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Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.

Course Syllabus, Summer 2019

ORMN 445: Accounting for Managers

Instructor Information:

Instructor Name	Deanne Shimala
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Hours Available:	By appointment. Please contact me to schedule a time.
Instructor Background: Deanne is an Adjunct Instructor at Calumet College of St. Joseph. She earned her Master's degree in Taxation (MST) from DePaul University in Chicago, Illinois and her Bachelor's degree in Accounting from St. Joseph's College in Rensselaer, Indiana. She is a Registered CPA in Illinois and a member of the American Institute of Certified Public Accountants. Deanne has taught courses at CCSJ since 2008. Deanne is the Controller of a not-for-profit community organization and also provides accounting consulting services to clients. She has also held the following professional positions: public accountant in the auditing and tax field, Tax Director of a national insurance company, and VP of Business and Finance for Calumet College.	

Course Information:

Course Time:	Monday evenings 6:00-10:00 p.m. (July 8, 15, 22, 29 and August 5)
Classroom:	300
Prerequisites:	N/A
Required Books and Materials:	Warren, Carl S., <i>Survey of Accounting</i> , 7 th Edition, 2015, South-Western, Cengage Learning Calculator (Cell phones may not be used as a calculator for any reason.)
Learning Outcomes/ Competencies: Students successfully completing this course will be able to:	
<ol style="list-style-type: none"> 1. Understand terminologies of accounting. 2. Understand the accounting procedures. 3. Learn how to interpret and understand financial statements. 4. Learn the applications of financial statements for business decision making. 5. Learn to effectively interact with financial managers and planners. 	

This course meets the following learning objectives for the Organization Management Program: Be able to apply research skills and appropriate data analysis methods in order to evaluate and address problems in organizations.
Course Description: A study of the accounting process to enable a manager to work effectively with accountants and financial managers. The use of accounting data, financial statements, budgets and MIS are surveyed.
Learning Strategies: Group discussions, lecture, in-class collaborative learning opportunities.
Experiential Learning Opportunities: Analysis of the most recently issued financial statements of a publicly traded company.

Assessments:		
Major Assignments:	Exams (2) Quizzes (3) Assignments	60% of grade 10% of grade 20% of grade
Class Participation:	Class participation / attendance	10% of grade
Grading Scale:		
	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	

Responsibilities:	
Attending Class	<p>You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have more responsibilities to keep up and meet the objectives of this course.</p> <p>It is a serious matter when a student misses even one session due to the accelerated format of the program. <u>If the student misses more than one session or more than four hours of class time, the student is required to withdraw from the module by contacting the Academic Advisor and the student's instructor.</u></p> <p>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 read the assigned reading, not having the textbook exercises/problems attempted) will result in a loss of points for the "class participation / attendance" grade. Students who are absent from class will NOT be allowed to make up missed participation / attendance points for any reason.</p>

	<p>In addition, lectures, discussions, videos and handouts may include material not covered in the text. Students are responsible for obtaining class notes, handouts and other information from classmates for any class time missed. <i>It is NOT the responsibility of the instructor to provide such material again, following its initial class introduction.</i></p> <p>Please bring a calculator to each class session. Cell phone calculators may not be utilized in the classroom.</p>
<p>Turning In Your Work</p>	<p>You cannot succeed in this class if you do not turn in all your work on the day that it is due.</p> <p>In preparation for each week’s class, it is expected that students will read the assigned chapter(s), print out the associated Power Point Slides for note-taking in class (on Blackboard), and attempt each of the textbook exercises and problems listed under the “Class Preparation” section of the Course Outline. It is imperative that each student work through ALL of these problems PRIOR to coming to class so that questions may be asked and/or clarification may be provided. While these problems will not be turned in for individual grading, Professor Shimala will walk around the classroom to ascertain that they have been attempted in calculation of the student’s “Class participation / attendance” grade.</p> <p>The Assignments that are listed in the Course Outline are due via submission to the Dropbox via Blackboard The assignment details will be provided to the students one class prior to the due date and will also be posted in Blackboard.</p> <p>Because of the continuous flow of work between the students and the instructor and because students will do better work if they stay on schedule, LATE WORK IS NOT ACCEPTED FOR ANY REASON. Therefore, after students submit their assignments to Blackboard each week, it is the student’s responsibility to double-check that the correct file(s) have been attached prior to the due date/time.</p>
<p>CCSJ Student Honor Code</p>	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> • Continuously embrace honesty and curiosity in the pursuit of my educational goals; • Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my community; • Do my own work with integrity at all times, in accordance with syllabi, and without giving or receiving inappropriate aid; <p>Do my utmost to act with commitment, inside and outside of class, to the goals and mission of Calumet College of St. Joseph.</p>

Using Electronic Devices	<p>B beepers, cell phones (including text messaging and other features) and other electronic devices are not appropriate for the classroom setting. Any form of electronic communication must take place outside of the classroom before or after class. <i>A student found texting or using an electronic form of communication in class will lose 10% of their attendance grade per occurrence. A second occurrence on the same day may result in the student being excused from the class and a full loss of the day's attendance points.</i></p> <p>PLEASE BRING A CALCULATOR TO EACH CLASS SESSION. CELL PHONES MAY NOT BE USED AS A CALCULATOR.</p>
Participating in Class	<p>You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading and homework problems. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.</p>
Exams and Quizzes	<p><i>Attendance for scheduled exams is mandatory. Makeup exams will be considered ONLY with ADVANCE instructor approval, appropriate and supportive documentation and ONLY in cases of extreme personal hardship (as deemed by Professor Shimala).</i></p> <p>Exams may be administered promptly at the beginning of class. If you are tardy, you will NOT be provided additional time to complete the exams.</p> <p>Quizzes will be administered toward the end of class. It is important that you stay current on all assigned readings and assignments and take notes during class in preparation for quizzes. <i>If you are absent from class or leave class early for any reason, you will NOT be allowed to make up the quiz and a zero will be entered into the gradebook.</i></p>
Doing Your Own Work	<p>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 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>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>
Tracking Your Progress	<p>Grades will be updated in the Blackboard gradebook on a weekly basis.</p>
Sharing Your Class Experience	<p>At the end of the term, you will have the opportunity to evaluate your classroom experience. These confidential surveys are <i>essential</i> to our ongoing efforts to ensure that you have a great experience that leaves you well prepared for your future. Take the time to complete your course evaluations – we value your feedback!</p>
Withdrawing from Class	<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>

Resources

Disability Services:	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.
Student Assistance Program:	Calumet College of St. Joseph provides a free Student Assistance Program (SAP) to current students. The SAP is a confidential counseling service provided to students for personal and school concerns which may be interfering with academic performance and/or quality of life. The SAP counselor is available on campus once a week. For more information, contact the Vice President for Enrollment and Retention, Dr. Dionne Jones-Malone, Office # 611, 219-473-4305.
CCSJ Alerts:	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: http://www.ccsj.edu/alerts/index.html .

Course Outline

Date	Class Preparation – Complete the following BEFORE coming to class	Assignment Due	Scheduled Exam / Quiz
Class #1: July 8	<ul style="list-style-type: none"> Read Chapter 1 – The Role of Accounting in Business Read Chapter 2 – Basic Accounting Concepts Print Chapter 1 & 2 Power Point slides for note taking in class (on Blackboard) Complete the following textbook exercises / problems which will be discussed in class: E1-4, E1-6, E1-10, E1-11, E1-12 and E1-26. (Six exercises in total – E1-4 is on the bottom of page 27, E1-6 is on page 28, etc.) 	Assign #1 due Sunday, July 14 @10:00 p.m. via BB	Quiz #1 at end of class #1
Class #2: July 15	<ul style="list-style-type: none"> Read Chapter 3 – Accrual Accounting Concepts Print Chapter 3 Power Point slides for note taking in class Complete the following textbook exercises / problems which will be discussed in class: E2-1, E2-7, E2-10 (#1-5 only), and Problem 2-1 (Part #1 only) 	Assign. #2 due Sunday, July 21 @10:00 p.m. via BB	Quiz #2 at end of class #2
Class #3: July 22	<ul style="list-style-type: none"> Read Chapter 4 – Accounting for Merchandising Businesses Read Chapter 5 – Sarbanes-Oxley, Internal Control & Cash Print Chapter 4 & 5 Power Point slides for note taking in class Complete the following textbook exercises / problems which will be discussed in class: E3-1, E3-2, E3-8, E3-9, and E3-25 	Assign.#3 due Sunday, July 28 @10:00 p.m. via BB	Exam #1 at beginning of class #3
Class #4: July 29	<ul style="list-style-type: none"> Read Chapter 9 – Financial Statement Analysis Print Chapter 9 Power Point slides for note taking in class Complete the following textbook exercises / problems which will be discussed in class: Problem 9-4 (#1 through 7, 9, 10, 13 & 14). 	Assign.#4 due Sunday, July Aug 4 @10:00 p.m. via BB	Quiz #3 at end of class #4
Class #5: Aug 5	<ul style="list-style-type: none"> Read Chapter 13 – Budgeting and Standard Cost Systems Class problems as announced in Class #4. 		Exam #2 during class #5

The instructor reserves the right to change the above course outline. If a student is absent from a class session, it is his or her responsibility to contact the instructor regarding assignments.

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.