

Fall 2015

# ACCT 6185

Mark E. Reid  
*University of New Orleans*

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**Accounting 6185 – Strategic Business Planning**  
**Mark Reid, C.P.A., Ph.D., M.Tx.**  
**Syllabus**

Meeting Time: W: 6:00 – 8:45  
Meeting Location: KH 227  
Office Hours: W: 4:30 – 6:00 and by appointment  
Office Location: KH 480  
Telephone: 280-6428 (Office) 484-0608 (Home)  
Fax: 280-6426  
E-mail: [mreid@uno.edu](mailto:mreid@uno.edu), [mreid14@cox.net](mailto:mreid14@cox.net)

Prerequisites: 15 hours of graduate-level Accounting courses

Course Description: This course introduces the future accounting professional to the various types of decisions that he or she is likely to face in practice, whether private or public. As accountants, we often find it necessary to apply concepts from diverse areas of accounting and taxation, as well as financial and economic theory to deal with business decisions. This course will approach the business using the life-cycle approach, starting at business formation and ending at dissolution. In addition, we will discuss topics not covered elsewhere in the curriculum. After completing this course, the student should be:

1. Familiar with the major strategic decisions facing businesses
2. Be able to provide a framework to assist in making these decisions
3. Be aware of the various tools (NPV, ratio analysis, etc.) available to us in making decisions
4. Understand our role as accountants in the decision-making process

Assigned Course Materials:

There is no longer a book assigned for this class. Rather, I will include links and/or handouts of assigned readings covering the topics assigned. Additionally, I will assign you topics to individually research.

**Grading:**

Grades for this course will be determined using the following criteria:

Midterm	40%
Final Exam	40%
Project	10%
Homework/Participation	10%

where A = 90% or better, B = 80% to 89%, etc.

**Exams**

Each of the two exams will be take-home. The student generally will have two weeks to prepare the answers. I expect all answers to be typewritten.

**Project**

You will be asked to develop a basic business plan (Mission and Visions statements as well as a SWOT analysis) for a business of your choice. You will have the bulk of the semester to complete it.

**Homework/Participation**

I am not collecting homework per se. Rather, we will go over the homework the session after we've gone over the materials. Similarly, I expect you to have read the assigned materials and/or the assigned research topics before the assigned session. I will ask randomly selected students to answer basic questions concerning the assigned readings (yes, there's an app for that). I will do the same for the homework solutions.

**Rules and Regulations for the Semester**

**Attendance** - You are strongly encouraged to attend class regularly. I will not be taking roll. However, if you miss a class, you are responsible for any materials, announcements, etc. discussed during the class.

**Spelling and Grammar:** On all items turned in to me, I will deduct 1 point for each obvious spelling and grammatical error. What is obvious is at my discretion. Also, I will no longer accept hand-written assignments (I'm tired of trying to decipher your hand-writing).

**Professor's Discretion** - I reserve the right to change any or all of the above requirements as I see fit over the course of the semester. If such a decision is made, an announcement of the revision will be made during class and the revision will be in effect from that point onward. Failure to be in class on the date of the announcement does not negate the applicability of the revision to that student.

**Note Regarding Policies**

All policies of the College of Business, the Accounting Department, and the University of New Orleans remain in effect for this course unless expressly modified above. The student is advised to refer to the College Bulletin in case of questions concerning policy and procedures.

**Note on Academic Honesty**

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 attached excerpt from the UNO Judicial Code for further information

An Excerpt Taken from the  
University of New Orleans Judicial Code in the  
UNO Student Policy Manual

**Academic Dishonesty**

Academic honesty and intellectual integrity are fundamental to the process of learning and to evaluating academic performance. Maintaining such integrity is the responsibility of all members of the University. All faculty members and teaching assistants should encourage and maintain an atmosphere of academic honesty. They should explain to students the regulations defining academic honesty and the sanctions for violating these regulations.

However, students must share the responsibility for creating and maintaining an atmosphere of honesty and integrity. Students should be aware that personally completing assigned work is essential to learning. Students who are aware that others in a course are cheating or otherwise committing academic dishonesty have a responsibility to bring the matter to the attention of the course instructor and/or academic unit head, or the Assistant Dean.

Academic dishonesty includes, but is not limited to, the following:

**Cheating:** The act of deception by which a student who misrepresents mastery of information on an academic exercise. These acts can be either premeditated or not. Examples include: copying or allowing someone else to copy from another student, unauthorized use of a textbook or other material during an examination; inappropriate and unauthorized collaboration during an academic exercise; unauthorized use or possession of specially prepared materials during an academic exercise, such as notes or formula lists.

**Plagiarism:** The unacknowledged inclusion of someone else's actual words or paraphrases, ideas or data as one's own. This means that sources of information must be appropriately cited with footnotes or quotation marks and identified, whether published or unpublished, copyrighted or uncopyrighted.

**Academic Misconduct:** The actual or attempted tampering or misuse of academic records or materials such as transcripts and examinations. Examples are: stealing, buying, or otherwise obtaining all or part of an unadministered test or academic exercise; selling, bribing or giving away all or part of an unadministered academic exercise or any information about it; changing or altering a grade book, test, "drop form," or other official academic records of the University; unauthorized entry into a building or office for the purpose of changing a grade or tampering in any way with grades or examinations.

**Falsification/Fabrication:** The intentional use of false information or the falsification of research, findings, personal or university documents with the intent to deceive. Examples include citation of information not taken from the source indicated; listing sources in a bibliography not used in the academic exercise; inventing data or source information, submitting as one's own any academic exercise prepared totally or in part for/by another; taking a test for another student or permitting another student to take a test for oneself, submitting work previously used for credit in another course without express permission of the instructor; falsifying or misrepresenting oneself on resumes or other such documents or university related forms.

**Accessory To Acts of Academic Dishonesty:** The act of facilitating, supporting or conspiring with another student to commit or attempt to commit any form of academic dishonesty.