



**COURSE SYLLABUS**

**Term: Spring 2017 (2016-2)**

**Course: MSM505 Accounting for Managers**

<b>Instructor Information:</b>	
<b>Instructor Name</b>	Lynn Miskus
<b>Office Number:</b>	601
<b>Phone Number:</b>	(219) 473-4310
<b>Email:</b>	lmiskus@ccsj.edu
<b>Hours Available:</b>	By appointment
<p><b>Instructor Background:</b> Lynn is an Adjunct Accounting instructor at Calumet College of St. Joseph. She earned her MBA from Purdue University Calumet and her Bachelor's degree in Accounting from St. Joseph's College in Rensselaer, Indiana. She is a licensed CPA in Indiana, and is also a member of the Indiana CPA Society and the American Institute of Certified Public Accountants.</p> <p>Lynn is currently the Vice President for Business &amp; Finance at CCSJ. She has previously held the CFO and Controller positions for a local community bank, and was an Auditor for a regional public accounting firm.</p>	

<b>Course Information:</b>	
<b>Course Time:</b>	Tuesday evenings 6:00 p.m. – 10:00 p.m. February 28, 2017 – April 11, 2017
<b>Classroom:</b>	Room 182
<b>Textbook:</b>	Financial Accounting for Executives & MBAs, 3 <sup>rd</sup> Edition, Paul Simko, Kenneth Ferris, and James Wallace, Cambridge Business Publishers, ISBN: 978-1-61853-046-2
<p><b>Course Description:</b> This course covers basic accounting principles and practices with a particular focus on their relevance to a manager's use of the information in day-to-day decision making.</p>	
<p><b>Learning Outcomes/Competencies:</b> Upon satisfactory completion of the course, students will:</p> <ul style="list-style-type: none"> <li>• Learn to read and interpret the four basic financial statements</li> <li>• Become familiar with the various sections of an annual report for a public company</li> <li>• Measure corporate performance through the analysis of cash flow and net income</li> <li>• Apply ratio analysis to detect trends in the company's performance</li> <li>• Evaluate financial statements for investing and credit decisions</li> </ul>	

<b>Assessments:</b>		
<b>Formative Assessments:</b>	Class participation/Attendance Weekly quizzes	15% of grade 25% of grade
<b>Summative Assessments:</b>	Annual Report Group Project Final Exam	25% of grade 15% of grade
<b>Homework</b>	Completion of Weekly assignments	20% of grade
<b>Course Schedule:</b>		
<b>Class Date</b>	<b>Assignments (PRIOR TO CLASS unless noted)</b>	<b>Class Activities</b>
<b>2/28/17</b>	<ul style="list-style-type: none"> <li>• Register with MyBusinessCourse (instructions will be sent via email)</li> <li>• Read Chapter 1 – Economic Environment of Accounting Information</li> <li>• Watch Chapter 1 eLecture posted on MyBusinessCourse</li> <li>• Complete Chapter 1 individual assignment by 4 pm via MyBusinessCourse</li> <li>• Be prepared to log into MyBusinessCourse during class each week</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Group Project requirements</li> </ul>
<b>3/07/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 2 – From Business Events to Financial Statements</li> <li>• Watch Chapter 2 eLectures</li> <li>• Complete Chapter 2 individual assignment by 4 pm via MyBusinessCourse</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>
<b>3/14/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 3 – Measuring Performance: Cash Flow and Net Income</li> <li>• Watch Chapter 3 eLectures</li> <li>• Complete Chapter 3 individual assignment by 4 pm via MyBusinessCourse</li> <li>• Read Chapter 4 – Using Financial Statements for Investing and Credit Decisions</li> <li>• Watch Chapter 4 eLectures</li> <li>• Complete Chapter 4 individual assignment by 4 pm via MyBusinessCourse</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>
<b>3/21/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 5 – Operating Cycle, Revenue Recognition, and Receivable Valuation</li> <li>• Watch Chapter 5 eLectures</li> <li>• Complete Chapter 5 individual assignment by 4 pm via MyBusinessCourse</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>
<b>3/28/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 6 – Operating Expenses, Inventory Valuation, and Accounts Payable</li> <li>• Watch Chapter 6 eLectures</li> <li>• Complete Chapter 6 individual assignment by 4 pm via MyBusinessCourse</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>
<b>4/4/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 7 – Long-Lived Fixed Assets, Intangible Assets, and Natural Resources</li> <li>• Watch Chapter 7 eLectures</li> <li>• Complete Chapter 7 individual assignment by 4 pm via MyBusinessCourse</li> <li>• Read Chapter 9 – Debt Financing: Bonds, Notes and Leases</li> <li>• Watch Chapter 9 eLectures</li> <li>• Complete Chapter 9 individual assignment by 4 pm via MyBusinessCourse</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>
<b>4/11/17</b>	<ul style="list-style-type: none"> <li>• Read Chapter 11 – Equity Financing and Shareholders' Equity</li> <li>• Watch Chapter 11 eLectures</li> <li>• Complete Chapter 11 individual assignment by 4 pm in MyBusinessCourse</li> <li>• Annual Report Analysis Team Project Presentation</li> </ul> <p><u>After Class</u></p> <ul style="list-style-type: none"> <li>• Submit Chapter 11 CA11.33 and Peer Evaluation via MyBusinessCourse by 11:55 pm 4/11/17</li> <li>• Final Exam via MyBusinessCourse by 5 pm 4/13/17</li> </ul>	<ul style="list-style-type: none"> <li>• Quiz</li> <li>• Review Homework</li> <li>• Group Project</li> </ul>

**I reserve the right to change this schedule to meet the needs of the class.**

<b>Grading Scale</b>		
100 – 92: A	91 – 90: A-	
89 – 88: B+	87 – 82: B	81 – 80: B-
79 – 78: C+	77 – 72: C	71 – 70: C-
69 – 68: D+	67 – 62: D	61 – 60: D-
59 and below	F	
<b>Responsibilities</b>		
<b>Attending Class</b>	Intellectual growth and success in college is reinforced through interaction in the classroom. Students reach personal goals and course outcomes through regular and prompt attendance. The MSM accelerated classes are intense and rigorous and demand student presence and participation. Attendance at all class sessions is important. Points are earned for each class attended. Failure to attend class for the entire scheduled class time, failure to participate in the class discussion and/or failure to prepare properly for class (not having the assignments completed) will result in a loss of points for the “class participation/attendance” grade. If a quiz is missed, it cannot be made up later. Quizzes are a real-time assessment, and administering them before/after the scheduled time defeats the purpose. If a student is absent two (2) times, the student is required to withdraw from the class by contacting the Academic Advisor at (219) 473-4263 and the instructor.	
<b>Turning In Your Work</b>	You cannot succeed in this class if you do not turn in all your work on the day it is due and the by the time stated. Assignments are to be submitted via MyBusinessCourse, including the weekly group assignments. Ensure that the group assignment has been submitted properly by the designated individual. Failure to properly submit the assignment electronically via MyBusinessCourse will result in a loss of points for that assignment. If a group assignment is not properly submitted, each member of the group will be affected. Late work is not accepted.	
<b>Using Electronic Devices</b>	Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, your attendance/participation grade will be reduced. If the behavior continues, you may be asked to leave, in which case you will be marked absent.	
<b>Participating in Class</b>	You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading to receive full participation points for each class. If you are late, leave early, or are not prepared for class discussion, you will lose participation points accordingly. In addition, you may be asked to leave, in which case you will be marked absent.	
<b>Doing Your Own Work</b>	If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic	

	<p>dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p><b>PLEASE NOTE:</b> All papers may be electronically checked for plagiarism.</p>
<b>Withdrawing from Class</b>	<p>After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.</p>

<b>Resources</b>	
<b>Student Success Center:</b>	<p>The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.</p>
<b>Disability Services:</b>	<p>Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.</p>
<b>CCSJ Alerts:</b>	<p>Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at:  <a href="http://www.ccsj.edu/alerts/index.html">http://www.ccsj.edu/alerts/index.html</a>.</p> <p>In addition, you can check other media for important information, such as school closings:</p> <p><b>Internet:</b> <a href="http://www.ccsj.edu">http://www.ccsj.edu</a>  <b>Radio:</b> WAKE – 1500 AM, WGN – 720 AM, WIJE – 105.5 FM, WLS – 890 AM, WZVN – 107.1 FM, WBBM NEWS RADIO 78  <b>TV Channels:</b> 2, 5, 7, 9, 32</p>

# Emergency Procedures

## MEDICAL EMERGENCY

### EMERGENCY ACTION

1. Call 911 and report incident.
2. Do not move the patient unless safety dictates.
3. Have someone direct emergency personnel to patient.
4. If trained: Use pressure to stop bleeding.
5. Provide basic life support as needed.

## FIRE

### EMERGENCY ACTION

1. Pull alarm (located by EXIT doors).
2. Leave the building.
3. Call 911 from a safe distance, and give the following information:
  - Location of the fire within the building.
  - A description of the fire and how it started (if known)

## BUILDING EVACUATION

1. All building evacuations will occur when an alarm sounds and/or upon notification by security/safety personnel. **DO NOT ACTIVATE ALARM IN THE EVENT OF A BOMB THREAT.**
2. If necessary or if directed to do so by a designated emergency official, activate the building alarm.
3. When the building evacuation alarm is activated during an emergency, leave by the nearest marked exit and alert others to do the same.
4. Assist the disabled in exiting the building! Remember that the elevators are reserved for persons who are disabled. **DO NOT USE THE ELEVATORS IN CASE OF FIRE. DO NOT PANIC.**
5. Once outside, proceed to a clear area that is at least 500 feet away from the building. Keep streets, fire lanes, hydrant areas and walkways clear for emergency vehicles and personnel. The assembly point is the sidewalk in front of the college on New York Avenue.
6. **DO NOT RETURN** to the evacuated building unless told to do so by College official or emergency responders.

### IF YOU HAVE A DISABILITY AND ARE UNABLE TO EVACUATE:

Stay calm, and take steps to protect yourself. If there is a working telephone, call 911 and tell the emergency dispatcher where you are **or** where you will be moving. If you must move,

1. Move to an exterior enclosed stairwell.
2. Request persons exiting by way of the stairway to notify the Fire Department of your location.
3. As soon as practical, move onto the stairway and await emergency personnel.
4. Prepare for emergencies by learning the locations of exit corridors and enclosed stairwells. Inform professors, and/or classmates of best methods of assistance during an emergency.

## HAZARDOUS MATERIAL SPILL/RELEASE

### EMERGENCY ACTION

1. Call 911 and report incident.
2. Secure the area.

3. Assist the injured.
4. Evacuate if necessary.

## TORNADO

### EMERGENCY ACTION

1. Avoid automobiles and open areas.
2. Move to a basement or corridor.
3. Stay away from windows.
4. Do not call 911 unless you require emergency assistance.

## SHELTER IN PLACE

### EMERGENCY ACTION

1. Stay inside a building.
2. Seek inside shelter if outside.
3. Seal off openings to your room if possible.
4. Remain in place until you are told that it is safe to leave.

## BOMB THREATS

### EMERGENCY ACTION

1. Call 911 and report incident.
2. If a suspicious object is observed (e.g. a bag or package left unattended):
  - Don't touch it!
  - Evacuate the area.

## TERRORISM AND ACTIVE SHOOTER SITUATIONS

### EMERGENCY ACTION

1. Call 911 and report intruder.

## RUN, HIDE OR FIGHT TIPS:

1. **Prepare** – frequent training drills to prepare the most effectively.
2. **Run and take others with you** – learn to stay in groups if possible.
3. **Leave the cellphone.**
4. **Can't run? Hide** – lock the door and lock or block the door to prevent the shooter from coming inside the room.
5. **Silence your cellphone** -- use landline phone line.
6. **Why the landline?** It allows emergency responders to know your physical location.
7. **Fight** – learn to “fight for your life” by utilizing everything you can use as a weapon.
8. **Forget about getting shot – fight!** You want to buy time to distract the shooter to allow time for emergency responders to arrive.
9. **Aim high** – attack the shooter in the upper half of the body: the face, hands, shoulder, neck.
10. **Fight as a group** – the more people come together, the better the chance to take down the shooter.
11. **Whatever you do, do something** – “react immediately” is the better option to reduce traumatic incidents.