

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Fall 2017 – Online Course

Course Number: Accounting 5300.01
Course Title: Analysis of Accounting Information
Instructor: Philip Morris, PhD, CPA, CFE
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Prerequisites: Graduate Classification

Class Materials:

This course will use both *SHSU Online* (Blackboard) and *McGraw-Hill's Accounting Connect Plus* system. *SHSU Online* (Blackboard) is the standard platform used by all online classes at SHSU and therefore you may already be familiar with it. *Connect* is a system created by the textbook publisher (McGraw-Hill) and you may not be familiar with this system. Both systems will be used in this class and are discussed in more detail below. Briefly, *SHSU Online* houses the discussion board where you will be able to ask me questions and the list of your assignments with a link to those assignments in *Connect*. *Connect* is where you will complete and submit your assignments.

Access to SHSU Online: Your assignments are posted on *SHSU Online*. To access *SHSU Online*, visit the Sam Houston State University home page at <http://www.shsu.edu/>. At the top center of the screen is a drop-down box labeled "Campus Tools." From this drop-down menu, select "Blackboard" and then login using your SHSU username and password. (You can also select "SHSU Online" but you will then need to select "Login to Blackboard" on the right-hand side of the page.) In Blackboard, you will see a link to our course (ACCT 5300) and any other classes that you are registered for on the right-hand side under the "My Courses" heading. Click the link to our course and you will enter the ACCT 5300 page. Once you are in the course page, you will see a menu on the left that has the "Course Information" (including syllabus and schedule) and the "Course Content." Under "Course Content" are two links one for one for "Assignments" and one for "Discussion Board." Click on "Assignments" and then pick the appropriate section to see your

assignment for that set of weeks. Click on “Discussion Board” to see the discussion board and/or to ask me questions over the material. ***I would rather you ask questions this way rather than through email so that everyone can benefit from the answers. I will check the discussion board regularly and answer your questions as promptly as possible.***

**Access to McGraw-Hill
Accounting Connect:**

This class will use an online textbook learning program called *McGraw-Hill Connect*. *Connect* (see the next section for more information) includes an electronic version of the textbook as well as other helpful resources for this class. *Connect* is also where you will complete and submit your assignments. ***You must purchase a registration code for access to Connect.*** You may reach *Connect* by clicking on one of your assignments under the “Assignments” tab in BlackBoard. You will automatically be taken to *Connect*.

Required Textbook:

In order to save some money, you may wish to purchase only the ebook version of the text. You can purchase the ebook when you first sign-up for *McGraw-Hill Connect*.

You must have access to *Connect*, but if you also wish to purchase an actual copy of the textbook, here is the information: *Survey of Accounting, Fifth Edition*. Edmonds, Edmonds, Olds, McNair & Tsay. McGraw-Hill Education, 2018.

Course Description:

An introduction to the accounting principles, concepts, procedures and techniques underlying financial and managerial accounting and reporting. Emphasis on business and economic information generated in the accounting process and a study of their behavior for planning and control decisions. ***Note:*** ***This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the 30-hour MS in Accounting degree.*** It meets the accounting prerequisite for entering the MBA program.

Course Objectives:

By the end of the semester, students will learn:

1. ***The precise terminology, procedures and techniques*** used in identifying, organizing and reporting accounting information for business entities.
2. ***Fundamental principles and concepts*** underlying valuation and disclosure in financial statement accounts.

3. ***To understand the basic economic information*** contained in company financial statements and what it communicates about the business.
4. ***To understand the basics of costs and cost behavior*** within business entities and the use of cost information for planning and control decisions.
5. ***How to use accounting information*** in basic financial analysis and general business decision making.

Topics:

1. An Introduction to Accounting
2. Accounting for Accruals and Deferrals
3. Accounting for Merchandising Businesses
4. Internal Controls, Accounting for Cash, and Ethics
5. Accounting for Receivables and Inventory Cost Flow
6. Accounting for Long-Term Operational Assets
7. Accounting for Liabilities
8. Proprietorships, Partnerships, and Corporations
9. Financial Statement Analysis
10. An Introduction to Management Accounting
11. Cost Behavior, Operating Leverage, and Profitability Analysis
12. Cost Accumulation, Tracing, and Allocation
13. Relevant Information for Special Decisions
14. Planning for Profit and Cost Control
15. Performance Evaluation
16. Planning for Capital Investments

Course Evaluation Process:

The overall grade in this course will be based on the percentage of the total available points earned. The minimum grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

Your course grade will be comprised of the following items:

Video Lecture Assignments	20 %
Homework Assignments	30 %
Exams	<u>50 %</u>
	100%

Video Lecture Assignments: The semester is divided into three sections with multiple chapters assigned to each section. For each chapter, video lecture assignments will be available on *McGraw-Hill Connect* starting on a Friday after 12:00 a.m. (Central time zone). These video lecture assignments must be completed by the due date for that section (Sunday) before 11:59 p.m. (Central time zone). You will be allowed an ***unlimited amount of attempts*** to complete each chapter's video lecture assignment correctly (therefore you should get 100% on these assignments). *McGraw-Hill Connect* will provide you with feedback and show you which

part(s) of the problem are incorrect. I will only use your HIGHEST score regardless of attempt in calculating your final grade.

Homework Assignments: The semester is divided into three sections with multiple chapters assigned to each section. For each chapter, Homework problems will be available on *McGraw-Hill Connect* starting on a Friday after 12:00 a.m. (Central time zone). Homework problems must be completed by the due date for that section (Sunday) before 11:59 p.m. (Central time zone). You will be allowed *two attempts* to complete each homework problem correctly. *McGraw-Hill Connect* will provide you with feedback and show you which part(s) of the problem are incorrect. I will only use your HIGHEST score regardless of attempt in calculating your final grade.

Exams: The semester is divided into three sections with multiple chapters assigned to each section. For each chapter, the exam will be available on *McGraw-Hill Connect* starting on a Friday after 12:00 a.m. (Central time zone). Exams must be completed by the due date for that section (Sunday) before 11:59 p.m. (Central time zone). You are only allowed *one attempt* on each chapter exam.

Assignment Instructions: You will be working many problems in this class and the system will grade them. It is very important that you read the instructions to the problem for directions about how to round numbers and how to present your answer. Failure to follow those instructions may result in your answer being counted as incorrect.

Class Structure and Timing:

In this class, we will split the semester into three (3) sections of approximately five (5) weeks each. All of the material for the section will be posted and available 24 hours a day (except when the system is down for maintenance) for the duration of that section. You are free to work at your own pace within the section. For all of the assignment types listed above (including the exams), you can “Save and Exit” your work at any time and then come back later to complete the assignment. Only when you “Submit” your assignment will it be graded and counted as an attempt. Be careful, once you “Submit” the assignment you cannot go back into that assignment to continue working. All assignments that you have not “Submitted” by the due date will automatically be “Submitted” by the system and graded.

Given the lengthy period of time that each section will be open, no extensions of the due date, or extra time will be granted.

Discussion Board:

The Discussion Board is where you, your fellow students, and I will interact. Please post any questions you have to the Discussion Board rather than emailing me directly. The odds are that others in the class have the same question. Posting those questions to the Discussion Board allows everyone to benefit from the answer. I usually try to check the Discussion Board at least twice per day, morning and evening, seven (7) days per week.....including the weekends. Of

course there are occasions when I am not able to check it that often, but be assured that I will answer your questions as quickly as possible. Also, if you see a question that you know the answer to, feel free to answer that question.

When asking a question, please state the Chapter number, the assignment type, and the question number. Also, remember that almost all the problems in the assignments are algorithmic problems (meaning that the numbers are different for each person). Everyone gets the same problems in the same order in each assignment, but the algorithmic nature of those problems means that we will not all have the same correct answer.

Email Communication:

Although the Discussion Board will be the primary communication tool for our class, from time to time, I may email the entire class directly with issues of interest to the class. In addition, I may email individual students with specific issues. For all email communications, I will use your SHSU email address.

Workload Expectations:

There is an old rule of thumb for graduate-level classes: Expect to spend 3-4 hours outside of class for every hour in class. While the rule of thumb is from the days of face-to-face classes, it still applies to today's online classes. Since this is a three-semester hour course (meaning three hours of class time in the old face-to-face mode), you can expect to spend between 12 -15 hours per week on this class. Clearly, this amount varies by both student and material being covered. If you find accounting particularly difficult, or a certain topic within the course difficult, you may need to spend even more time on this class.

Academic Honesty:

"Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action." Code of Student Conduct and Discipline, Section 5.3, as printed in *Guidelines*.

Students with Disabilities:

"Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Building Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations." (See APS 811006)

ACCT 5300: ANALYSIS OF ACCOUNTING INFORMATION
CLASS SCHEDULE
Fall 2017

<i>Section</i>	<i>Dates</i>	<i>Chapters Covered</i>	<i>Assignments Available (Fridays, 12:00 a.m.)</i>	<i>Assignment Due Dates (Sunday, 11:59 p.m.)</i>
Section 1	August 23 – September 24	Chapters 1, 2, 3, 4, 5 & 6	08/18/2017	09/24/2017
Section 2	September 15 – October 29	Chapters 7, 8, 9, 10, & 11	09/15/2017	10/29/2017
Section 3	October 20 – December 3	Chapters 12, 13, 14, 15, & 16	10/20/2017	12/03/2017