UNIVERSITY OF TENNESSEE AT MARTIN COLLEGE OF BUSINESS AND GLOBAL AFFAIRS DEPARTMENT OF ACCOUNTING, FINANCE, ECONOMICS, AND POLITICAL SCIENCE Spring 2012 Course Data Sheet

Course Title:Financial Accounting for Decision MakingCourse Number:Accounting 202Credit Hours:3

Course Description: Uses of accounting information for managerial decision making to aid planning and control activities of managers in business enterprises. Topics include methods for determining the costs of products and services, for assessing product and project profitability and for budgeting and monitoring of costs and profits. *Prereq: Grade of C or better in ACCT 201.*

Financial and Managerial Accounting, 3rd Edition with Homework Manager card, John J. Wild, McGraw-Hill Irwin. ISBN: 978-0-07-337952-4. You will also be required to purchase access to McGraw-Hill Connect online where all homework will be done. To register for this go to: <u>http://connect.mcgraw-hill.com/class/l_brasher_parsons_8</u>. (Note this is a lower case "L" after the class/, not the number 1.) Click the "Register Now" button and sign up for the access to the homework site. This is an additional fee to the textbook unless you purchase a textbook with the access card enclosed for Connect.

You are expected to have the text book at all class sessions.

Mission of the College of Business and Global Affairs: The College of Business and Global Affairs consistent with the overall Mission of The University of Tennessee at Martin, develops graduates whose skills, abilities and ethical standards contribute to a diversified and dynamic society. With a primary focus on teaching, the College emphasizes quality undergraduate and graduate instruction and faculty commitment to student and regional development. Programs are delivered in an environment that encourages a broad understanding of the forces shaping social, political and economic change in a global society. The College promotes and supports cooperative alliances with stakeholders and outstanding teaching, research and service.

BSBA Learning Objectives related to the CBGA Mission:

- BSBA 2 Have an understanding of the ethical aspects of business.
- BSBA 4 Demonstrate effective verbal and written communication skills.
- BSBA 5 Demonstrate an understanding of the business core.

Course Specific Objectives:

The study of Financial Accounting Information for Decision Making has as its objective to provide the student with an understanding of:

- 1. The accounting profession, terminology, concepts, principles, business ethics, and the work of accountants, both professional and private. (BSBA objectives #2, #5)
- 2. The role of accounting in our economic society. (BSBA objective #5)
- Tools needed to analyze and process accounting data through to the end result of comprehension of the acceptable form of the balance sheet, income statement, and the cash flow statement. (BSBA objectives #4, #5)
- 4. The usefulness and limitations of financial statements prepared in accordance with generally accepted accounting principles (GAAP). (BSBA objective #5)
- 5. The need for effective communication to users of accounting information. (BSBA objective #4)
- 6. Analytical and critical thinking problem solving skills. (BSBA objective #5)
- 7. The relationship to the business core and to prepare the student for further study in other business courses. (BSBA objective #5)

Any student eligible for and requesting academic accommodation due to a disability is required to supply a letter of accommodation from Disability Services (PACE Office), Clement 203 (Extension 7605 or 7744), within the first two weeks of the semester.

Class Data Sheet

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:	60 North Pleasant Street
	Decaturville, TN 38329
Textbook Website:	http://www.mhhe.com/wildFINMAN3e

COURSE REQUIREMENTS AND EXPECTATIONS

Instruction methods:	Lectures	Class discussion
	Problem analysis	Presentation of outside materials

Evaluation:

- Homework & quizzes, total of 100 points available.
- Three interim exams, 100 points available for each exam.
- Comprehensive final exam, 100 points available.
- Chapters covered on the comprehensive mass final exam: Chapters 11 through 23 excluding 22.
- 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.
- Quizzes, which may be given at unannounced times, that are missed, and interim and final exams, that are missed, **<u>cannot be made up</u>**. (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.

Class conduct:

- 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 be assigned a final grade of "F" for the course and will be reported to the Vice Chancellor for Student Affairs and the dean of their college for further disciplinary action.

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 prior to discussion in the classroom.
- Students are encouraged to ask for assistance as needed.

Schedule:

Please note the attached schedule is subject to change.

DATE	SCHEDULE	Homework (additional assignments may be announced in class)	Homework Due	Relationship of Homework to College's Learning Goals
	Course Introduction & Review of Course			
1-18	Syllabus Chapter 11	Exercises 11-2, 11-6, 11-10, 11- 12; Problems 11-2A & 11-4A	Wednesday, 1-25-12 Midnight	BSBA 4 & 5
1-23	Chapter 11			
1-25	Chapter 12	Exercises 12-2, 12-10, 12-11; Problem 12-4A & 12-7A	Wednesday, 2-1-12 Midnight	BSBA 4 & 5
1-30	Chapter 12			
2-1	Chapter 13	Problems 13-1A & 13-4A	Wednesday, 2-8-12 Midnight	BSBA 4 & 5
2-6	Chapter 13			
2-8	Chapter 14	Exercises 14-1, 14-8; Problems 14-3A & 14-7A	Monday, 2-20-12 Midnight	BSBA 2 & 4
2-13	Chapter 14			
2-15	Exam # 1 – Chapters 11-14			
2-20	Chapter 15	Exercises 15-1 & 15-3; Problems 15-1A & 15-4A	Monday 2-27-12 Midnight	BSBA 4 & 5
2-22	Chapter 15			
		Exercises 16-1, 16-3, 16-5, 16- 7; Problems 16-1A &	Monday	
2-27	Chapter 16	16-2A	3-12-12 Midnight	BSBA 4
2-29	Chapter 16			
3-5	Spring Break – No Classes			
3-7	Spring Break – No Classes			
3-12	Chapter 17	Exercises 17-1, 17-4, 17-5; Problems 17-1A & 17-2A	Monday 3-19-12 Midnight	BSBA 5
3-14	Chapter 17			
3-19	Chapter 18	Exercises 18-3, 18-5, 18-13; Problems 18-1A & 18-4A	Wednesday, 3-28-12 Midnight	BSBA 3 & 5
3-21	Chapter 18			
3-26	Exam # 2 – Chapters 15-18			
3-28	Chapter 19	Exercises 19-1, 19-9; Problem 19-1A	Wednesday, 4-4-12 Midnight	BSBA 5
4-2	Chapter 19			
4-4	Chapter 20	Exercise 20-6; Problem 20-5A	Wednesday, 4-11-12 Midnight	BSBA 2 & 4
4-9	Chapter 20			
4-11	Chapter 21	Problems 21-1A & 21-5A	Wednesday, 4-18-12 Midnight	BSBA 4 & 5
4-16	Chapter 21			
4-18	Chapter 23	Exercises 23-1, 23-3, 23-5; Problems 23-1A & 23-3A	Wednesday, 4-25-12 Midnight	BSBA 2, 4 & 5
4-23	Chapter 23			
4-25	COMPREHENSIVE FINAL EXAM (ALL CHAPTERS 11-23 (except 22)) REGULAR TIME – REGULAR CLASSROOM			