

**SUL ROSS STATE UNIVERSITY
COURSE SYLLABUS
ACC 3333:001-ACCOUNTING FOR MANAGERS
FALL, 2014
MWF 9:00-9:50; BAB 305**

I. INSTRUCTOR: ROBERT C. MATTHEWS **OFFICE: BAB 311**
OFFICE PHONE: 837-8246/8066 **HRS: MWF 8:00-9:00; 10:00-11:00**
CELL: 432-244-9521 **and by appointment**
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II. PROGRAM LEARNING OUTCOMES:

- PLO 1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies
- PLO 2 Communicate business information through written, oral, and other delivery processes
- PLO 3 Identify and discuss the impact of ethical and social responsibility issues in business
- PLO 4 Identify and describe the major components of the external business environment

III. STUDENT LEARNING OUTCOMES: Upon successful completion of the course, a student will be able to:

- Understand the articulation of the major financial statements
- Better comprehend the complexities of the accounting rules that underlie financial statements
- Understand the importance of financial information that is omitted or difficult to find in financial statement presentations
- Assess the reality of a firm’s financial condition and performances

IV. TEXT: Understanding Financial Statements, (10th ed.), Fraser and Ormiston, (Pearson) ISBN 13: 978-0-13-265506-4

Website: <http://www.pearsonhighered.com/fraser>
www.sec.gov/

V. GRADE: The grade for this course will be:

Intel Case 5.1	15%
Homework	20%
3 Exams	45%
FINAL EXAM	<u>20%</u>
	100%

No make-up exams or extra credit will be given. Should you miss or drop an exam, that percentage (15%) will be added to your final exam percentage.

VI. ATTENDANCE: The attendance policy as outlined in the Sul Ross catalog will be followed. Excessive absences could cause a student to be dropped with an “F”.

- VII. ACADEMIC HONESTY:** You are expected to do your own work on any assignment and test. If a student is caught cheating, a grade of zero will be assigned to that work.
- VIII. SPECIAL NEEDS:** Qualified students with disabilities needing academic or other accommodations to ensure full participation in the programs, services and activities at Sul Ross State University should contact the Counseling and Accessibility Services, Ferguson Hall 112, Box C-117, Alpine, TX 79832 (432/837-8203).
- IX. INSTRUCTOR EXPECTATIONS:** You are expected to approach this class in a professional manner. This means coming to class regularly, on time and prepared to participate. Your primary goal as a student is to obtain an education and acquire certain skills to enable you to be productive and competitive in your chosen field. Do not waste your time, your classmates time, or my time by not giving 100% of your efforts.
- X. ACADEMIC GRIEVANCE PROCEDURE:** Should you have a problem or concern, it is important that you follow the chain-of-command in addressing your problem. The chain-of-command, in order of who you would see first, is as follows: (1) Instructor; (2) Chair (Dr. Bill Green); (3) Dean of Professional Studies (Dr. Larry Guerrero); (4) Provost and Vice-President of Academic Affairs (Dr. Quint Thurman); and (5) President (Bill Kipler).

XI. COURSE COVERAGE

<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
8/25		Course Introduction	
8/27	CH 1	Financial Statements	
8/29	CH 1	IFRS; SOX: MD & A	Internet-Status of IFRS
9/1		Labor Day – No Class	
9/3	CH 1	Quality of Financial Information	
9/5	CH 1	Auditor’s Report	
9/8	CH 1		Case 1.1; Case 1.4
9/10	CH 2	The Balance Sheet – Assets	
9/12	CH 2	The Balance Sheet – Assets	
9/15	CH 2	The Balance Sheet – Liabilities	
9/17	CH 2	The Balance Sheet – Liabilities	

9/19	CH 2	Balance Sheet - Equity	
9/22	CH2		2.13; Case 2.1
9/24	EXAM I – CHS 1-2		
9/26	CH 3	The Income Statement – Revenues	
9/29	CH 3	The Income Statement – Revenues	
10/1	CH 3	The Income Statement – Expenses	
10/3	CH 3	The Income Statement – Expenses	
10/6	CH 3	Equity Earnings & Comprehensive Income	
10/8	CH 3		3.11; 3.13; Case 3.1
10/10	CH 3-APP3A	Earnings Quality – Revenues	
10/13	CH 3–APP3A	Earnings Quality – Revenue	
10/15	CH 3-APP3A	Earnings Quality – Expenses	
10/17	CH 3-APP3A	Earnings Quality – Expenses	
10/20	CH 3-APP3A	Earnings Quality – Non-operating Revenues & Expenses	
10/22	EXAM II – CH 3; APP 3A		
10/24	CH 4	Statement of Cash Flows (CF)	
10/27	CH 4	Preparation of CF Statement	
10/29	CH 4	Preparation of CF Statement	
10/31	CH 4	Analysis of CF Statements	
11/3	CH 4	Analysis of CF Statements	
11/5	CH 4		4.7; 4.10; Case 4.1
11/7	CH 5	Analysis of Financial Statements, Information Sources	
11/10	CH 5	Analysis of Financial Statements, Information Sources	

11/12	CH 5	Ratio Analysis	
*11/14	CH 5	Ratio Analysis	
11/17	CH 5	Ratio Analysis	
11/19	CH 5	Du Pont System	5.6; 5.7; 5.8; 5.10
11/21	EXAM III – CHS 4-5		
11/24		Course Review	
11/26-28 No Class – Thanksgiving Holidays			
12/1	Course Review		Case 5.1
12/3	Course Review		
12/5	Dead Day – NO CLASS		
12/10	FINAL EXAM 8:00 A.M.		

***Last day to drop with a “W”**