

ACCT 5307 - ACCOUNTING FOR MANAGEMENT

WEB COURSE FALL – 2014
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Availability hours:

UVALDE– Mondays 10AM - 3PM
EAGLE PASS- Mondays 3-6PM
via chat or email Wednesdays 8-11AM

Please don't hesitate to contact me. I welcome the opportunity to discuss the course and if you are having trouble, please ask me for help as soon as possible. Since many of us (including your professors) work during the day, email works best in terms of contacting me. As we progress in the course I may make changes to this syllabus (e.g., if I determine we need more or less time on any particular subject area). In that sense, this syllabus is a guideline, not a contract. This is particularly true since this is a new text.

The text and course is essentially designed for the graduate student who has had little or no accounting background. At a minimum, all students will be expected to complete the course with a basic understanding of the accounting process and financial statements. I have found, however, that the course often addresses issues which can be challenging even for more advanced students.

REQUIRED TEXT: SURVEY OF ACCOUNTING, 4th Edition, Edmunds,et.al., McGraw Hill, isbn# 978-007-786-2374

Other Required Readings: Various articles or financial statements may be posted and assigned.

ONLINE COURSE PROCEDURES: It will be your responsibility to check the **Blackboard website frequently**. You are also required to check your Sul Ross email account since all individual communication will be sent to that address.

I RECOMMEND THAT YOU HAVE AVAILABLE AT LEAST TWO DIFFERENT BROWSERS FOR USE IN THIS COURSE IN CASE YOU EXPERIENCE DIFFICULTIES WITH ANY ONLINE EXAMS. I LIKE THE MOZILLA INTERNET BROWSER from Firefox. You might also want to use Microsoft Internet Explorer or Chrome. All are available as a free downloads. Check the OIT website out if you need help.

GRADE DETERMINATION: Grades will be determined as follows:

Exam I	100 points
Exam II	100 points
Discussion Board/other	50 points
 Total	 250 points

DISCUSSION BOARD: I may post a few general discussion questions as we progress in the class. Your response is required but this is also a place to get your feedback about any aspect of the readings that you do not understand. It should be an easy place to bring up your grade if needed.

OTHER: I may also require other short assignments including readings from current journals and/or a few short quizzes on a chapter or two.

DO NOT WORK WITH ANYONE ON ANY ASSIGNMENT THAT WILL BE GRADED. Please contact me if you are confused about any aspect of any assignment. I may be able to point you in the right direction to help you get started on the project. See the University's academic honesty policy and my separate posting about academic honesty.

END OF CHAPTER PROBLEMS: I will try to highlight a few problems at the end of each chapter that I think are particularly good. I will not ask you to submit these for grading, however, I believe they are particularly relevant and therefore may make good practice material in anticipation of your exams. I will make the solutions to all of the chapter problems available to you. It will be essential that you practice by working these problems. As a graduate student, I am sure you realize that you should first attempt the problems on your own before looking at the solution.

EXAMS: Your exams will primarily be multiple choice online exams covering the assigned chapters. I will most likely however will have one or two problems which you will need to prepare and submit separately (as an spreadsheet or word processing file).

BLACKBOARD 9 Please note that I may change the format, look, or structure of the course as we proceed. BE vigilant in reviewing the course content. I will however try to give notice when I move content from one place to another.

SEE MY SEPARATE SPREADSHEET FOR A LISTING OF THE DATES, CHAPTERS AND ASSIGNMENTS COVERED IN THE TEXT

OFFICIAL COMMUNICATION: Communication by the University or me will be sent to your Sul Ross email account. As a result, you are required to activate your email account and check it frequently for personal communication. I encourage you to email me if you have questions or comments, **BUT PLEASE** include your full name and the course for which you have questions. Even if you submit your email through the Blackboard site, I cannot tell which course you are in nor what your real name is (i.e., egar123) unless you put it in the body of your email.

Learning Objectives:

1. Know the critical characteristics of accounting information that are important to the various users of financial reports.
Assessment: written exams, class discussion
2. Understand the difference between internal and external users of accounting information.
Assessment: written exams, class discussion
3. Understand the double-entry accounting system and the accounting cycle leading to the preparation of general purpose financial statements.
Assessment: written exams, class discussion
4. Understand the uses and limitations of the general purpose financial statements.
Assessment: written exams, class discussion
5. Recognize the key elements of the statement of cash flows and contrast its contents with those of accrual based financial statements.
Assessment: written exams, class discussion
6. Students demonstrate the ability to critically analyze and interpret information in order to identify and propose possible solutions to complex issues in business.
Assessment: written exams, class discussion
7. Students develop and produce effective written communication for diverse groups both within and outside the organization.
Assessment: written exams, class discussion