

ACCT 201
Accounting Information for Decision Making I
Fall 2016

University of Tennessee, Martin

Basic Information:

Course Section: ACCT 201, PX1, 40930

Course Title: Accounting Information for Decision Making I

Meeting Time and Place: MW, PX 104

Course Credit Hours: 3

Textbooks and Other Required Materials: *Horngren's Financial and Managerial Accounting, 5th Edition with MyAccountingLab*, Tracie Miller-Nobles, Brenda Mattison, Ella Mae Matsumura. ISBN: 9780134078908 which includes access to the Pearson MyAccountingLab. If you purchase the book alone with ISBN: 9780133866292, you will also be required to purchase access to Pearson MyAccountingLab online where all homework will be done. **You are expected to have the text book at all class sessions.**

Faculty Contact Information

Instructor: Lori R. Brasher

Telephone: 731-852-3100 Office

E-Mail: lori@lrbrasher.com

Web Location: www.lrbrasher.com

Office Hours: M – F: 10:00 a.m. to 11:30 a.m. &
1:30 p.m. to 3:00 p.m.

Office Location: 125 North Pleasant Street
Decaturville, TN 38329

Course Information:

Course Description/Information:

This course is designed to help students appreciate the role of accountants in providing information helpful to decisions of investors, creditors, government regulators, management and others and understand how that information can be used. Emphasis is on comprehending the meaning and value of the balance sheet and income statement. *Prereq: Sophomore standing and grade of C or better in MATH 110 or 140 or 160 or 185 or 210 or 251.* (F, Sp, Su)

Course Resources:

To register for the online homework for ACCT 201 FALL 2016:

1. Go to www.pearsonmylabandmastering.com.
2. Under Register, select **Student**.
3. Confirm you have the information needed, then select **OK! Register now**.
4. Enter your instructor's course ID: **brasher81425**, and **Continue**.
5. Enter your existing Pearson account **username** and **password** to **Sign In**. You have an account if you have used a Pearson product, for example: MyMathLab, MyITLab, MyPsychLab, MySpanishLab or Mastering, such as MasteringBiology. - If you don't have an account, select **Create** and complete the required fields.
6. Select an access option. - Use the access code that came with your textbook or that you purchased separately from the bookstore - Buy access using a credit card or PayPal account. - If available, get 14 days temporary access. (The link is near the bottom of the screen.)
7. From the confirmation page, select **Go To My Courses**.
8. On the My Courses page, select the course tile **ACCT 201 Fall 2016** to start your work.

To sign in later:

1. Go to www.pearsonmylabandmastering.com.
2. Select **Sign In**.
3. Enter your Pearson account **username** and **password**, and **Sign In**.
4. Select the course tile **ACCT 201 Fall 2016** to start your work.

To upgrade temporary access to full access:

1. Go to www.pearsonmylabandmastering.com.
2. Select **Sign In**.
3. Enter your Pearson account **username** and **password**, and **Sign In**.
4. Select **Upgrade access** from the course tile **ACCT 201 Fall 2016**.
5. Enter an access code or purchase access with a credit card or PayPal account.

Student Learning Outcomes/Objectives:

BSBA Learning Objectives related to the CBGA Mission

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|--------|--|
| BSBA 2 | Have an understanding of the ethical aspects of business |
| BSBA 3 | Demonstrate competence in critical thinking. |
| BSBA 4 | Demonstrate effective verbal and written communication skills. |
| BSBA 5 | Demonstrate an understanding of the business core. |

Course Communications:

The best tool to communicate with me is by email at: lori@lrbrasher.com. For technical issues: Contact UTM Help Desk at <http://www.utm.edu/helpdesk/>

Course Requirements/Expectations:

Course Requirements, Assessments, and Evaluations:

Evaluation:

- MyLab assignments, total of 100 points available. These problems will be graded by MyLab and sent to me automatically. MyLab will allow you unlimited attempts to work each problem and will record your highest attempt. All MyLab assignments are due by midnight on December 2.
- Three interim exams, 100 points available for each exam.
- Comprehensive final exam, 100 points available.
- Chapters covered on the comprehensive final exam: Chapters 1 through 11 except 10.
- The mid-term grade will be based solely on the score earned on Exam #1.
- Final grades for this course will be computed by dividing the points earned by the points available, with the quotient multiplied by 100.

Grading scale:	A, 90 - 100	C, 70 - 79	F, Below 60
	B, 80 - 89	D, 60 - 69	

Attendance:

- Students are expected to attend all class meetings **for the entire class period**.
- Students are responsible for all announcements made and material covered during an absence.
- All assignments will be announced with a due date.
- No assignment can be made up or turned in after the due date.
- Interim and final exams that are missed **cannot be made up**. (Exception: An absence, if appropriately documented, resulting from participation in University-sponsored activities.)
- If one interim exam is not taken, the comprehensive final exam grade will be substituted for that interim exam.
- If more than one interim exam is not taken, the comprehensive final exam grade will be substituted for ONE AND ONLY ONE interim exam, AND a grade of zero (0) will be entered for each additional interim exam that is not taken.
- If all interim exams are taken AND the comprehensive final exam grade is higher than the grade on any interim exam, the comprehensive final exam grade will be substituted for the interim exam with the lowest grade.

Other

- Students are not only responsible for all material in the chapters assigned in the textbook but also for all homework assignments which are to be completed.
- Students are encouraged to ask for assistance as needed.

Extra Credit:

The schedule has ethics challenges or fraud cases listed as an opportunity for extra credit. They can count UP TO 50 points depending on the quality of your answers. They represent your only chance for extra credit. Therefore, they must be earned. You may choose ONLY ONE. They must be emailed to me at lori@lrbrasher.com as an attachment in Word. Please also put the Case and Chapter number. For example, Fraud Case 1-1. Do not wait until the end of the semester to make sure I have received any of these sent to me. The burden of proof concerning completed work falls upon the student. When I receive your email, I will reply with a "Received" note. Whichever one you choose is due no later than midnight on December 2.

DATE	SCHEDULE	Homework (additional assignments may be announced in class)	Extra Credit Choices
8-22	Introduction and Chapter 1	E1-19, E1-20, P1-41A, P1-42A	
8-24	Chapter 1		
8-29	Chapter 2	E2-10, E2-12, P2-29A, P2-34A	
8-31	Chapter 2		
9-5	Labor Day Holiday-No Class		
9-7	Chapter 3	E3-22, E3-29, P3-35A, P3A-38A	Ethical Issue 3-1
9-12	Chapter 3		
9-14	Exam 1		
9-19	Chapter 4	E4-15, E4-16, E4-20, P4-28A	Fraud Case 4-1
9-21	Chapter 4		
9-26	Chapter 5	E5-15, E5-18, P5-31A, P5-33A	Fraud Case 5-1
9-28	Chapter 5		
10-3	Chapter 6	E6-14, P6-28A, P6A-32A	
10-5	Chapter 6		
10-10	Chapter 6		
10-12	Exam 2		
10-17	Fall Break-No Class		
10-19	Chapter 7	E7-15, P7-24A, P7-25A	Decision Case 7-2
10-24	Chapter 7		
10-26	Chapter 8	E8-14, E8-16, E8-17, E8-18, E8-19, P8-32A	
10-31	Chapter 8		
11-2	Exam 3		
11-7	Chapter 9	E9-18, E9-20, E9-21, P9A-35A	Ethical Issue 9-1
11-9	Chapter 9		
11-14	Chapter 11	P11-25A, P11-26A	
11-16	Chapter 11		
11-21	Chapter 12	E12-17, E12-18, E12-28, P12-31A, P12-32A	
11-23	Thanksgiving Holiday-No Class		
11-28	Chapter 12		
11-30	Comprehensive Final Exam		
12-2		ALL HOMEWORK AND ANY EXTRA CREDIT DUE BY MIDNIGHT	

University Policies:

- Students are expected to conduct themselves in a professional manner in class.
- Nonprofessional behavior or language will result in the student's being dropped from the course.
- Cell phones are to be turned off during class and exams.
- Class misconduct, which includes but is not limited to cheating, will be handled according to the rules of the academic misconduct and disciplinary procedures in the Student Handbook.
- Students are expected to conduct themselves at a high level of academic integrity.
- Any student found cheating will have a consequence to their grade, up to and including failing the course, at my discretion, and will be reported to the Vice Chancellor for Student Affairs and the dean of their college for further disciplinary action.

Academic Integrity:

The University of Tennessee at Martin has chosen as its primary objective quality undergraduate education. Commitment to this objective must include an obligation by all members of the University community to promote and protect the highest standards of integrity in study, research, instruction and evaluation. Dishonesty or unethical behavior does not belong at an institution dedicated to the promotion of knowledge and learning. Integrity of the academic process requires fair and impartial evaluation by faculty and honest academic conduct by students. Specific integrity attributes can be found: http://www.utm.edu/departments/conduct/new_academic_integrity.php

Standard of Conduct:

When persons enroll in The University of Tennessee at Martin, they retain the rights and duties of a citizen. Additionally, they must assume the duties and observe the regulations imposed by the University community. Specific conduct attributes can be found: <http://www.utm.edu/departments/conduct/conduct.php>

Disability Services:

The University of Tennessee provides reasonable accommodations (academic adjustments and auxiliary aids) to ensure equal access to educational content and university programs for students with disabilities. Students who are eligible for and who request accommodations through the Disability Services office must provide instructors with a letter of accommodation. The Disability Services office is located in the Student Success Center, 203 Clement Hall, 731.881.7605.

Course Outline/Assignments/Units of Instruction/Clinic Schedule:

August 16	Administrative Drop for non-payment
August 22	Classes begin
August 26	Last day to Add/ Last day to drop with no record of enrollment
September 5	Labor Day Holiday
October 14	Last day to drop a class
October 15-18	Fall break
November 7-15	Early registration (Spring 2017)
November 23-27	Thanksgiving Holiday
December 2	Classes end
December 3-9	Final Exams

Programmatic Outcomes / Department Goals:

The college's main priority is the delivery of excellent undergraduate education in business disciplines as well as international studies and political science. Student-faculty interaction is central to this education process. Moreover, the college emphasizes experiential-learning opportunities, a global outlook, quality graduate instruction, scholarly research, university and professional service, and west Tennessee economic development.

Your Role in Improving Teaching and Learning Through Course Assessment:

At UT, it is our collective responsibility to improve the state of teaching and learning. During the semester, you may be requested to assess aspects of this course either during class or at the completion of the class. You are encouraged to respond to these various forms of assessment as a means of continuing to improve the quality of the UT learning experience.

Required Equipment:

Basic 10 key calculator and textbook

How to Be Successful In This Course:

If you attempt the online homework as we cover each chapter, it will improve your general understanding of the topic while it is fresh in your mind. It will also highlight any area in which you may need additional instruction or feedback from the instructor. Reading the chapter before discussion in class is key to following along with the in-class discussions.

Course Feedback:

The class is in informal discussion format with lecture on the pertinent subject by the instructor but much enhanced by active live discussion by the entire class.

Key Campus Resources For Students:

- [Undergraduate & Graduate Catalog](#): (Listing of academic programs, courses, and policies)
- [Important Dates](#): (add/drop, payments)
- [Student Success Center](#): (Academic support resources)
- [Student Health and Counseling Services](#): (Mental and physical health services)
- [Library](#): (Access to library resources, databases, course reserves, and services)
- [Career Services](#): (Career counseling and resources; Vault job search system)

The instructor reserves the right to revise, alter or amend this syllabus as necessary. Students will be notified in writing / email of any such changes.