

**SCHOOL OF BUSINESS**  
**Francis Marion University**  
**MBA 700 – Accounting Analysis**  
**Course Syllabus**  
**Fall 2016**

Class Info: Section 6897—Online, with on-campus meetings on 8/27, 10/8, and 12/3  
Faculty: Dr. Kay M. Poston  
Email: [kposton@fmarion.edu](mailto:kposton@fmarion.edu)  
Office & Phone: FH 247; 843-661-1476  
Office Hours: 10:00 – 11:00 T and 2:15 – 3:30 TH in office; 2:00 PM – 3:30 PM Sunday (subject to change) online; and by appointment

The preferred mode of contact is via email. Unless indicated otherwise, you can expect a response within 24 hours to all emails. If you have not received a response within that timeframe, please re-send the email after double-checking that there are no errors in the email address.

**SCHOOL OF BUSINESS, STATEMENT OF MISSION**

Accredited at both the graduate and undergraduate levels, the School of Business at Francis Marion University has a mission of teaching, research, and service. Nearly all our faculty holds a doctorate in the area in which they teach. Our small classroom environment promotes interaction among students and faculty. We teach students to think logically, communicate effectively, develop an understanding and appreciation of the global business environment, and be guided by high ethical standards. Our students develop conceptual and analytical skills needed to be successful leaders in both private and public institutions.

**MBA PROGRAM GOALS**

- MBA graduates will demonstrate knowledge of the core concepts in business and the application of these concepts for executive decision making.
- MBA graduates will demonstrate skills in identifying, analyzing and solving of executive issues.
- MBA graduates will demonstrate the ability to effectively communicate to appropriate audiences.
- MBA graduates will demonstrate innovation in the application of the executive decision making process.
- MBA graduates will demonstrate awareness of ethical issues and incorporate ethical perspectives within executive managerial decision making.
- MBA graduates will demonstrate comprehension of global influence upon executive managerial business decisions.

**COURSE DESCRIPTION**

An integrated approach to the use of accounting information to support external and internal users' decision-making activities. Topics include financial statement format and content, the effects of operating, financing, and investing activities on a firm's income, financial position, and cash flows, and the use of accounting information for planning, control, and evaluation purposes. The focus is on understanding the differences between the needs of external and internal decision makers and determining what accounting information is appropriate in particular decision contexts.

**COURSE OBJECTIVES**

Upon successful completion of this course, students will be able to:

1. Describe the major components, format, and limitations of general purpose financial statements.
2. Distinguish between the needs of external and internal decision makers and explain why general purpose financial statements are insufficient and, in many cases, inappropriate for managerial decisions.
3. Explain how the impact of a firm's operating, investing, and financing activities is captured and reflected in a firm's financial statements.
4. Demonstrate their ability to read, interpret, and analyze actual financial statements and the accompanying notes.
5. Apply their understanding of cost behavior to support a variety of organizational decisions.

6. Demonstrate their understanding of and sensitivity to how individuals react to information contained in accounting reports and be able to propose suitable solutions to the types of ethical challenges faced by managers (and often created by organizations', or other outside bodies', rewards systems).

**REQUIRED TEXT:**

Ainsworth, P., & Deines, D. (2011). *Introduction to Accounting: An Integrated Approach* (6<sup>th</sup> ed.). New York: McGraw-Hill. ISBN: 978-0-07-813660-3.

**COURSE REQUIREMENTS:**

Final course grades will be assigned according to the following scale:

Letter Grade	Average	Letter Grade	Average
A	90 - 100	C+	76 - 79.99
B+	86 - 89.99	C	70 - 75.99
B	80 - 85.99	F	Below 70

The major components of the course grades include:

Exams (2 @ 20% each)	40%
Weekly Chapter-Related Discussions	15%
End-of Chapter Homework-Related Assignments	15%
Individual Chapter Assessment Quizzes	8%
Ethics Forums (2 @ 5%)	8%
Annual Report Quiz	5%
First Meeting Ethics Discussion and Assignment	5%
Pre-Course Activities	4%

The two, two-hour exams will be administered in class on the second and third pre-designated Saturdays for in-class meetings. Students who miss either exam may be permitted to take a separately-scheduled, three-hour, comprehensive final exam in lieu of the missed exam. (Note, however, that there will be a grade penalty associated with this exam since the MBA program requires some fraction of the grade to be attributable to attendance at the mandatory meetings.) In order to be eligible to take this special comprehensive final, students must present satisfactory evidence that the regular exam was missed due to valid scheduling conflicts or other circumstances **clearly beyond the students' reasonable control**. Students anticipating difficulties with being present for either of the scheduled exams should not assume that the comprehensive makeup exam will be administered without having **first** consulted with the professor to determine whether that is the case.

More detailed requirements and expectations for the remaining components of the course grade are outlined in separate documents posted on Blackboard (Bb) in the "Syllabus & Course Requirements" area. Students are encouraged to ask questions regarding any items needing clarification. (Note: The course Bb page can be accessed at <https://blackboard.fmarion.edu>. The student's user name is the prefix of the fmarion.edu email account; instructions for creating a password can be found at <http://www.fmarion.edu/campustechnology/blackboardhelp>.)

Unless otherwise stated, all assignments within each major category are equally weighted and graded on a 100-point scale. Each assignment must be completed on a timely basis and submitted according to prescribed timelines. Except under the most unusual of circumstances, **no late submissions will be awarded full credit** for any reason, **including individual computer issues, isolated system outages, or a student's failure to formally "submit" the assignment**. (This is the case even though assignments may remain available online and may be completed after the due date.) Students who, for whatever reason (**including** technical difficulties), fail to submit an assignment by the due date and time will receive grade penalties as described in the separately-posted requirements for the assignment. As a benefit to the student who misses (or performs poorly on) an individual assignment, the lowest **single** grade on the weekly discussions, chapter homework, and chapter assessment quizzes will be dropped.

**CLASS STRUCTURE AND PREPARATION**

MBA 700 is structured as a blended online course with just three required on-campus meetings. Be mindful that even though the course is delivered online, it is NOT a self-paced course. There are distinct units of coverage each week, with all assignments for each unit due at specified times within the week. Completing all assigned activities on a timely basis requires a high degree of self-motivation and self-discipline, coupled with strong time management skills. Because learning is taking place in an online community, students must be prepared to take ownership of their