

Fall 2015

# ACCT 3131

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*University of New Orleans*

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# Accounting 3131

## Fall 2015

Instructor: Robert J. Parker, PhD, CPA

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Office hours: Monday 1–2 ; Wednesday 1–4; Friday 1–3

### Course Pre-requisite

Six hours of accounting.

### Learning Objectives

To increase student understanding of how accounting information:

- (1) provides relevant and timely information for decision-making
- (2) aides control by managers within the organization.

Students also will learn the fundamentals of costing systems and financial reporting for manufacturing firms.

### Course Materials

*Cost Accounting* by Horngren, Datar & Rajan (15<sup>th</sup> edition, Prentice Hall, 2015).

Handouts also will be distributed by the instructor in-class.

### Calculation of Course Grade

Term Test #1	25%	(September 9)
Term Test #2	35%	(October 14)
Final Exam	40%	(December 9)

Course grades will be assigned using a ten-point scale:

- A 90-100
- B 80-89
- C 70-79
- D 60-69
- F 59-0

**Exams**

Exams will consist of multiple choice, short answer and problems.

The instructor will discuss selected topics in greater depth than the text. All materials discussed in class, whether in the text or not, will appear in examinations.

Students are expected to attend all exams. In emergency situation when attendance is not possible, the instructor must be notified in advance of the exam by e-mail. Written evidence is required for missing an exam. Make-up exams may be more difficult than the regularly scheduled exam. Make-up exams are given at the convenience of the instructor.

Students are required to bring UNO identification which may be checked by exam proctors.

Basic calculators may be used during examinations. Calculators that can store text in memory are prohibited.

**Homework**

Homework problems will be assigned during the semester. The instructor will review most homework assignments in class. Students should attempt homework before reviewing the solution. In so doing, the student gains feedback about his/her understanding of course materials. Conceptual misunderstandings, which are inevitable with new material, can be corrected before the exam. Make your mistakes in the homework and not in exams.

**Class Attendance**

Attendance is expected. Students are responsible for all topics and assignments discussed during class. If a student is unable to attend a class, the student is responsible for getting class notes from classmates or the instructor. Attendance is taken occasionally for administrative purposes.

**Academic Integrity**

Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to, the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at [www.studentaffairs.uno.edu](http://www.studentaffairs.uno.edu).

**Disability Accommodation**

It is University policy to provide, on a flexible and individualized basis, reasonable accommodation to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services and their instructors to discuss their individual needs for accommodations. For more information, please go to [www.ods.uno.edu](http://www.ods.uno.edu).

**Drop date**

All students enrolled after the drop date will receive a letter grade of A, B, C, D, or F. Students who do not take the final exam will receive the grade of F.

**Classroom Conduct**

Please be in class on time. If you must leave class early, inform the instructor beforehand. Interruptions from arriving late or leaving early are distracting to the instructor and your classmates. Turn cell phones off before class. Treat faculty and fellow students with respect.

Talking during class is not allowed. Talking distracts the instructor and your fellow students.

Students who do not follow this code of conduct will be given a warning. Any breach of the code that occurs thereafter will result in a 5% penalty on the final exam score for each infraction.

**Class schedule**

A class schedule appears on the next page. The schedule is tentative. Changes that may occur will be announced by the instructor in class or via your UNO e-mail.

## Tentative Class Schedule

<b>Week</b>	<b>Date</b>	<b>Assignment</b>
1	Aug 19	Chapters 1, 2
2	Aug 26	Chapters 2, 3
3	Sept 2	Chapter 3
4	Sept 9	* * Exam No. 1
5	Sept 16	Chapter 4
6	Sept 23	Chapter 5
7	Sept 30	Chapter 6
8	Oct 7	Chapters 6, 7
9	Oct 14	* * Exam No. 2
10	Oct 21	Chapter 7
11	Oct 28	Chapter 8
12	Nov 4	Chapter 11
13	Nov 11	Chapter 11
14	Nov 18	Chapter 10
15	Nov 25	Thanksgiving week
16	Dec 2	Select topics, time permitting

**Final Exam** - December 9