

## ORGM 320: Accounting for Managers

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## ORGM 320: Accounting for Managers

### Course Welcome

### Instructor Email Response Policy

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Any course related email sent to the instructor will have a response either by email, phone, or through the LMS within 48 hours.

### Course Description and Credit Hours

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(3 credit hours)

1. Reinforcing basic accounting concepts
2. Introducing ratio, trend analysis and common sized financial statements.
3. Reviewing the recording of transactions.
4. Being familiar with the rules of recognizing revenue.
5. Understanding inventory methods.
6. Calculating depreciation, amortization and sale of capital assets.
7. Accounting for liabilities.
8. Measuring stockholders' equity.

### Course Objectives

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At the conclusion of the course, students should be able to:

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### Program Core Competencies

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At the completion of the program, the student should:

1. Have a basic understanding of corporate finance and business structure.
2. Describe and utilize basic financial statements to make informed business decisions and analyze business performance.
  1. Income Statement
  2. Balance Sheet
  3. Statement of Cash Flow

3. Use financial ratios in the analysis of a company's performance.
4. Understand financial forecasting.
5. Describe, understand, and utilize the capital budgeting process.

## Required Textbook / Materials

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Title: Accounting, What the Numbers Mean, (10<sup>th</sup> Edition)

Author(s): D. Marshall; W. McManus; D. Viele

Publisher: McGraw Hill

Published ISBN: 978-0-07-802529-7

Textbooks and other required course materials can be purchased from the [online campus bookstore](#).

## Course Requirements

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Any online course activities assigned to the course are performed within Canvas.

Additional web sites and related web-based activities, if assigned, will be accessed through the course or through web links provided for web sites located outside the course.

## Final Grade Calculation

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### Grading Scale

Letter Grade	Percent
A	100% - 94%
A-	< 94% - 90%
B+	< 90% - 87%
B	< 87% - 84%
B-	< 84% - 80%
C+	< 80% - 77%
C	< 77% - 74%
C-	< 74% - 70%
D+	< 70% - 67%
D	< 67% - 64%
D-	< 64% - 60%
F	< 60% and below

# Netiquette Policy

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In an online course, almost all your interactions with other people will be through the internet. This netiquette policy applies to all your interactions with the instructor and your fellow students, and you are expected to follow the guidelines outlined below.

Respect other people and be willing to share your ideas and thoughts in a respectful way. Simply, respect others' views. You may disagree with someone, but do so graciously and constructively. Pause before writing emails or posts when you are angry, and reread what you wrote carefully before clicking 'send.' Treat others the way you wish to be treated—with respect.

Do not post or communicate offensive or hateful content. Bethel University does not permit discussions that are obscene, harassing, sexually explicit, or derogatory toward individuals or groups. These will be deleted, and repeat offenders may be barred from future participation.

Do not post or share personal information. Do not post or share information such as addresses, telephone numbers, etc., and do not post or share someone else's personal information.

## Learning Activities and Tests

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### Online Discussion

#### *Class Participation*

In the event of classroom meeting cancelation due to a campus scheduled holiday or severe weather, the scheduled class session will continue online. The following requirements are for online discussions:

The student will submit an initial discussion post per discussion topic. This initial discussion is a minimum of 250 words. This initial discussion post must include a level of detail, analysis and reflection related to the discussion topic. The student is expected to cite references to support their opinion. Any use of references must be properly cited using APA format.

Each student is required to reply to a minimum of two student initial posts. The reply post is a minimum of 100 to 150 words. This post must include a level of detail, analysis and reflection.

To receive the minimum points possible for a weekly discussion requires each student to post their initial discussion response on the regular night of the class session and two student reply posts by day four of the session – unless otherwise directed by the instructor.

#### *Post / Response Guidelines*

In an online course the majority of discussion among class members will take place in the discussion forum. Online discussion forums are designed to allow the class to engage in a healthy dialog on the lesson topic or question being presented. However, for the dialog to remain productive Bethel University requires each person to conduct themselves in a responsible manner by following the simple guidelines below. These help to maintain a collaborative and congenial environment by reminding us all that, when we communicate online, we are still engaging real people.

Stay on the discussion topic. Be respectful of participants and their time by staying on-topic and not commandeering a discussion with vague or unrelated comments. Contribute productive information when participating in a discussion by stating a complete and logical idea or concept. The goal in the discussion is to delve into a topic and “learn,” so when you post a comment stay on topic and explain your point of view.

Access the discussions several times in the weekly sessions to remain current and active in the discussion.

Do not post copyrighted material without the expressed, documented permission of the copyright holder or following proper source citation of the information, just as you would when writing an essay or term paper. Cite a source if you use it.

Contact your instructor if you have any questions.

## Weekly Assignments

[Include the titles and descriptions for weekly assignments, such as journals, response papers, chapter homework, etc.]

## Major Assignments

[Include the titles and descriptions for major projects, such as research papers, presentations, multimedia projects, etc.]

## Other Assignments

[Include the titles and descriptions for other assignments, such as extra credit opportunities, professional development, community work, etc.]

## Course Schedule

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Week #	Required Reading	Assignment / Activity
1	Chapter 1 and 2	Exercises E1-2 (40 pts); E1-3 (20 pts); E1-4 (10 pts) from chapter 1 and Problems 2.19 (50 pts); and 2.22 (30 pts) from chapter 2.
2	Chapter 4	Exercise E4.5 (30 pts); and Problem P4.26 (20 pts) from
3	Chapter 5	Exercises E5.8 (30 pts); E5.12 (30 pts); E5.19 (20 pts); and P5.32 (40 pts) from chapter 5.
4	Chapter 6	Exercises E6.8 (20 pts); E6.10 (20 pts); E6.14 (30 pts); and P6.32 (40 pts) from chapter 6.
5	Chapter 7	E6.8 (20 pts); E6.10 (20 pts); E6.14 (30 pts); and P6.32 (40 pts) from chapter 6.

<b>6</b>	Chapter 9	Exercises E7.9 (10 pts); E7.12 (20 pts)
<b>7</b>	Chapter 8	Exercises E8.14 (10 pts);

# Bethel University Policies and Resources

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To view all Bethel University policies and information, please review the [Student Handbook](#).

## Online Attendance

The academic week is seven days for an online session, which begins Sunday morning and ends Saturday night. When an on-ground course moves to an online week, due to a holiday, the week is based on the night the class normally meets (i.e. if the class meets on Monday night then the online session will be from Monday night through Sunday night of the following week). To receive full credit for online attendance, you must login AND complete one of the following items as directed by the instructor:

- Submit an academic assignment.
- Submit a quiz or exam.
- Participate in a posted online academic discussion.

Note that the following actions will not count as attendance:

- Logging into class without active participation does not constitute online attendance.
- Work done in a lab or other outside environment will not count toward online attendance.
- Assignments completed the week after the online assignment is due will not count toward online attendance for the previous week.

It is best-practice for students to access the online course a minimum of three days during each week to understand the subject fully and to be successful in class.

## Late or Make Up Work

It is important for students to submit work on time as scheduled in the class. This allows the instructor time to grade the material and provide feedback if necessary. Circumstances may interfere with the ability to submit an assignment on time. However, as a student you agree to take the class and therefore agree to submit work on time.

Students are encouraged to work ahead to avoid late assignments. Please communicate with your instructor promptly if you have extenuating circumstances that may contribute to a late assignment.

Assignments (excluding discussion questions) will be accepted late, subject to a 10% deduction off the earned grade per day late (24-hour period), for up to 3 days. No assignments will be accepted after 3 days. Discussion posts and responses that are not posted by the due date will receive 0 points and are not accepted past the due date.

All work must be completed and submitted by the end of Week 7 of the course. No work will be accepted after the last day of the course.

## **Class Cancellation / Weather Policy for Online Courses**

In the advent of in-classroom meeting cancellation due to a campus scheduled holiday or severe weather, the online course schedule will be maintained. Campus closures do not affect the online course schedule.

## **Plagiarism**

Any act of deceit, falsehood or stealing by unethically copying or using someone else's work in an academic situation is prohibited. A student found guilty of plagiarism will receive an "F" for that paper, assignment or exam. The instructor will have an interview with the student and submit a written report to the Program Coordinator for the area in which the student is enrolled. If a second offense should occur, the student will be required to appear before the instructor, the coordinator and the dean of the academic program. At this point the student's continuation in the course and academic career are in jeopardy. Students are encouraged to refer to the Bethel Library's [online help for proper citation](#).

## **Disability Services**

The Americans with Disabilities Act (ADA) is a law that provides civil rights protection for people with disabilities. Bethel University is compliant with equal access laws and requests students with disabilities The Center for Academic Success (CAS) is located in the lower level of the Miller/Moore Academic Center.

If you have a disability, or think you have a disability, please make an appointment by calling Disability Services at the Center for Academic Success at (574) 807-7460 or (574) 807-7462 or email [academicsuccess@betheluniversity.edu](mailto:academicsuccess@betheluniversity.edu).

Bethel's website offers more detailed information under CAS. Please check out the [Student Guide for Disability Services](#).

## **Information Technology Help Desk**

The Help Desk is open Monday-Thursday from 7:30 a.m. - 6 p.m. and Friday, 7:30 a.m. - 5 p.m., during the fall and spring semesters, and 8 a.m. - 5 p.m. during the summer (starting May 1). Hours may vary on holidays and breaks.

Contact the Help Desk at [helpdesk@betheluniversity.edu](mailto:helpdesk@betheluniversity.edu) or by calling (574) 807-7777.

## **Library**

Bethel's Bowen Library offers a range of resources and services, both online and physical, to all students enrolled at Bethel University. All online resources are available at the [library website](#).

Almost all periodicals and journals are available online, and there is a wide selection of e-books available as well. Off-campus access to these resources requires an active Bethel login account. For assistance in locating information, librarians are available to answer questions via email ([Ask a Librarian](#)), phone, or in person during regular business hours. For physical resources, students are able to use the [library catalog](#) to locate books and resources that are



held either by Bethel or any other library. Students may use the catalog to request books from another library and have them delivered to the Bowen Library.

Students may also go to any [PALNI](#) library or to Notre Dame or Holy Cross and check material out in person with a valid student ID. PALNI is a consortium of several academic libraries in Indiana of which Bethel is a member; some nearby member libraries include Saint Mary's, Associated Mennonite Biblical Seminary, Goshen, and Grace. In addition, physical books and journals, the Bowen Library provides study spaces, computers, and printers (included a web print station) to all students.

## **Syllabus Acknowledgment**

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Enrollment in this course is considered an acknowledgment that the student will review and follow the course syllabus and additional college policies as stated within the student handbook, college catalog and student information provided by the college through the campus website.

This syllabus is not a legal contract, but serves as a general outline for the semester. The instructor reserves the right to make adjustments to the course as the need arises.