writing.wisc.edu/Handbook/PlanResearchPaper.html>

Failure to include specific page numbers in all citations whether direct quotations or paraphrases will result in a 25 per cent deduction and the paper being returned to you for correction and resubmission. If the source does not have page numbers you must supply the page numbers for citations.

If you turn in a paper which is less than the required number of pages, contains less than the required number of citations, or is not properly cited, it will receive a fifty percent (50%) minimum penalty. If the articles are not submitted the paper will not be graded.

If you do not cite an article do not use it in your references.

GRADING

Erroneous citations, paraphrasing, or source documents not attached will result in a 10 point per occurrence deduction.

Research Paper Evaluation Rubric

CONTENT (40% of paper grade)

Criteria	“A” paper(90 – 100%)	“B” paper(80 – 89%)	“C” paper(70 – 79%)	“D” or lower paper (below 70%)
Content <i>Author produces accurate, logical, coherent, and well-structured writing and a proper conclusion for the research assignment.</i>	All ideas are presented accurately and in a logical order. Ideas are clearly introduced and connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively closes the presentation. All authoritative sources are utilized correctly	Ideas are presented in an overall logical order. The writing includes introduction to, development of, and conclusion for the topic. There are no distracting shifts in presentation of ideas throughout the writing. All authoritative sources utilized relate effectively to the research topic.	Most ideas are presented in a logical order. There is an indication of an organized research effort with properly cited authoritative data to support the research topic.	Weak research and few or no authoritative citations to support the research subject Details may be missing, disjointed, or inapplicable. Inaccurate or misleading paraphrases.
Inadvertent Plagiarism <i>(Negative Points for each occurrence) Sources not correctly cited <u>Personal or “common knowledge” is not acceptable in research and will be treated as sources not cited for the</u></i>	All sources correctly cited. No points deducted	1-3 sources not cited. <u>(-10 points per occurrence)</u>	4-5 sources not cited. <u>(-20 points per occurrence)</u>	More than 5 sources not cited. <u>(-100 point deduction and an F on the paper)</u>

<u>determination of Plagiarism.</u>				
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MECHANICS (60% of paper grade)

Criteria	“A” paper(90 – 100%)	“B” paper(80 – 89%)	“C” paper(70 – 79%)	“D” or lower paper (below 70%)
Format, Organization & Writing Standards <i>Student produces logical, coherent, and well-structured writing.</i>	All ideas are presented in a logical order. Ideas are clearly introduced and connected. Body includes sufficient level of detail, and conclusion summarizes main idea or effectively closes the presentation. Impeccable spelling, grammar, word usage, sentence structure, punctuation, and citation format. Page Numbers in all citations including quotes and paraphrases. This is an APA guideline departure.	Ideas are presented in an overall logical order. The writing includes introduction to, development of, and conclusion for the topic. There are no distracting shifts in presentation of ideas throughout the writing. 3-4 errors in spelling, grammar, word usage, and punctuation. Proficient use of proper APA citation format. 3 page numbers omitted in citations. This is an APA guideline departure.	Most ideas are presented in a logical order. There is an indication of an organizational pattern— introduction, body and conclusion— although they may not be equally effective. Level and organization of details may be weak with occasional distracting shifts in presentation of ideas. 5-6 errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. 4 page numbers omitted in citations. This is an APA guideline departure	Limited presentation in logical order. Writing occasionally fragmented with very weak considerations for presentation. Details may be missing, disjointed, or inapplicable. 7 or more errors in grammar, spelling, sentence structure, word usage, punctuation, or citations. Poor writing skills. 5 page numbers omitted in citations. This is an APA guideline departure
Spelling and	<i>Words are</i>	Words which are	.	

misused words	<i>spelled correctly and used in a grammatically correct manner.</i>	incorrectly spelled or used incorrectly will incur a 5 point penalty for each occurrence.		
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Inadvertent Plagiarism, sources not properly cited, will result in deduction of 10 points for each occurrence. Refer to Inadvertent Plagiarism above. **Personal knowledge or “common Knowledge” is not appropriate in research and will be counted as sources not cited for the determination of plagiarism.**

4.4 Discussion Topics – 10% (12.5 points per topic. Outstanding posts, in excess of the minimum 5 may earn up to 5 additional points per topic.)

Discussion topics are intended to help your communication and writing skills which will be an integral part of your professional career. Well prepared posts will also help you and your classmates in the understanding of the course material.

Your first post is due by Tuesday each week. Waiting until the Friday deadline to finish your responses to your classmates posts DOES NOT ALLOW THEM TO BENEFIT FROM YOUR POSTS. Ensure that you post your initial response by Tuesday to allow others to review your posting and comment. Not Posting your initial discussion topic post after Tuesday will result in a 25% penalty and will not allow you to earn extra points. Posting all responses in one brief visit to the discussion board will result in a 50% penalty. Remember that Discussions are an ongoing process and if you do not hold up your side of the Discussion you are harming your Classmate’s ability to participate.

Discussion topics will be posted for each week. You must participate in each discussion. Minimum participation, for a 70% credit, requires posting 1 original response, reading **all** posts by other class members, and responding to 3 class member’s responses with a comment or question. **At least 5 quality responses are necessary for 100 %.**(Refer to **response criteria below**) Additional quality responses will be rewarded with additional credit(A maximum of 5 points). Well researched, thoughtful, discussion original responses and responses to other class member posts will receive positive credit. Random, not on topic responses will receive negative marks. To get the most learning from this course, you must actively participate in the online class experience. Participation means actively participating in the course discussions. Each discussion question will have its own threaded discussion space. You are expected to offer responses to these questions and/or comments on your classmates’ responses. I will monitor the quantity and quality of your responses. Participation accounts for 10% of your grade. **If the quality of your postings is not sufficient, the points will not be earned.** You are expected to contribute to the class discussions in meaningful ways. That means:

- Contributing new and relevant information to the course discussion and online sources;
 - Commenting in a positive manner;
 - Building on the remarks of your fellow students;
 - Posing questions of your fellow students; and sharing quotes, websites, and other supplementary information.
 - Demonstrating practical application of the week's key concepts from your professional/personal experience.
 - “Substantive” does not include “I agree,” “Great point” or “You’re wonderful” type postings. These types of postings are examples of positive “teaming” and are fine but not by themselves. They do not add depth or breadth to the discussion.
 - A “substantive” posting should include:
 - Your thesis (main point)
 - Your supporting arguments
 - A reference to class or outside material to support your thesis
- Provide an example or reference to support your thesis.**

Weak Responses (No Credit):

5.0 Grading Criteria Rubric and Conversion

	POINTS	GRADE
Quizzes	<i>160</i>	<i>A=900-1000</i>
Exams	<i>520</i>	<i>B= 800-899</i>
<i>Discussion Topics(12.5 points per discussion)</i>	<i>100</i>	<i>C= 700-799</i>
<i>Research Paper Subject 5, Outline 5, Marked Up Paper 5, PDFs 5, Paper 200</i>	<i>220</i>	<i>D= 600-699</i>
		<i>F=Below 600</i>
TOTAL	<i>1,000</i>	

5.1 Posting of Grades:

Grades will be posted within one week of completion of the submission due date.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

6.0. Complete Course Outline

*** SCHEDULE IS SUBJECT TO CHANGE AT THE DISCRETION OF INSTRUCTOR**

WEEK	DATE	TOPIC	ASSIGNMENTS
1	06/04	Course Welcome, Introduction, and	You should purchase your text before the end of the first day. There are purchase or rental options from the publisher at substantial cost savings.

		<p>Expectations</p> <p>READ AND UNDERSTAND THE ENTIRE SYLLABUS</p> <p>Read Chapter 1</p> <p>Quiz 1 CH. 1&2</p> <p>EXAM 1</p>	<p>Complete Canvas Tutorial & Browser Tune-Up</p> <p>Begin Research to identify a topic for your Research Paper.</p> <p>Discussion Topic 1 Closes Friday, First post due by Tuesday</p> <p>Quiz 1 found in WEEK 1 on Canvas, is due before Sunday at 11:59</p> <p>Go to the Purdue Owl website, read all of the contents, and ensure you understand the directions for research and writing, and APA documentation.</p>
2	06/11	<p>Chapter 3</p> <p>Quiz 2 Ch. 3</p> <p>EXAM 2</p>	<p>Discussion Topic 2 Closes Friday First post due by Tuesday</p> <p>Research Paper Subject due by Sunday Paper Subject Due</p>
3	06/18	<p>Chapter 4</p> <p>Quiz 3 Ch. 4</p> <p>EXAM 3</p>	<p>Discussion Topic 3 Closes Friday First post due by Tuesday</p> <p>Research Outline Due with at least 10 annotated bibliographies of authoritative sources listed under outline headings due by Sunday</p>
4	06/25	<p>Chapter 5</p> <p>Quiz 4, Ch. 5</p> <p>EXAM 4</p>	<p>Discussion Topic 4 Closes Friday First post due by Tuesday</p>
5	07/02	<p>Chapter 6</p> <p>Quiz 5, Ch. 6</p> <p>EXAM 5</p>	<p>Discussion Topic 5 Closes Friday.</p> <p>Marked up paper due</p>

6	07/09		Discussion Topic 6, Research Paper Due PDFs Due
7	07/16	Chapter 8 Quiz 6, Ch. 8 EXAM 6	Discussion Topic 7,
8	07/23	Chapter 10 Quiz 7 Ch. 10 EXAM 7	Discussion Topic 8
9	07/30	Chapter 13 Quiz 8 Ch. 13 EXAM 8	Discussion Topic 9
10	08/06	Chapter 14 Quiz 9 Ch. 14 EXAM 8	Discussion Topic 10 <u>EXAM AND DISCUSSION TOPIC ARE DUE HURSDAY</u>

Import University Dates:

Important University Dates:

January 2018

January 2, (Tuesday) Winter Break Ends

January 2, (Tuesday) Priority Deadline for Admissions applications

January 5, (Friday) VA Certification Request Priority Deadline

January 11, (Thursday) Convocation

January 12, (Friday) Tuition and Fee payment deadline (16 week & 1st 8 week)

January 15, (Monday) Martin L. King Jr. Day

January 16, (Tuesday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (16 week & 1st 8 week)

January 16, (Tuesday) Classes Begins

January 18, (Thursday) ADD/DROP/LATE REGISTRATION ENDS (16 week & 1st 8 week)

January 23, (Tuesday) Last day to drop 1st 8-week classes with no record

January 31, (Wednesday) Last day to drop 16 week classes with no record

February 2018

February 2, (Friday) Priority Deadline to Submit Graduation Application

February 9, (Friday) Last day to drop a 1st 8-week class with a Q or withdraw with a W

February 15, (Thursday) Last day to apply for Clinical Teaching

February 23, (Friday) Student End of Course Survey Opens (1st 8-Week Classes)

March 2018

March 1, (Thursday) Deadline to submit application to Teacher Education Program

March 2, (Thursday) Deadline to Submit Graduation Application for Ceremony Participation

March 9, (Friday) 1st 8 week classes end

March 9, (Friday) Deadline for Admissions applications

March 11, (Sunday) Student End of Course Survey Closes (1st 8-Week Classes)

March 12, (Monday) Spring Break Begins

March 12, (Monday) 1st 8-week grades from faculty due by 3pm

March 15, (Thursday) Tuition and Fee Payment Deadline (2nd 8-week classes)

March 16, (Friday) Spring Break Ends

March 19, (Monday) 2nd 8 week begins

March 19, (Monday) Summer Advising Starts

March 19, (Monday) Class Schedule Published

March 19, (Monday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (2nd 8-week classes)

March 21, (Wednesday) ADD/DROP/LATE REGISTRATION ENDS (2nd 8-week classes)

March 27, (Tuesday) Last day to drop 2nd 8-week classes with no record

March 30, (Friday) Last day to drop a 16-week course with a Q or withdraw with a W

April 2018

April 1, (Sunday) GRE/GMAT scores due to Office of Graduate Studies

April 2, (Monday) Scholarship Deadline

April 2, (Monday) Registration begins

April 5, (Thursday) Priority Deadline for International Student Admission Applications

April 13, (Friday) Last day to drop a 2nd 8-week class with a Q or withdraw with a W*

April 13, (Friday) Deadline for submission of final committee-edited theses with committee approval signatures to Office of Graduate Studies

April 27, (Friday) Student End of Course Survey Opens (16 Week and 2nd 8-Week Classes)

May 2018

May 7-11, Finals Week

May 11, (Friday) Last day to file for Degree Conferral (Registrar's Office)(\$20 Late Application Fee applies)

May 11, (Friday) Spring Term Ends

May 11, (Friday) Last day to withdraw from the university (16 week and 2nd 8 week classes)
May 11, (Friday) Last day to apply for \$1000 Tuition Rebate for Spring graduation (5pm)
May 12, (Saturday) Commencement Ceremony Bell County Expo Center 7:00 p.m.
May 13, (Sunday) Student End of Course Survey Closes (16 Week and 2nd 8-Week Classes)
May 14, (Monday) Minimester begins
May 15, (Tuesday) Last Day to clear Thesis Office
May 5, (Tuesday) Final grades due from faculty by 3pm (16 week & 2nd 8 week)
May 21, (Monday) Priority Deadline for Admissions applications
May 25, (Friday) VA Certification Request Priority Deadline
May 28, (Monday) Memorial Day

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)

Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select "Chat with Canvas Support," submit a support request through "Report a Problem," or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Other Technology Support

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

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 a barrier-free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Division of Student

Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive FREE online tutoring and writing support. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

University Writing Center: Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-4pm Monday-Thursday during the summer with online hours available Monday-Thursday from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](https://tamuct.mywconline.com/) at [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process.

While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].

OPTIONAL POLICY STATEMENTS:

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

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INSTRUCTOR POLICIES.

The skills that you acquire in this course will benefit you your entire career.

Remember that Accounting is the language of business and must be understood and utilized at all levels of management or business operations.

My grading is strict and fair.

Pay strict attention to the guidelines for research. Remember that you are responsible to yourself, your client, and to the governing bodies for your results.

If you have any questions please communicate with me. You may send an email, visit during my office hours or telephone during office hours.

This is a rewarding course. If you keep up with the assignments you will enjoy the learning environment and the material covered.

I have practiced as a CPA for over 30 years with a large part of my practice being in management advisory services dealing directly with the content of this course being applied in practice, and have used, and continue to use, planning and compliance on a regular basis to help my clients understand their individual and business responsibilities, and planning for contingencies. Let us all have a great semester.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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