

Accounting
Course Number: 22:010:502
Course Title: Accounting for Managers- Full Time

LEARNING GOALS AND OBJECTIVES

This course introduces students to the assumptions, principles, and practice of financial accounting. The class presents a thorough analysis of the income statement, the balance sheet, and the statement of cash flow. The emphasis is on using financial statement information for equity valuation and risk analysis. The heavy reliance on estimates in constructing financial statements is highlighted. After completing the course, students should have a command of financial accounting theory and practice. In addition, students will construct clear, concise, and convincing written business reports.

Students learn financial accounting theory and practice by attending lectures, solving homework problems, and completing mini-cases.

COURSE MATERIALS

Textbook: Financial Accounting for MBAs, 7th Edition, by Easton, Wild, Halsey, and McAnally, Cambridge Business Publishing, 2017.

In addition, students need a reliable calculator for exams and homework and a reliable computer for homework and test preparation.

Course announcements, lecture slides, and other relevant material will be available on the course website. Make sure you familiarize yourself with it at the beginning of the semester. It is available at: <http://canvas.rutgers.edu>

Username and password are your Rutgers University NetID and password. Instructions for system access are available at this same website.

HOMEWORK WEBSITE

Homework assignments can be completed online, using the WebAssign homework system. The URL for the homework website is given below:

<http://www.mybusinesscourse.com>

Access:

Please go to www.mybusinesscourse.com and follow the link on the left titled "First Time Here?".

Once you enter the course ID and the code that comes bundled with your textbook, you will be able to register for the homework system and complete the homework assignments.

PREREQUISITES

General business knowledge.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

ATTENDANCE AND PREPARATION POLICY

I expect students to attend each class, and to come to class on time. If you cannot attend class for a legitimate reason, you must email me prior to class. I also expect students to come to class prepared, having read the assigned class material ahead of time. I encourage students to actively participate in class discussions.

GRADING POLICY

The assessment policy for this course is specified in the following paragraphs. Please read it carefully. The course grade will be computed based on the following weights:

(1) First Midterm:	20% of your final grade.
(2) Second Midterm:	20% of your final grade.
(3) Final Exam:	30% of your final grade.
(4) Mini cases:	15% of your final grade.
(5) Homework Assignments:	15% of your final grade.

Extra credit work is not available in the class.

Examinations:

Exams will cover all assigned readings and problems as well as any material covered and discussed in class. Both midterms will be approximately 1.5 hours long. The final exam is 3 hours long. The best way to prepare for the exams is to do the coursework and attend class.

Make up exams are only allowed in cases of medical emergencies with proper documentation. Please do not schedule interviews, company visits, weddings, etc. on the dates of the exams.

Mini cases:

Cases will be assigned throughout the semester. Each group will be required to analyze specific parts of the financial statements of a publicly traded company (to be assigned), and answer a specific question related to the material covered in class. Each group will turn in a brief report on its findings, and group members will be asked to discuss these findings in class. At the end of the semester, students will be rated by their teammates and individual grades will be adjusted downwards in cases of low ratings.

Each group must work independently of other groups on each assignment. Violations of this rule will be treated as cheating and will be referred to the Dean's Office for investigation.

No late case submissions will be accepted.

Homework:

Homework will be assigned each week and will consist of end-of-chapter problems. You will have three attempts to get each homework assignment correct. I encourage students to complete the work individually.

No late homework submissions will be accepted.

Final grades are assigned based on the following standard distribution. Minus and plus grades are assigned for students on the borderline between letter grades. **There is no "curve" in the class.**

90% - 100%	A
80% - 89%	B
70% - 79%	C
66% - 69%	C-
60% - 65%	D
< 60%	F

Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error I made and provide all due supporting documentation. If I have made an error, I will gladly correct it. But I will adjust grades only if I have made an error. I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals. Do not ask me to do so.

COURSE SCHEDULE

<u>Module</u>	<u>Topics/Reading</u>
1	Financial Accounting for MBAs Read: Module 1
2	Introducing Financial Statements Read: Module 2
3	Transactions, Adjustments, and Financial Statements Read: Module 3
	Review Problems & Discussion
5	MIDTERM EXAM 1: Modules 1, 2, & 3 Revenue, Receivables, and Operating Expenses Read: Module 5
5, 6	Inventories, Accounts Payable, and Long-term Assets Read: Module 6
7	Current and Long-term Liabilities Read: Module 7
8	Stock Transactions, Dividends, and EPS Read: Module 8
	Review Problems & Discussion
9	MIDTERM EXAM 2: Modules 5, 6, 7 & 8 Intercorporate Investments Read: Module 9
9, 10	Leases, Pensions, and Income Taxes Read: Module 10
11	Cash Flows Read: Module 11
	Review Problems & Discussion
	FINAL EXAM

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7. You may also contact the Office

of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to **English as a second language (ESL)** should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional **academic assistance**, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]