

**University of Texas at Arlington  
College of Business Administration  
Department of Accounting  
Spring 2011**

**ACCOUNTING FOR MANAGERS  
Acct 3309-001/003  
SYLLABUS**

<b>Course Title:</b>	<b>Accounting for Managers</b>
<b>Course Number:</b>	<b>ACCT 3309</b>
<b>Section:</b>	001 (Mon/Wed 5:30 – 6:50 P.M. COBA Room 147) 003 (Mon/Wed 1:00 – 2:20 P.M. COBA Room 147)
<b>Instructor:</b>	John Repsis
<b>Office:</b>	COBA Room 414
<b>Office Hours</b>	MW 3:00 – 5:00 P.M.; Tues. 1:00 – 4:00 P.M.; Other times by appointment
<b>Phone:</b>	817-272-3179 (direct) or 817-272-3481 (department)
<b>E-Mail:</b>	<a href="mailto:JSRepsis@uta.edu">JSRepsis@uta.edu</a> (always include Acct 3309 in the subject line or reply to the Blackboard message previously sent)
<b>Website:</b>	<a href="http://www.uta.edu/faculty/jsrepsis">http://www.uta.edu/faculty/jsrepsis</a>

**COURSE CONTENT:**

Planning, controlling, decision making, and performance evaluation. Uses a variety of teaching techniques (e.g., problems, cases, and projects) and is open only to non-accounting majors.

**EXPECTED STUDENT LEARNING OUTCOMES:**

This course surveys topics important to business students outside of the accounting function, including Sarbanes-Oxley legislation, financial statement preparation and analysis, ERP systems, business forms, and capital budgeting. Upon completion of the course, student will be able to:

- Identify important requirements of the Sarbanes-Oxley legislation applicable to Chief Executive and Chief Financial Officers.
- Prepare trial balances and simple financial statements, given a list of basic transactions.

- Identify key performance indicators based upon an analysis of the Statement of Cash Flows.
- Locate the financial statements and other important information in quarterly and annual reports on the SEC website.
- Describe the advantages and disadvantages of ERP systems.
- Evaluate various forms of business organizations based on major factors such as taxation and limited liability.
- Identify common deductions, credits and exemptions for personal federal income taxes.
- Evaluate alternative investment proposals using the Net Present Value method.

#### **COURSE PREREQUISITES:**

Prerequisite: ACCT 2302 with a grade of C or higher. Credit will not be given for both this course and ACCT 4302.

Note that if you have not successfully completed the prerequisites you are not qualified to take this course. If you are not qualified, you must drop this course immediately, following University procedures. All classes are subject to administrative audit at any time during the semester. Any student found to be unqualified will be administratively dropped from this class.

#### **COURSE MATERIALS:**

- Accounting 3309 Accounting for Managers, McGraw-Hill/Irwin custom text
- Publication 17 from the Internal Revenue Service
  - *The Publication 17 from the IRS can be ordered by mail or downloaded online at [www.irs.gov](http://www.irs.gov).*
- A calculator – **no graphing calculators will be allowed on examinations**
- Scantrons Form 882-E (you will need six in this course)
- Powerpoints and other additional materials will be available on the UTA Blackboard System for this Course. To access this Course, go to <http://elearn.uta.edu> and login with your NETID and password.

**COURSE OUTLINE:**

We will cover the following chapters and problems during the semester as shown.

<b>ACCT 3309 Accounting for Managers Spring 2011 Approximate Schedule</b>			
Day	Date	Topic	Important Events
W	19 - Jan	Introduction to course policies, syllabus and schedule	
M	24 - Jan	Surbanes-Oxley	Text, pages 1 – 45
W	26 - Jan	Surbanes-Oxley	
M	31 - Jan	Statement of Cash Flows	Text, pages 128 -148
W	2 - Feb	Statement of Cash Flows	
<b>M</b>	<b>7 - Feb</b>	<b>Examination #1</b>	<b>Covers Surbanes-Oxley and Statement of Cash Flows</b>
W	9 - Feb	Accounting Cycle Review	
M	14 - Feb	Midatlantic Project	Text, pages 46 -76
W	16 - Feb	Midatlantic Project	
M	21 - Feb	Midatlantic Project	
W	23 - Feb	Midatlantic Project	Midatlantic Project Due Monday, February 28
<b>M</b>	<b>28 - Feb</b>	<b>Examination #2</b>	<b>Covers the Midatlantic Project and Accounting Cycle Review</b>
W	2 - Mar	Publication 17	
M	7 - Mar	Publication 17	
W	9 - Mar	Publication 17	
M	14 - Mar	Spring Break	
W	16 - Mar	Spring Break	
M	21 - Mar	Tax Project	Tax Project Due Wednesday, March 16
<b>W</b>	<b>23 - Mar</b>	<b>Examination #3</b>	<b>Covers Publication 17 and Tax Project</b>
M	28 - Mar	F/S Analysis Project	Text, pages 77 - 127
W	30 - Mar	F/S Analysis Project	
M	4 - Apr	F/S Analysis Project	
W	6 - Apr	F/S Analysis Project	F/S Analysis Project Due Monday, April 11
<b>M</b>	<b>11 - Apr</b>	<b>Examination #4</b>	<b>Covers F/S Analysis Project</b>
W	13 - Apr	Capital Budgeting	Text, pages 172 - 211
M	18 - Apr	Capital Budgeting	
W	20 - Apr	Capital Budgeting: Dudley Case	
<b>M</b>	<b>25 - Apr</b>	<b>Examination #5</b>	<b>Covers Capital Budgeting</b>
W	27 - Apr	ERP Systems	Text, pages 212 - 223
M	2 - May	Business Forms	Text, pages 149 - 171
W	4 - May	Business Forms	Last Day of Class
		<b>Examination #6</b>	<b>Covers ERP Systems and Business Forms</b>
M	9 - May	Section 003 (M/W 1:00 p.m.) Examination at 11:00 – 1:30 p.m.	
M	9 - May	Section 001 (M/W 5:30 p.m.) Examination at 5:30 – 8:00 p.m	
<b>Schedule is subject to change, including examination dates.</b> You should plan to attend every class. If you must miss a class, check with another student to determine if any schedule changes have been announced.			

**EVALUATION:**

Midatlantic Accounting Cycle Practice Set	75 points
Financial Statement Analysis Practice Set	75 points
Tax Form 1040 Practice Case	50 points
Examinations (six @ 100 points each)	<u>600 points</u>
Total Points	800 points

Evaluation of class performance will be done on the basis of the results of six examinations and 3 projects.

**Examinations**

Six examinations will be given. These examinations will occur at the time we finish the reading assignments from the text as indicated above. All examinations will be closed-book/closed notes, and, unless otherwise indicated, multiple choice questions. You will need to bring a scantron, Form 882-E to use for each of your examinations.

**Projects**

Project assignments will be posted on the UTA Blackboard System. The projects may be done individually or in groups of 2-4 students. All projects are due by the beginning of class on the dates specified on the class schedule. No projects will be accepted after the end of the class in which they are due. You may turn in your projects before class if you are not able to attend class on the date the project is due.

**Class Attendance**

Students are required to attend class on examination dates. On other class days students are strongly encouraged (but not required) to attend class. However during the class period, materials outside the text will be covered and will be on examinations.

**GRADING POLICY**

- A = 800 - 720 points
- B = 719 - 640 points
- C = 639 - 560 points
- D = 559 - 480 points
- F = 479 points and below

Grading will be based on your percentage of total points achieved during the semester. A total of 800 points are available. Each examination will be weighed equally. The assigned projects will have a point value as indicated above. I do not drop the lowest grade. Individual examinations may be curved, but the final number of points for the course will not be. A curve for an examination will generally not exceed 10 points.

Letter grades will be based on the percentages as shown above. The graded projects will not be curved.

All graded assigned problems will be returned after the session that they were turned in for. If you are not in attendance at a class when assignments are returned, it is your responsibility to get your work from me.

All examinations and projects must be completed. Failure to complete any of the assignments will be cause for the student to receive a failing grade for that item.

After reviewing class averages, and, as appropriate, taking into account other factors (such as trend of performance, consistency in performance, etc.) I will form a judgment as to each student's mastery of the course subject matter and assign a final letter grade consistent with the standards discussed below.

Any work you turn in will be graded and will count in accordance with the grading scheme. **No other work can be substituted for the required work.** There are no opportunities for extra credit. Your grade will be determined based exclusively on the above. Do not ask me to make any variation in this policy.

Pursuant to University Policy, I do not give out grades out over the internet or telephone. Final grade information can be obtained by turning in a self-addressed, stamped envelope with your final examinations. I will mail these the same day your examinations are graded and finals course grades are determined. I will not, under any circumstances, discuss final grades via email or telephone.

Final grades are determined according to the grading policy and distribution above. **Grades are not negotiable and are not curved up for any individuals based on personal issues, academic probation, etc.** I will not respond to emails asking me to curve your course grade after the final examinations. You earn your grade in the course throughout the semester and should consider the impact of your grade as you prepare for each project and examination. Do not wait until your final examination to become concerned about your GPA.

### **Examination Policy**

All examinations will be closed book and closed notes. I will keep all examinations. Examinations will be reviewed during class time. If you wish additional time to review an examination, you are encouraged to make arrangements with me to review your examinations at mutually agreeable time(s) during the semester. I will keep copies of the solution key to each examination for review also.

You are expected to take all examinations and will be given a zero on any examination not taken and for which no justification for such absence was accepted by me. Should circumstances arise which make it impossible for you to be present for an examination

and such circumstances are communicated to me as early as possible before the examination, I will review those circumstances and discuss my decision with you. I reserve the right to request additional evidence to support your excuse and to weigh any and all evidence accordingly. All appeals will be handled by the Chairman of the Accounting Department. The fact that you could not reach me by telephone before the examination will not be sufficient justification. If you leave your name and a message at 817-272-3481, together with a phone number where you can be reached, I will get in touch with you.

If justification for missing an examination is accepted by me, I will discuss your options with you. Examination #6 may be neither missed nor rescheduled.

### **ABSENCES BASED ON RELIGIOUS BELIEFS**

A student who misses an examination, case study, exercise, or other project due to the observance of a religious holy day will be given the opportunity to complete the work missed within 15 days following the due date of the assignment, test, or other project missed. To be eligible for such a make-up, the student must notify me in writing of classes scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first 15 (fifteen) class days through either a written correspondence, personally delivered, acknowledged and dated by me or written correspondence sent certified mail, return receipt requested to me. Failure to follow the rules provided above within the time frames listed will result in the absence being considered unexcused.

### **ACADEMIC HONESTY AND INTEGRITY**

All students are expected to pursue their scholastic careers with honesty and integrity.

It is the philosophy of the Department of Accounting, this instructor and the University of Texas at Arlington that academic dishonesty is a completely unacceptable mode of conduct and will not be tolerated in any form. All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. Discipline may include suspension or expulsion from the University.

“Scholastic dishonesty includes, but is not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, or any act designed to give unfair advantage to a student or the attempt to commit such acts.” Regents Rules and Regulations, Part One, Chapter VI, Section 3, Subsection 3.2, Subdivision 3.22.

Institutional procedures regarding charges of academic dishonesty are outlined in Part II, Chapter 2, of the Handbook of Operating Procedures of The University of Texas at Arlington. Copies of the Handbook are available at more than 75 locations on campus,

including the Student Congress Office, the Library, and the Accounting Department Office.

### **AMERICANS WITH DISABILITIES ACT (ADA)**

The University of Texas at Arlington is on record as being committed to both the spirit and letter of the ADA to make reasonable adjustments in the classroom necessary to eliminate discrimination on the basis of disability. Students requesting an accommodation based on disability should meet privately with the instructor during the first week of class to discuss their special needs and advise the instructor of any special needs, abilities or limitations and to discuss the instructor's expectations in class participation, performance and work standards. Any disclosure by a student of his or her need for accommodations is recognized to be extremely sensitive and all conversations and other communications will be kept protected and confidential and disclosed on a need-to-know basis only.

Students are responsible for contacting and consulting with the University's Office for Students with Disabilities prior to contacting the instructor about any disabilities. The student should provide the instructor with some form of written documentation of the disability from an acceptable, external source (such as a doctor, psychiatrist, etc.) and from the Office for Students with Disabilities.

### **ATTENDANCE AND DROP POLICY**

Class attendance and lateness policies will be discussed during the first week of class. Those policies include by reference all provisions for grade adjustment or drop policies included in the applicable Graduate or Undergraduate Catalog in effect at the start of the semester. No student will be dropped from the class rolls for absences.

Students are required to attend class on examination dates. On other class days students are strongly encouraged (but not required) to attend class. However during the class period, materials outside the text will be covered and will be on examinations.

Regular attendance and quality of class participation directly affect the learning process. I believe that to fully understand this difficult material you should avail yourself of the class lecture and discussions. I do record attendance as a component of your course grade. I will come to class each time, and I will be prepared each time. I will expect the same from you. If you miss a class, I encourage you to ask another student for an opportunity to borrow and discuss their class notes. Since I am lecturing and leading the class discussion, I do not take class notes and cannot help you out in this regard. Important handouts or announcements may be distributed or made during classes, and it is your responsibility to obtain them or learn of them from me or from other students.

I expect that, at a minimum, you will read the text material before the class for which it is scheduled. Any assigned problems listed in the course schedule are reflective of the

focus of the class lectures, and it is to your benefit to attempt to work them in advance of the lecture. The pace that I set during the class is such that you will be able to correct work you have already attempted, but you may not be able to copy everything I write on the board. Therefore, it is to your advantage to be correcting work rather than scrambling to write down my work. The course outline is a plan for the term, but please be advised that this schedule is subject to change at the lecturer's discretion. I will announce changes in class.

Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. Contact the Financial Aid Office for more information.

It is the policy of the University that students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstance. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E.H. Hereford University Center (near the southwest entrance)

**Note: You cannot drop this course unless I sign your withdrawal slip. Since I am not here every day, via either email or calling me, you can make arrangements to meet me to sign your withdrawal slip. Under no circumstances should you expect to be able to call me and get my signature on the same day.**

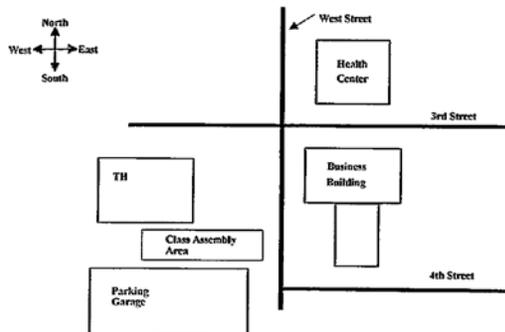
#### **COLLEGE OF BUSINESS BOMB THREAT POLICY**

To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed \$4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.
2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.

3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternative sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crime Stoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days, students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area at the southwest corner of the intersection of West Street and 3rd Street. From there, at 5 minutes to the class time, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.



## EVACUATION PROCEDURES

In the event of an evacuation of the College of Business building, when the fire alarm sounds, everyone must leave the building by the stairs. With the fire alarm system we now have, the elevators will all go to the first floor and stay there until the system is turned off.

All those in the North tower side of the building should proceed to the fire escape stairs located on the East and West sides of that wing.

Disabled persons should go to the Northeast fire stairs. We have an evacutrack chair located on the 6th floor stairwell. We have people trained in the use of this chair and there will be someone that will go to the 6th floor to get the chair and bring it to any lower floor stairwell to assist disabled persons.

Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

## **STUDENT SUPPORT PROGRAMS**

The University of Texas at Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. These resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals to resources for any reason, students may contact the Maverick Resource Hotline at 817-272-6107 or visit [www.uta.edu/resources](http://www.uta.edu/resources) for more information.

## **ELECTRONIC COMMUNICATION POLICY**

The University of Texas at Arlington has adopted the University “MavMail” address as the sole official means of communication with students. MavMail is used to remind students of important deadlines, advertise events and activities, and permit the University to conduct official transactions exclusively by electronic means. For example, important information concerning registration, financial aid, payment of bills, and graduation are now sent to students through the MavMail system. All students are assigned a MavMail account. *Students are responsible for checking their MavMail regularly.* Information about activating and using MavMail is available at <http://www.uta.edu/oit/email/>. There is no additional charge to students for using this account, and it remains active even after they graduate from UT Arlington.

## **FINAL REVIEW WEEK**

A period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week unless specified in the class syllabus. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week.

## **INCLEMENT WEATHER**

In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for *MavWire EXTRA* notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations.

## **OFFICE HOURS**

Spring Semester 2011 – COBA Room 414

Monday:	3:00 – 5:00 p.m.
Tuesday:	1:00 – 3:00 p.m.
Wednesday	3:00 – 5:00 p.m.

Office hours will also be before class, after class and by appointment. Students are to reach me at 817-272-3179.

You may e-mail me. If you e-mail me, do not assume that I received your e-mail unless I confirm receipt. Please include the Course Number in the heading of your email (i.e., ACCT 3309-001 or ACCT 3309-003). Please note that I will only communicate with you using your e-mail address as found in the My Mav Website.

## **NOTE:**

I reserve the right to add or delete from this syllabus at any time I feel that it would be advantageous to my students. We will strictly conform to University Policy and Schedule during the summer semester. University policy relative to withdrawals from the class will be followed as stated in the Undergraduate Catalog.

Last day to withdraw from an undergraduate course is April 1, 2011.