

**Business Administration, Masters of Business Administration (M.B.A.)
Five Year Accounting Program**

The following courses can be taken to obtain a Masters of Business Administration, Five Year Accounting degree.

To view the course syllabus, click on the desired course below.

ACC 533 (elective)

ACC 580

ACC 581

ACC 582

BAN 568

ECO 560

FIN 531

GBA 587

MGT 567

MKT 570

ACCOUNTING 533
FINANCIAL STATEMENT ANALYSIS
FALL 2007

Instructor: Dr. Natalya Delcours
Office: 200 D
Office hours: 4 – 6 p.m. Tuesday @ UC, Woodlands; 2 – 5 p.m. MW @ SHSU
Phone: (936) 294-1283
E-mail: nvd001@shsu.edu

Course Prerequisites: graduate standing

Text: *Financial Statement Analysis* by Wild, Subramanyam, and Halsey, 9th Edition, McGraw-Hill (ISBN 978-0-07-310023-4)

Course Description: A study of theoretical issues and various applications relevant to the analysis of financial statements using finance and accounting principles. Readings and case studies are utilized to provide a contemporary perspective.

Course Objectives:

1. *This course is aimed to sharpen financial, analytical, and communication skills. Classroom assignments present real-life challenges that confront many corporations, financial intermediaries, and small businesses.*
2. *This class is geared to enhance students' understanding of financial statements (particular balance sheet, income statement, and cash flow statement), and how financial and accounting information is used to perform financial/credit analysis. The coursework is meant to assist students in developing managerial decision making skills.*
3. *This class will enhance your oral communication and written skills. The ability to communicate orally and in written form effectively is a key for business success and promotion. Furthermore, employers expect you to be proficient with technology. Your term assignment is tailored to sharpen you writing, analytical, and technology utilization proficiency.*

Grading: There will be a total of two exams. Each of the exams will consist approximately of 50 multiple-choice, true/false, and discussion questions. **Make-up exams will be given only prior to the scheduled exam provided with the legitimate reason for absence in accordance with the SMSU policy (please see below about observance of religious Holy Days).** You are responsible for knowledge of any announcements made at any time during scheduled class periods, regardless of whether or not you are in attendance. **All class assignments MUST be turned in.** There will be 5 points per day penalty for each late assignment. You can turn in your assignments via email, Blackboard, fax, or in class.

To assist you with the class material, there will be several quizzes. There will be no make-ups for missed quizzes. **Please, keep up with the class announcements, assignments, and deadlines via Blackboard.** While a financial calculator is not required for the class, you are encouraged to use one. **A Hewlett Packard 10BII is**

recommended (other calculators are acceptable; however, in all cases you are responsible for learning how to work your calculator).

| | | | | | |
|------------|---|---|---------------------|---|-----|
| 100% - 90% | = | A | Exam #1 | = | 30% |
| 89% - 80% | = | B | Exam #2 | = | 30% |
| 79% - 70% | = | C | Term project | = | 30% |
| under 59% | = | F | Quizzes/Cases/Other | = | 10% |
| | | | Assignments | | |

Attendance: All students are expected to attend class regularly and punctually. **Student attendance will be taken each class meeting.** You are allowed three unexcused absences (except test dates) per semester. **Absences totaling eight hours or more will result in a grade of “F” for the course. No late arrivals. Four late arrivals will be treated like one hour’s absence and will be included in determining total number of missed hours. Personal use of cell phones during class is prohibited.** Using computers during class for any purpose other than the assigned task or for taking lecture notes will cost 5 course points for each misuse. Classroom is **your** corporate office. Business-like behavior is required and appreciated. Excused absences are listed in the University Bulletin. **Any and all misconducts will be handled according to the procedures presented in the Bulletin.**

Study: You are **expected** to study from one to two hours outside of class for each hour in class. Reading chapters ahead of the lecture and reviewing your notes immediately after class will greatly enhance your learning of the material. The textbook and class notes are complements. The homework may be collected for grading and it will be impossible to pass the class without a thorough understanding of it. If you have any trouble with any aspects of the course work, I will maintain office hours, which are listed above. To see me outside office hours you must make an appointment. **Drop-in visits are welcomed.** All changes in the course schedule will be announced in advance. Test dates will be announced at least a week in advance.

Technology requirements: Every student enrolled in Accounting 533 **MUST** have working SHSU email account and check it **at least three times** a week. I will use SHSU email to communicate with you. Every student **MUST** be proficient in MS Office and the Internet. All written assignments **MUST** be typed in MS Word, single spaced, 12 pts Times New Roman font.

Students will Disabilities: If you have a specific disability that qualifies you for academic accommodations, please notify me (the instructor/professor) and provide certification from Disability Services (Office of Services for Students with Disabilities). **I will be able to accommodate you only after I receive letter from the Office of Services for Students with Disabilities.** The Office of Services for Students with Disabilities is located in the Counseling Center. **All disclosures of disabilities are kept strictly confidential.**

Students Absence on Religious Holy Days: Students are allowed to miss class/other activities for the observance of a Religious Holy Day, including travel for that purpose. Students remain responsible for class announcements and assignments. University policy #861001 outlines the procedure to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor a written statement concerning the absence. This request must be made within the first fifteen days of the semester/ the first seven days of a summer session in which the absence(s) will take place. The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or tests, quizzes are to be completed.

Term Project:

Your research paper must be no more than 10 pages including Reference page (**I WILL NOT read 11th, 12th, etc pages**), double-spaced, 12 pt Times New Roman font, typed in MW. You may include as many exhibits as you need. Please, refer to Blackboard for tips on your report.

1. Margins should be 1 inch on all sides.
2. The intelligent usage of tables, graphs, etc. is highly encouraged (and almost certainly needed for a good paper). You should number the tables, etc. in the order you reference them.

Your research paper must contain comprehensive analysis of the US publicly traded company of your choice. No two students may write on the same company.

3. **Your company choice must be approved by instructor no later than September 4th, 2007.** Please, refer to your textbook, Comprehensive case: Applying Financial Statement Analysis.
 - a. Your report must cover the following topics:
 - i. Sales analysis by source
 - ii. Comparative financial statements
 - iii. Short-term liquidity
 - iv. Capital structure and solvency
 - v. Return on invested capital
 - vi. Analysis of asset utilization
 - vii. Analysis of operating performance and profitability
 - viii. Financial markets measures
4. **Term paper due date is November 20th, 2007. Late assignment will cost 10% of your paper grade per day.** I do accept assignments turned in before the due date.

Finally, if you need assistance with your writing skills?! The Sam Houston Writing Center provides one-on-one assistance with your written assignments. The Center is opened from 8 a.m. to 7 p.m. M through Thursday, 8 a.m. to 3 p.m. on Friday, and 2 p.m. to 7 p.m. on Sunday. It is located in Wilson 114, phone 936-294-3680, no appointment necessary, first come first serve; however, you can call the Center to schedule your meeting with the Center representative. **Please, grammar matters!!!!**

TENTATIVE SCHEDULE

| <u>Subject</u> | <u>Chapter</u> | <u>Homework problems</u> |
|--|-----------------------|-------------------------------------|
| Overview of Financial Statement Analysis | 1 | Q: 17, 18, 19 P: 2, 5, 8, 10, 12 |
| Financial Reporting and Analysis | 2 | P: 11, 12, 13, 16 |
| Analyzing Financial Activities | 3 | P: 7, 9, 10 |
| Analyzing Investing Activities | 4 | P: 1, 2, 5, 6, 7, 9 |
| | 5 | P: 1, 5 |
| Analyzing Operating Activities | 6 | P: 3, 5, 9 |

Test 1

Chapters 1 through 6

| | | |
|----------------------------|----|--------------------|
| Cash flow Analysis | 7 | P: 3, 6, 9 |
| Return on Invested Capital | 8 | P: 2, 4, 6, 9 |
| Prospective Analysis | 9 | P: 2 |
| Equity Analysis | 11 | P: 3 |
| Credit Analysis | 10 | P: 3, 6, 8, 10, 15 |

Test 2 = Final

Chapters 7 through 11

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Fall 2007

Course Number: ACC 580
Course Title: Seminar in Accounting
Prerequisites: Graduate standing and ACC 435 and 436

Instructor: Elsie C. Ameen, Ph.D.
Office: 311-C Smith Hutson Building
Phone: Office -- 936-294-1263
E-mail: ElsieAmeen@shsu.edu

Office Hours: Monday: 1:00-3:00 pm
Tuesday: 9:00-11:00 am and 2:00-3:30 pm
Wednesday: By appointment only
Thursday: 9:00-11:00 am and 2:00-3:30 pm
Other times by appointment

Required Texts:

Accounting for Derivatives and Hedging, Trombley, McGraw-Hill. ISBN 0-07-244044-9

Statements of Financial Accounting Concepts, FASB, 2006/2007 edition, John Wiley & Sons (The SFACs are also available on the FASB website.)

The Financial Numbers Game: Detecting Creative Accounting Practices, Mulford and Comiskey, John Wiley & Sons. ISBN 0-471-37008-8

Course Description:

Advanced topics in financial accounting are covered including hedge accounting, the conceptual framework, earnings management and other issues of current interest in financial accounting.

Course Objectives:

Upon completion of this course, students will demonstrate basic knowledge of hedge accounting; the conceptual framework of accounting; and earnings management concepts. In addition, students will be familiar with current issues in the accounting profession.

Topics:

1. Derivatives and hedge accounting (Trombley book)
2. Conceptual Framework of Accounting (*FASB Concepts Statements*)
3. Earnings Management (*The Financial Numbers Game*)
4. Current issues in accounting (Research papers and presentations)

Course Evaluation Process:

Grades in this course will be assigned based on performance on the following:

| | |
|--|-------------------|
| Derivatives and Hedge Accounting | 150 |
| SFAC and FASB cases | 100 |
| Financial Numbers Game assignments | 50 |
| Research paper & presentation | 100 |
| Final Exam – earnings management & presentations | <u>100</u> |
| Total points available | <u>500</u> points |

Letter grades will be assigned as follows: A \geq 90%; B \geq 80%; C \geq 70%; F < 70%.

Derivatives and Hedge Accounting:

Assignments related to derivatives and hedge accounting will be assigned and graded. The assignments will be worth 50 points. Exam I worth 100 points will cover derivatives and hedge accounting.

Statement of Financial Accounting Concepts:

The conceptual framework of accounting is contained in the Statements of Financial Accounting Concepts. You will read SFAC Nos. 1, 2, 5, 6 and 7. You will use these as a basis to develop solutions to situations for which there is no specific GAAP. Exam II worth 100 points will consist of writing solutions to short cases.

Earnings Management:

The Financial Numbers Game explains what earnings management is; why companies engage in earnings management; and how earnings are managed. You will read assignments from this book and complete related assignments. There will be five daily assignments worth 10 points each. The final exam will include earnings management (based on your readings from *The Financial Numbers Game*). Also, see the section below related to current events.

Current Events:

One of the objectives of this course is to expose you to contemporary accounting (and business) publications related to current financial reporting issues/problems. As motivation to read current periodicals, you can earn extra points (not included in the 500 total points available) by finding articles related to the topics discussed in *The Financial Numbers Game*. You can turn in one article related to each of the assigned daily readings in the textbook. You will earn 2 points if you turn the

article in on the day the topic is being discussed. You will earn 1 point if the article pertains to a chapter that has already been discussed. Make a copy of the article; include your name and a short explanation of how it fits into the topic being discussed. You can earn a maximum of 10 points (2% of the total points available). You may be asked to briefly discuss the article in class.

Research paper and presentation:

Each of you will write a research paper addressing a current topic in the accounting profession. The paper should be typed, double-spaced, and follow any acceptable documentation style. The paper should be between 8-12 pages and be based on a minimum of 10 sources. You must turn in copies of all sources used along with the paper.

A good source for articles is www.findarticles.com. Also, some information may be found at specific web sites (such as FASB, AICPA, FEI, SEC, etc). Other useful publications include the *Wall Street Journal*, *Fortune*, *CFO Magazine*, *Journal of Accountancy*, *CPA Journal*, *Accounting Horizons*, etc.

Final Exam:

The final exam will cover earnings management (The Financial Numbers Game Readings) and the presentations on current accounting topics.

Attendance Policy:

Class attendance and participation are requirements of this course. If you are unable to attend class, let me know as soon as possible.

Academic Honesty:

“Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action.” Code of Student Conduct and Discipline, Section 5.3, as printed in *Guidelines*.

Religious Holy Days:

Students who are absent from class for observance of a religious holy day will be allowed to take an examination or complete an assignment scheduled for that day within one week of returning to class.

Disabled Student Policy:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex, or by calling ext. 41720.

ACC 580
Seminar in Accounting
Tentative Schedule
Fall 2007

| | Dates | Topics Covered and Assignments | Assignments Due |
|----|--------------|--|---|
| 1 | August 22 | Introduction | |
| 2 | August 29 | Derivatives & Hedge Accounting-- Trombley: Chapter 1: Introduction to Derivatives and Hedging | |
| 3 | September 5 | Derivatives & Hedge Accounting -- Trombley: Chapter 2: Accounting for Derivatives and Hedging | |
| 4 | September 12 | Derivatives & Hedge Accounting -- Trombley: Chapter 2: Accounting for Derivatives and Hedging | |
| 5 | September 19 | Derivatives & Hedge Accounting -- Trombley: Chapter 3: Interest Rate Swaps | |
| 6 | September 26 | Derivatives and Hedge Accounting | Exam I |
| 7 | October 3 | The Conceptual Framework: SFAC Nos. 1, 2, 5 & 6 | |
| 8 | October 10 | The Conceptual Framework; SFAC No. 7 | |
| 9 | October 17 | The Conceptual Framework | |
| 10 | October 24 | The Conceptual Framework | Exam II |
| 11 | October 31 | <i>The Financial Numbers Game</i> : Chapters 1 & 2 (10 points) | |
| 12 | November 7 | <i>The Financial Numbers Game</i> : Chapters 3 & 6 (10 points) | Presentations |
| 13 | November 14 | <i>The Financial Numbers Game</i> : Chapters 7 & 8 (10 points) | Research papers due; Presentations |
| | November 21 | Thanksgiving Break – No class | |
| 14 | November 28 | <i>The Financial Numbers Game</i> : Chapters 9 & 10 (10 points) | Presentations |
| 15 | December 5 | <i>The Financial Numbers Game</i> : Chapter 11 (10 points) | Presentations |
| 16 | December 12 | Earnings Management & Current Accounting Topics | Final Exam |

**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus
Spring 2008**

- COURSE NUMBER:** Accounting 581.01
- COURSE TITLE:** Advanced Auditing Theory and Practice
- COURSE MEETINGS:** This class meets from 2:00 pm until 5:00 pm - Thursdays
- INSTRUCTOR:** N. R. Quarles, PhD, CPA
Professor Accounting, SHSU
Office: 311J Smith-Hutson Building
Office Phone: 936-294-1846
Office Hours: T, Th 9:00 – 12:00, W 1 - 4 or by appointment
Email: rquarles@shsu.edu
- PREREQUISITES:** Graduate Standing and ACC 481 or equivalent
- REQUIRED TEXT:** *Contemporary Auditing Issues and Cases*, 6th Edition, by Michael C. Knapp, West Publishing. (Case Text)
Gleim CPA Review Auditing test prep CD ROM
Gleim CPA Review AUD textbook
(For Gleim software and textbook order directly from Gleim using instructions provided in class)
- OTHER REFERENCES:** *AICPA Professional Standards* (available on the SHSU system and in the Dow Center)

COURSE DESCRIPTION: This course examines professional standards and processes, audit practice, and the contemporary issues facing auditing professionals. The emphasis will be on the development of skills and abilities to apply the theory and standards of auditing to actual auditing practice. In this regard this course will emphasize the development of a number of skills and abilities including:

1. professional communications skills,
2. analytical and problem solving skills,
3. critical thinking skills,
4. creative thinking skills and abilities,
5. necessary skills and abilities to deal with unstructured situations,
6. application of knowledge and skill to produce information,
7. necessary skills and abilities to function as both a team member and as team leader,
8. development of skills to identify ethical issues regarding auditors, and
9. development of skills to identify red flags that indicate possible audit failures.

COURSE OBJECTIVES: The objective of this course is to provide a strong foundation in the theory and practice of modern auditing. Upon completion of this course students will have learned

1. to apply the course material to improve thinking, problem solving, and decisions regarding the practice of auditing;
2. auditing procedures and auditing standards generally accepted in the United States, and the skills needed to apply those procedures and standards in auditing and other attestation engagements in the areas of engagement planning, internal control, forming a conclusion, engagement review, and required communication;
3. to research and identify the provisions of professional auditing standards to audit and accounting situations involving issues as addressed in case studies and simulations; and
4. to effectively communicate in a professional manner their analysis and evaluation of audit situations, requirements, arguments, and points of view.

TOPICS:

- ◆ Audit Planning
- ◆ Analytical Procedures in Planning
- ◆ Audit Risk, Materiality, and Tolerable Misstatement
- ◆ The Audit Risk Model
- ◆ Internal Control
- ◆ Performance Pressures on Auditors
- ◆ Use of Analytical Procedures
- ◆ Identification of Key Management Assertions
- ◆ Audits of High Risk Accounts
- ◆ Ethical Responsibilities of Auditors

RESEARCH REQUIREMENT:

This course requires the student to conduct professional auditing research using the AICPA Professional Standards to identify the applicable attestation, audit, and other pronouncements and apply those standards to case situations to address audit related issues. This research will utilize the AICPA Professional Standards database available on the SHSU server on campus. Students will conduct this activity through computerized simulations that require use of the skills necessary for the Uniform CPA Examination.

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<http://www.shsu.edu/syllabus/>

Academic Dishonesty: Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. See *Student Syllabus Guidelines*.

Classroom Rules of Conduct: Students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. Students are to turn off all cell phones while in the classroom. Under no circumstances are cell phones or any electronic devices to be used or seen during times of examination. Students may tape record lectures provided they do not disturb other students in the process.

Student Absences on Religious Holy Days: Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. See *Student Syllabus Guidelines*.

Students with Disabilities Policy: It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should visit with the Office of Services for Students with Disabilities located in the Counseling Center. See *Student Syllabus Guidelines*.

Visitors in the Classroom: Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office

COURSE EVALUATION PROCESS:

The specific means through which grades are assigned in this course are contained elsewhere in this syllabus under the heading **MEASUREMENTS OF PROGRESS and GRADING**. Please refer to that section for specific evaluation and progress measurement methods. However, the overall grade in the course will be based on the percentage of the total available points earned. The grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

ATTENDANCE POLICY:

Roll will be checked at each class meeting. The simple fact of the matter is that you cannot pass this class if you do not attend class. Missing one meeting of this class is the equivalent of missing an entire week of regular classes.

SUBMISSION DEADLINES and MISSED SUBMISSIONS:

Assignments will be made for specific class meetings and collected during most class meetings. If you are not in attendance in class when an assignment is collected (including coming in late after submissions have been collected), then you will not be allowed to submit the assignment. To state this in another way, **no submission will be accepted late** unless the above paragraph regarding "Religious Holy Days" applies. You will receive a 0 for the grade on the item that is not submitted. Your lowest grade in each submission category (written case question responses, Gleim quizzes, Gleim simulations) will be dropped. If you have failed to submit a submission in a given category, the 0 received for non-submission will be the grade that is dropped and all other grades in that category will be used to determine your overall grade. This provision does not apply to the Final Exam.

LAST DAY TO DROP WITHOUT AN F: May 8, 2008

MEASUREMENTS OF PROGRESS and GRADING:

Your grade in this class will be based on your performance on a number a measurement devices. These measurement devices and the impact of your grade for each are shown in the following table.

| Measurement Device | % of Course Grade |
|---|-------------------|
| Written Submissions of responses to assigned questions for cases from Contemporary Auditing case book and from other cases distributed by instructor (prepared outside of class) | 25% |
| In-class oral responses to questions and participation in class discussion of materials from professional standards, training, case book and from other cases distributed by the instructor | 5% |
| Gleim CPA Review Auditing electronic QUIZZES | 25% |
| CPA Exam electronic Simulations | 25% |
| Final Examination | 20% |

Grading Parameters

Submissions are to follow the specific formatting guidelines as identified in the following. Failure to meet those guidelines will result in a zero on the submission.

Cases and Case Material – In General:

As indicated above, you will be required to prepare written responses, outside of class, to cases assigned in the case book. You will also be required to discuss, in-class, both your responses to the assigned questions as well as the content, facts, issues, etc. regarding the case as a whole. Your preparation for a case will, therefore, consist not only of reading and studying the case in order to prepare your written responses but also to prepare you to discuss, in class, the overall case. You will be asked to respond to questions in class that address issues in the case.

For all case assignments, you will be expected to understand the facts in the case, the pertinent professional standards and considerations, and the auditing and accounting issues raised by the case. You are expected to analyze these factors and develop your opinions regarding these issues as they relate to the case being examined. You will present these factors in either written or oral form, but in either case, this is your means of demonstrating to the instructor that you have done the work, comprehended the issues, developed your opinions, and deserve the grade you think you should have on each assignment. If you perform poorly or below standard, then you will receive a poor or substandard grade on each assignment.

Not all assigned questions for any given case will be collected for grading. However, for any given case, you do not know which questions will be collected and graded and which will only be discussed in class orally. Therefore, it is incumbent upon you to prepare your responses to each question as if it were to be collected for grading. The means not only your maximum effort in the content preparation of the response but also the necessity that you strictly follow the written submission guidelines found in **Appendix B: Instructions for Written Submissions.**

Written submissions of responses to assigned questions for cases from *Contemporary Auditing* case book and other cases distributed by the instructor:

These assignments will deal with the issues and facts raised in the cases assigned in the *Contemporary Auditing* casebook and from case materials distributed by the instructor. The specific instructions and formats for preparing these and all written submissions are contained elsewhere in this class information packet under the titles **Appendix B: Instructions for Written Submissions**.

In-class oral responses to materials/questions and cases from professional standards, case book, and from other cases distributed by instructor:

Each student is expected to contribute to the discussion of topical materials in each class session. Students will be asked to provide oral responses to questions from either

1. the facts, issues, professional standards, etc. from the content of cases in the *Contemporary Auditing* case book,
2. specific questions from the written assignment for cases from *Contemporary Auditing* case book, and/or
3. cases, topics, and issues in materials distributed by the instructor in class

For details regarding how to prepare these assignments, see Appendix **A: Instructions for In-Class Oral Discussion and Responses** elsewhere in this packet.

Grading criteria for written submissions and for in-class oral responses to questions and class discussion:

Written/oral responses to assignments/questions will be graded using the following grading scheme:

| | |
|--|--------|
| Outstanding | 10 pts |
| Very Good | 9 pts |
| Good | 8 pts |
| Average | 7 pts |
| Marginal | 5 pts |
| No submission, incorrect format, or no oral response | 0 pts |

Your submissions and oral contributions will be evaluated by the instructor based on the standards of performance expected for a graduate accounting major and the level of effort and knowledge expected of a beginning member of the profession. Your level of effort, degree of understanding, accuracy of response, and clarity/appropriateness of written materials will be evaluated in determining your grade. Your submission will also be evaluated in consideration of the submissions of the other students in your class.

Your submissions are your opportunity to demonstrate how much you know and how much work you have put into the activities of the class. They are not simply paperwork exercises and should not be approached as such. This is a GRADUATE accounting class and the expected level of performance will be applied accordingly.

Gleim CPA Review QUIZZES: Each student will complete twenty study sessions from the Gleim CPA Review Auditing textbook and software. Each week, one or two Study Units (SUs) are assigned (see Class Schedule for details) to be studied before class. At the class session following that study assignment week, an in-class quiz will be completed by each student. The number of questions on each quiz will be given at the time the test is administered along with the time allotted to complete the examination. The best way to prepare for these quizzes is to read and study the assigned SU textbook outline and complete an appropriate number of study sessions using the CD ROM software for the unit.

CPA Exam SIMULATIONS: During the semester approximately students will complete, in class, approximately 12 simulations that emulate those on the CPA exam will be administered as part of the electronic testing process. Each simulation will address the particular Gleim Study Unit (SU) assigned for that week. Preparation for these simulations involves reading and studying the SU Outline in the Gleim textbook and completing the sample simulation included in each SU chapter. These simulations will all include questions that require accessing and searching the AICPA Professional Standards database to identify the standards applicable to give audit situations.

Final Examination:

A final examinations will be administered that consist of electronic tests using the Gleim system and/or questions related to topics addressed through the cases, professional standards, and other materials covered during the class. The Final Examination will, of necessity, be cumulative in that auditing is not a compartmentalized activity.

Appendix A: Instructions for In-Class Oral Discussion and Responses ACC 581

In-class Oral Discussion of Assigned Materials:

During class sessions, the instructor will ask questions addressing the assigned materials from the case book, professional standards, and/or other materials distributed by the instructor. You should be prepared to specifically, correctly, and adequately answer those questions orally. If you wish you may refer to prepared notes or the manual itself. However, this process is fast-paced and does not allow time for “looking up the answer” unless you have intimate familiarity with the materials. The nature of this discussion will require not only facts and specifics but also will require that you form an opinion or provide your viewpoint regarding the issues and concepts being addressed.

For cases and questions assigned from Contemporary Auditing, Real Issues & Cases, you should be prepared to

1. orally discuss and respond to questions concerning the content, facts, and issues that are pertinent to the case along with the key facts and issues of the case, and
2. orally present your answer/solution to specific questions contained in the case that were assigned to be submitted as Written Submissions for Cases.

Grading for Oral Discussion/Responses in class:

The specific grading scheme for assessment of in-class oral activity is shown in the body of the syllabus. You should refer to that scheme. You will be graded daily on your in-class oral performance. You will be expected to respond to questions when you are asked, to respond to open-ended questions, and to participate in class discussions. You may not always have the correct or the most correct answer. Your solution or response may be way off base. However, it is important that you present some type of response, even if it is not the best in the world. An absence of a response, a lack of participation in discussion, an evident attitude that you are “bored” by the whole discussion will result in the lowest grade being assessed for your “performance.”

You will be expected to conduct yourself in a professional manner in this class, to participate in the class activities, to be attentive to class discussion, and to be prepared for class. **If your conduct is not appropriate, you will be asked to leave the room and an oral response grade of zero will be awarded for that day’s assignment.**

Auditors work in teams and attend meetings. At those meetings you will be expected to voice your opinions, concerns, raise issues, and respond to questions from the other members of the team. If you have difficulty expressing yourself in such settings, you must use this opportunity to overcome this problem. You will also have to make yourself heard and understood in these settings.

Developing this skill is essential for your future career in auditing or in accounting in general. In this class failure to participate, failure to express yourself, and/or failure to demonstrate your oral skills will only cost you a few points on a grade. Failure to do these things in the “real world” may result in a detrimental affect on your professional career. Take advantage of the “practice setting” that this class affords you in this regard.

**Appendix B:
Instructions for Written Submissions
ACC 581**

You will have to complete assignments that require you to prepare written responses either outside of or during the class period. The discussion that follows describes what is expected when preparing all written submissions required in this course – whether accomplished outside or inside the class.

You must use the following format for preparing all written submissions in this class or your response will not be graded and you will receive a 0 for that assignment.

Your response should answer the question and directly address the issues raised by the question. A concise, to the point, well thought-out, and well written response is appropriate. This is your opportunity to show how much you know, how well you can think, and how well you can communicate in written form. Complete, well-designed, meaningful sentences will be expected.

You should bring all of your responses to class to serve as your notes for the class discussion of the case and its issues (see Appendix A).

Each case question response should be limited to **one page** (unless otherwise advised by the instructor).

Begin each response to a question on a **new page**.

Do NOT staple responses to individual questions together.

Include the **case number and title and the question number** in the format as shown below.

DO NOT REPEAT **the question** in your response.

Responses MUST be typed and adhere to the following instructions:

1. Single spaced with one line skipped between paragraphs
2. Page Margins: 1 inch on top, bottom, right, and left
3. Left justified.
4. Font size 11 or 12
5. Font type Arial
6. Student name in upper right hand corner (see below)
7. Name and number of case and question number as shown below.

Example: (assume the box below is a sheet of paper)

Your name goes here

Case 1.1 Mattel, Inc. Question # 5

The audit engagement partner has the ultimate responsibility for ensuring that a given audit is performed in accordance with GAAS. Nevertheless, the fact does not diminish the professional responsibilities of the other members of the engagement team. Yadda-yadda-yadda-yadda. . .

It is particular important that all review comments written during an engagement be properly resolved. The review process is the primary quality control mechanism for and independent audit.

(ETC. for the rest of the page as necessary)



**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus**

COURSE NUMBER: ACC 582.01

COURSE TITLE: Information Systems Auditing and Assurance

COURSE MEETINGS: This class meets from 1:00 pm until 4:00 pm.

INSTRUCTOR: Ross Quarles, PhD, CPA
Professor of Accounting and SAP Program Director
Office: 311J Smith-Hutson Building
Office Phone: 936-294-1846
Office Hours: M , Tu, Th 9:00-12, Other times by appointment.

Email: rquarles@shsu.edu

PREREQUISITES: Graduate Standing and ACC 381 and ACC 481

REQUIRED TEXT: *Information Technology Auditing and Assurance, 2nd Edition*, Hall and Singleton, Thompson Southwest, ISBN 0-324-19198-7

COURSE DESCRIPTION: This course provides the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. This course provides students with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts will help prepare the student to practice in a technologically enhanced auditing environment.

OVERALL COURSE GOALS: The overall goals of this course involve providing an environment and activities that allow students to

1. gain factual knowledge regarding the terminology, classifications, methods, and trends involved in information systems auditing and assurance
2. develop skills in applying course material related to issues such as improved thinking, problem solving, and decision making, and
3. develop specific skills, competencies, and points of view needed by professionals in the field of information systems auditing and assurance

COURSE OBJECTIVES: *Upon completion of this course students will have learned:*

1. The auditing processes and concepts necessary to provide assurance regarding accounting information systems.
2. To recognize, appreciate, and evaluate the impact of internal controls on the auditing and assurance process related to information systems.
3. To utilize Computer Aided Audit Tools and Techniques to extract, evaluate, and report data used in the audit process.
4. To plan, conduct, and report the results of information systems audits through case situations.

TOPICS:

- ◆ Auditing, assurance, and internal control
- ◆ Computer operations
- ◆ Data management systems
- ◆ Systems development and maintenance activities
- ◆ Computer assisted audit tools and techniques
- ◆ CAATTs for data extraction and analysis
- ◆ Auditing information systems involved in the revenue and expenditure cycles
- ◆ Fraud schemes and fraud detection in the systems environment

STUDENT SYLLABUS GUIDELINES

You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure:

<http://www.shsu.edu/syllabus/>

ACADEMIC DISHONESTY:

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see:

<http://www.shsu.edu/administrative/faculty/sectionb.html#dishonesty>

STUDENT ABSENCES ON RELIGIOUS HOLY DAYS POLICY:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Section 51.911 (a) (2) defines a religious holy day as: "a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20..." A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.



University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see:

http://www.shsu.edu/~vaf_www/aps/documents/861001.pdf

STUDENTS WITH DISABILITIES POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Counseling Center. For a complete listing of the university policy, see:

http://www.shsu.edu/~vaf_www/aps/811006.pdf

VISITORS IN THE CLASSROOM:

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

COURSE EVALUATION PROCESS:

The specific means through which grades are assigned in this course are contained elsewhere in this syllabus under the heading **MEASUREMENTS OF PROGRESS**. Please refer to that section for specific evaluation and progress measurement methods. However, the overall grade in the course will be based on the percentage of the total available points earned. The grade achievement levels will be 90%, 80%, 70%, and below 70% for A, B, C, and F, respectively.

ATTENDANCE POLICY:



Roll will be checked at each class meeting. The simple fact of the matter is that you cannot pass this class if you do not attend class. Missing one meeting of this class is the equivalent of missing an entire week of undergraduate classes.

SUBMISSION DEADLINES and MISSED SUBMISSIONS:

Assignments will be made for specific class meetings and collected during most class meetings. If you are not in attendance in class when an assignment is collected (including coming in late after submissions have been collected), then you will not be allowed to submit the assignment. To state this in another way, **no submission will be accepted late** unless the above paragraph regarding "Religious Holy Days" applies. If you fail to submit an assignment within each category (i.e., papers, class assignments, Gleim quizzes, simulations, etc), your grade for that category of the Measurement Devices shown below will be calculated based on the submissions that you did make. That one non-submission will not count against you. If you submit all items, the lowest grade in each category will be dropped. Please note: each individual question or problem is considered a submission, not just the entire daily assignment.

LAST DAY TO DROP WITHOUT AN F: **October 10, 2007**

MEASUREMENTS OF PROGRESS and GRADING:

Your grade in this class will be based on your performance on a number a measurement devices. These measurement devices and the impact of your grade for each are shown in the following table.

| Measurement Device | % of Course Grade |
|---|-------------------|
| Written submissions of responses to assigned questions, problems, and cases from the <i>Information Technology Auditing and Assurance</i> textbook and from other cases distributed by instructor (prepared outside of class) | 30% |
| In-class oral participation in class discussion of materials from the textbook, outside readings provided by the instructor, professional standards , and from other cases distributed by the instructor [you are expected to orally respond with accurate information and in a professional manner] | 10% |
| ACL CAAT Projects: Submissions as required by the ACL assigned cases | 20% |
| Gleim CPA Review Business and Auditing electronic QUIZZES (6) | 25% |
| Final Examination: comprehensive covering the <i>Gleim CPA Review Business and Auditing</i> materials | 15% |

Grading Parameters



Submissions are to follow the specific formatting guidelines as identified in the following. Failure to meet those guidelines will result in a zero on the submission.

Problems, Questions, and Cases – In General:

As indicated above, you will be required to prepare written responses, outside of class, to assigned problems, questions, and cases. You will also be required to discuss, in-class, both your responses to the assigned questions as well as the content, facts, issues, etc. regarding the text and other materials being examined.

Not all assigned questions in any given assignment will be collected for grading. However, for any given assignment, you do not know which questions will be collected and graded and which will only be discussed in class orally. Therefore, it is incumbent upon you to prepare your responses to each question as if it were to be collected for grading. The means not only your maximum effort in the content preparation of the response but also the necessity that you strictly follow the written submission guidelines found in **Appendix B: Instructions for Written Submissions**.

Written Submissions:

Written submissions are responses to assigned questions, problems, and cases from the textbook and other materials distributed by the instructor. The specific questions to be answered are located in the **Submissions** column of the **Class Schedule on the day which they are due**.

These assignments will deal with the issues and facts raised in the textbook and from case materials distributed by the instructor. The specific instructions and formats for preparing these and all written submissions are contained elsewhere in this class information packet under the titles **Appendix B: Instructions for Written Submissions**.

Grading criteria for written submissions and for in-class oral responses to questions and class discussion:

Written/oral responses to assignments/questions will be graded using the following grading scheme:

| | |
|--|--------|
| Outstanding | 10 pts |
| Very Good | 9 pts |
| Good | 8 pts |
| Average | 7 pts |
| Marginal | 5 pts |
| No submission, incorrect format, or no oral response | 0 pts |

Your submissions and oral contributions will be evaluated by the instructor based on the standards of performance expected for a graduate accounting major and the level of effort and knowledge expected of a beginning member of the profession. Your level of effort, degree of understanding, accuracy of response, and clarity/appropriateness of written materials will be evaluated in determining your grade. Your submission will also be evaluated in consideration of the submissions of the other students in your class.

Your submissions are your opportunity to demonstrate how much you know and how much work you have put into the activities of the class. They are not simply paperwork exercises and should not be approached as such. This is a GRADUATE accounting class and the expected level of performance will be applied accordingly.

In Class Oral Participation:

You will be given a number of questions for your consideration addressing the content of each chapter covered from the textbook. You should **be prepared to discuss these questions** in class. Your discussion should demonstrate your knowledge of the subject matter. Not all questions may be addressed for a given chapter, but you do not know which ones will be examined. The proper approach is to be ready to discuss them all.

ACL CAAT Projects:

Each student will complete a number of case assignments using a Generalized Audit Software package, the Audit Command Language (ACL) computer assisted auditing technique (CAAT). These cases will require use of the computer and the ACL application program to accumulate, examine, extract, analyze, and report audit considerations of electronic data.

Gleim CPA Auditing Review Quizzes:

Each student will complete **five** study sessions from the Gleim CPA Review Business software and **one** unit from the Gleim CPA Review Auditing software. This software is available on campus in any SHSU lab, in the Dow Center, and can also be accessed from off campus using the process described below. The specific dates of the Gleim quizzes are contained in the Class Schedule. Materials discussing each of the particular review topic areas will be distributed by the instructor. Students should review that material and then log on to the Gleim system to complete Study Sessions for the quiz as many times as desired prior to the administration of the quiz in class. **On the dates indicated in the Class Schedule**, an in-class quiz will be completed by each student. The number of questions on each quiz will be given at the time the test is administered along with the time allotted to complete the examination. The best way to prepare for these quizzes is to study the handout material and complete an appropriate number of study sessions for the Study Unites (SUs) assigned and complete practice test sessions for those units.

Final Examination:

A final examination will be administered that consist of an electronic test using the Gleim system and/or questions related to topics addressed through the materials covered during the class. The Final Examination will, of necessity, be **cumulative** in that auditing is not a compartmentalized activity. This examination will have the same format as the quizzes administered throughout the course.

Use of Gleim CPA Review Software from Off-Campus Computers:

You can access the Gleim CPA Review software from off campus by utilizing the MSTSC program and remote logon to the SHSU system. In order to do this, you must install the Gleim software into your personal profile at any SHSU domain lab (it cannot be done in the Dow Center).



Appendix A: Instructions for In-Class Oral Discussion and In-Class Written Responses ACC 582

In-class Oral Discussion of Assigned Materials:

During class sessions, the instructor will ask questions addressing the assigned materials from the textbook and/or other distributed materials. You should be prepared to specifically, correctly, and adequately answer those questions orally. If you wish you may refer to prepared notes or the manual itself. However, this process is fast-paced and does not allow time for “looking up the answer” unless you have intimate familiarity with the materials. The nature of this discussion will require not only facts and specifics but also will require that you form an opinion or provide your viewpoint regarding the issues and concepts being addressed.

In-class Oral Discussion and Written Responses to problems, questions and cases distributed in class:

Case materials or other written materials may be distributed in-class by the instructor from time to time that will require your oral and/or written response. You will be given the material in class and provided with an appropriate amount of time for analysis. Depending on the circumstances, you may also receive specific questions to answer regarding that material or may be asked to address the material facts and issues in general. In some instances your responses will be oral and in others they will be written. When written submissions are required, they must comply with **Appendix B: Instructions for Written Submissions** as outlined elsewhere in this packet.

Grading for Oral Discussion/Responses in class:

The specific grading scheme for assessment of in-class oral activity is shown in the body of the syllabus. You should refer to that scheme. You will be expected to respond to questions when you are asked, to respond to open-ended questions, and to participate in class discussions. You may not always have the correct or the most correct answer. Your solution or response may be way off base. However, it is important that you present some type of response, even if it is not the best in the world. An absence of a response, a lack of participation in discussion, an evident attitude that you are “bored” by the whole discussion will result in the lowest grade being assessed for your “performance.”

You will be expected to conduct yourself in a professional manner in this class, to participate in the class activities, to be attentive to class discussion, and to be prepared for class. **If your conduct is not appropriate, you will be asked to leave the room and an oral response grade of zero will be awarded for that day’s assignment.**



Appendix B:
Instructions for Written Submissions
ACC 582

You will have to complete assignments that require you to prepare written responses either outside or during the class period. The discussion that follows describes what is expected when preparing all written submissions required in this course – whether accomplished outside or inside the class.

You must use the following format for preparing all written submissions in this class or your response will not be graded and you will receive a 0 for that assignment.

Your response should answer the question and directly address the issues raised by the question. A concise, to the point, well thought-out, and well written response is appropriate. This is your opportunity to show how much you know, how well you can think, and how well you can communicate in written form. Complete, well-designed, meaningful sentences are expected.

You should bring all of your responses to class to serve as your notes for the class discussion of the assignment (see Appendix A).

Begin each response to a question on a new page.

Do NOT staple responses to individual questions together.

Put the chapter or title and number of the case/problem/question in the format as shown below.

DO NOT REPEAT the question in your response.

Responses MUST be typed and adhere to the following instructions:

1. Single spaced with one line skipped between paragraphs
2. Page Margins: 1 inch on top, bottom, right, and left
3. Left justified.
4. Font size 11
5. Font type Arial
6. Student name in upper right hand corner (see below)
7. Chapter number or case name and question number as shown below.

Example: (assume the box below is a sheet of paper)

Your name goes here

Chapter 4 Problem # 1

In order to make the new systems development project as successful as possible, I propose that we devise a plan that encourages user involvement in the front-end stages. Many of the everyday users of the system are accounting personnel. These personnel can contribute a lot to the format of the input screens.

Implementation could be smoother for this project (yadda-yadda-yadda-yadda. . .)
(ETC. for the rest of your response as necessary)

Course Syllabus
Spring 2008

| | | | |
|-----------------------|--|----------------|--------------------------|
| Course Number: | BAN 568.01, M,W 2:00 – 3:20 p.m., Rm SHB 139 | | |
| Course Title: | Techniques of Statistical Analysis | | |
| Prerequisites: | BAN 232 or equivalent | | |
| Instructor: | Dr. Berg | Office: | 237G – SHB |
| Office Hours: | 9:00 – 11:00 a.m. M,W and by appointment | Phone: | (936)294 - 1243 (Office) |
| | | E-Mail: | eco_mdb@shsu.edu |

1 Required Materials

We will be using the textbooks entitled *Business Statistics in Practice* by Bruce L. Bowerman and Richard T. O'Connell, ISBN: 978-0-07-297747-9.

EVERY STUDENT IS EXPECTED TO HAVE A CALCULATOR WHICH CAN HANDLE EXPONENTS, NATURAL LOG-ARITHMS AND FACTORIALS. CALCULATORS SHOULD BE BROUGHT TO EVERY CLASS MEETING. CALCULATORS CAN NOT BE SHARED DURING EXAMS. CALCULATORS BUILT INTO CELL PHONES AND PDA'S ARE UNACCEPTABLE.

2 Supplemental Texts

A fun book which is highly recommended is *The Cartoon Guide To Statistics* by Larry Gonick & Woollcott Smith. Another good book is, *Statistics for People Who (Think They) Hate Statistics*, 2nd edition, by Neil J. Salkind.

3 Student Conduct and Discipline

Each student is expected to be fully acquainted and comply with all published policies, rules, and regulations of SHSU, copies of which shall be available to each student for review online and/or at various locations on campus. Students are also expected to comply with all federal and state laws.

3.1 Academic Honesty

SHSU expects all students to engage in all academic pursuits in a manner that is above reproach and to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. SHSU may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

3.2 Cell Phone Policy

Do not let your cell phone ring during class! Do not answer your cell phone during class! Do not use instant messaging during class! If this is unacceptable do not come to class.

3.3 Movements Into and Out of Class

Students should not come and go from the classroom during the lecture. This interrupts the flow of class material, distracting both the students and the professor. Please be courteous by arriving to class on time and refrain from leaving the room until the class is dismissed.

3.4 Food and Drink in the Classroom

The Dean has explicitly requested that we enforce the prohibition of food and drink in the classrooms. Please do not bring food or drink into class.

4 Course Description

The purpose of this course is to expose the student to the use of inferential statistics and statistical modelling (regression techniques). Topics include: statistical inference (confidence intervals & hypothesis testing), analysis of categorical data, regression, and analysis of variance (ANOVA).

5 Course Objective

The major objectives of this course are:

1. To learn how to apply math and statistics to improve thinking, problem solving, and decisions.
2. To develop the specific skills, competencies, and points of view needed by professionals in business.
3. To learn how to analyze and critically evaluate ideas, arguments, and points of view.
4. To learn the fundamental principles, generalizations, and theories of statistics.
5. To learn the terminology and methods of quantitative analysis.

6 Course Evaluation Process

| | |
|---|---------------|
| Best three midterm exam scores (there will be 4 mid-term exams, each exam is potentially worth 100 points) | 300pts |
| Project scores | 100pts |
| Final Exam | 100pts |
| Total available points ^a | <hr/> 500 pts |
| <hr/> ^a All exams are mandatory. However, I will drop the lowest midterm exam score. The final exam grade can not be dropped. | |

Projects: There will be two project assignments. Projects will consist of case studies which require you to apply the things we have learned in the course. Each project will be worth 50 points.

Exams: There will be 4 midterm exams plus the final. Exams will consist of multiple choice questions and problems similar to the assigned homework. The exams will be closed book, however students will be allowed the use of a calculator. Students will be given the entire class period to complete the exam. Each student may drop the single lowest midterm exam score. Since your lowest midterm exam score will not be used in computing your course grade, **there will be no makeup exams** – a missed exam will be scored as a zero.

Students should understand this policy clearly. There are no make-up exams for whatever reason. If you miss the exam for a court date, illness, doctor's appointment, car accident, death in the family, or any other reason, that exam will be scored as a zero. I will drop the single lowest mid-term exam from the grade calculation.

Exam scores will be posted on BlackBoard, but your grade for the course will only be available on SamInfo. The final exam will be comprehensive. All students must take the final exam. Letter grades will be assigned as follows:

| % of Total Available Points Earned by Student | Grade Assigned |
|---|----------------|
| 90% + | A |
| 80 – 89 % | B |
| 70 – 79 % | C |
| 60 – 69 % | D |
| 0 – 59 % | F |

6.1 Exam Dates

Exam #1 Wednesday, February 20
 Exam #2 Monday, March 24
 Exam #3 Monday, April 14
 Exam #4 Monday, May 5
 Comprehensive Final Exam Monday, May 12, 5:00 – 7:00 p.m.

Bring your calculator to every class and especially to each exam:(1) a no. 2 pencil (2) your calculator. You will need at least 5 scantrons for the semester.

7 Important Dates

January 21 MLK Day, Holiday
 March 10 – 14 Spring Break.
 March 21 Good Friday holiday .
 May 12 Final exam, 5:00 – 7:00 p.m.

8 Attendance

Attendance will be recorded for each class meeting. According to university policy “Regular and punctual class attendance is expected of each student at Sam Houston State University.” (See your undergraduate catalog.) Starting with the second class meeting, attendance will be taken.

IMPORTANT: While the student is in class he/she is expected to be awake and paying attention. Students should not study for another class while in my class. Students not willing or not able to pay attention and participate in the class discussion should not be in class.

9 Student Absences on Religious Holy Days

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student who is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

“Religious holy day” means a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20, United States Tax Code.

10 Disabled Student Policy

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request help with academically related problems stemming from individual disabilities from their instructors, school/department chair, or by contacting the Chair of the Committee for Continuing Assistance for Disabled Students and Director of the Counseling Center, Lee Drain Annex, or by calling (936) 294-1720.

If you have a disability that may adversely affect your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: no accommodation can be made until you register with the Counseling Center.

11 Tips for Success

Over the years I have collected a list of study habits followed by the most successful students.

1. Read the assigned chapter before coming to class.
2. Pay attention to the lecture. Concentrate on staying tuned into the class discussion.
3. Ask questions when you don't understand.
4. Review lecture notes as soon as possible after the lecture.
5. **Work as many sample problems as possible.**
6. Review class notes and worked problems on a regular basis.
7. Create a study schedule and stick to it. Even when there is nothing new to study, stick to your schedule and review old material.
8. Read the chapter as many times as it takes for you to understand and remember it. (once lightly – once for understanding – once for review)
9. Discuss the material with other students. Try to help others who are having difficulty understanding.
10. Don't fall behind. Don't wait until the last minute. Do it now!

12 Course Outline

| Date | Lesson | Topic |
|------------------------|--------|--|
| Wednesday, January 16 | 1 | Review descriptive statistics |
| Monday, January 21 | | MLK Day |
| Wednesday, January 23 | 2 | Probability |
| Monday, January 28 | 3 | Probability |
| Wednesday, January 30 | 4 | Binomial Distribution |
| Monday, February 04 | 5 | Poisson & Hypergeometric Distributions |
| Wednesday, February 06 | 6 | Uniform Distribution |
| Monday, February 11 | 7 | Normal & Exponential Distributions |
| Wednesday, February 13 | 8 | |
| Monday, February 18 | 9 | Sampling Distributions, Confidence Intervals |
| Wednesday, February 20 | | Exam # 1 |
| Monday, February 25 | | |
| Wednesday, February 27 | 10 | Hypothesis testing for means |
| Monday, March 03 | 11 | Hypothesis testing for proportions |
| Wednesday, March 05 | 12 | Comparing two means |
| Monday, March 10 | | Spring Break |
| Wednesday, March 12 | | Spring Break |
| Monday, March 17 | 13 | Comparing two proportions - Chi Sq. test |
| Wednesday, March 19 | 14 | Hypothesis testing for two variances |
| Monday, March 24 | | Exam # 2 |
| Wednesday, March 26 | 15 | ANOVA |
| Monday, March 31 | 16 | ANOVA |
| Wednesday, April 02 | 17 | ANOVA |
| Monday, April 07 | 18 | Linear Regression & Correlation |
| Wednesday, April 09 | 19 | Linear Regression & Correlation |
| Monday, April 14 | 20 | Linear Regression & Correlation |
| Wednesday, April 16 | | Exam # 3 |
| Monday, April 21 | 21 | Multiple Regression |
| Wednesday, April 23 | 22 | Multiple Regression |
| Monday, April 28 | 23 | Time Series Forecasting |
| Wednesday, April 30 | 24 | Time Series Forecasting |
| Monday, May 05 | | Exam # 4 |
| Wednesday, May 07 | | Review |

Revised 1-16-2008

Economic Analysis of Strategy

ECO 560 – Fall 2007 – Tuesday 6:00-8:50pm

Instructor: Mark W. Frank, Ph.D.
Office: Smith-Hutson Business Building, Room 237-K
E-Mail: markfrank@shsu.edu
Online: Grades and other material will be placed on Blackboard
Office Hours: Tuesday & Thursdays, 2 to 3:30 pm (walk-ins at other times are welcome).

Required Books:

- Games of Strategy Second Edition (2004) by Avinash Dixit and Susan Skeath
- A Beautiful Mind (1998) by Sylvia Nasar

Description: This course offers a study of game theoretical tools and their application to important real-world economic phenomena. Topics include: the organization of industry, labor and work-place economics, international trade policies, government and voting strategies, the role of legal institutions in the economy, and bargaining and bidding strategies.

Objectives: The primary objective of the course is to apply game theoretical tools and strategy to real-world economic phenomenon. Upon completion of the course, students should expect to have an understanding and appreciation of:

1. Equilibrium in static (single-move) and dynamic games,
2. Equilibrium in simultaneous and sequential games,
3. Equilibrium in games with complete and incomplete information,
4. The nature of optimal strategies; including Pure strategies, Nash strategies, Maximin strategies, and Mixed strategies,
5. The usefulness of game theory analyzing in a variety of real-world business and political situations.

Evaluation: Grades will be based on problem sets (many of which will include an in-class portion), class ranking in an online competitive strategy game, and three examinations. The first two exams will consist of multiple choice, short answer, and fill-in-the-blank questions. The final exam is take-home and comprehensive. Each of the exams will be worth 20% of the final grade. Your average from all the problem sets will be worth 25% of the final grade. The online

competitive strategy game will be worth the remaining 15% of the final grade. Letter grades will be assigned in the following manner:

Above 90.0% = A, 80.0% to 89.9% = B, 70.0% to 79.9% = C, Below 69.9% = F .

Attendance Policy: Regular and punctual class attendance is expected; many of the homework assignments will have in-class components that cannot be made up if class is missed. All late homework assignments are assessed a penalty of 5 points per day.

Student Absences on Religious Holy Days Policy: Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed.

Disabled Student Policy: It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request help with academically related problems stemming from individual disabilities from their instructors, school/department chair, or by contacting the Chair of the Committee for Continuing Assistance for Disabled Students and Director of the Counseling Center, Lee Drain Annex, or by calling (936) 294-1720.

Tentative Course Outline:

| Class Days: | Topic: | Readings: |
|--|--------------------------------------|---|
| Aug 21, 28 | Introduction & Sequential Move Games | Dixit & Skeath, ch.1 – ch.3 Nasar, Part 1 (prologue – ch.20) |
| Sept 4, 11, 18, 25 | Simultaneous Move Games | Dixit & Skeath, ch.4 – ch.5 Nasar, Part 2 (ch.21 – ch.29) |
| October 2 | Exam 1 | |
| Oct 9, 16, 23 | Mixed Strategies & Uncertainty | Dixit & Skeath, ch. 7 – ch.9 Nasar, Part 3 (ch.30 – ch.37) |
| Oct 30, Nov 6 | Applications | Dixit & Skeath, TBA Nasar, Part 4 (ch.38 – ch.46) |
| November 13 (no class Nov 20) | Exam 2 | |
| Nov 27, 4 | Applications | Dixit & Skeath, TBA Nasar, Part 5 (ch.47 – epilogue) |
| Tuesday December 11th @ 8 pm | Exam 3 | |

COURSE SYLLABUS - FIN 531

Spring 2008

INSTRUCTOR: Dr. Bala Maniam **COURSE TITLE:** Introduction to Institutions, Investments and Managerial Finance

OFFICE PHONE: (936) 294 -1290 **OFFICE:** SHB 210M

OFFICE FAX: (936) 294 -3074 **EMAIL:** maniam@shsu.edu

OFFICE HOURS: Mon/Wed: 9:30 a.m. - 10:45 a.m.
Wed: 12:30 p.m. - 2:30 p.m.
Other time: By appointment

REQUIRED TEXT: Fundamentals of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Alan J. Marcus, 5th edition, McGraw-Hill Irwin Publishers, 2007.

CALCULATOR: All students are required to bring business calculator to class daily. The instructor will be using the Texas Instrument's Business Analysis calculator (BA II PLUS Professional). Students are strongly encouraged to get the same or the BA II Plus Professional.

COURSE DESCRIPTION: A thorough understanding of financial institutions, investments and corporate finance is the core of this course. In the financial institution area it covers the creation and control of money and credit, security markets, and international finance. This is followed by investments area where it is discussed from an individual investor's perspective. Finally, business finance from the perspective of a financial manager is analyzed.

STUDENT SYLLABUS GUIDELINES: You may find online a more detailed description of the following policies. These guidelines will also provide you with a link to the specific university policy or procedure: <http://www.shsu.edu/syllabus/>

COURSE OBJECTIVES: This course will provide a comprehensive study of the fundamental principles and theoretical framework of financial institutions, investments and managerial finance. The course will focus on financial institutions at the macro level, and at the micro level for investments and managerial finance. Students are expected to achieve a working knowledge of these three functional areas of finance at the end of the semester. Specifically,

1. Understand corporation and the role of financial manager.
2. The role of financial markets and institutions
3. Have a clear understanding of accounting and finance
4. Understand time value of money and its application to corporate finance
5. Demonstrate an understanding of and ability to value bonds and their appropriate yields.
6. Demonstrate an understanding of and ability to value stocks.
7. Demonstrate an understanding of and ability to apply the various tools of capital

- budgeting.
8. Demonstrate the understanding of discounted cash-flow analysis to make investment decisions.
 9. Demonstrate the understanding of project analysis
 10. Understand risk and return and opportunity cost of capital.
 11. Understand risk and return and its context in capital budgeting.
 12. Understand cost of capital
 13. Understand corporate financing and governance.
 14. Understand venture capital, IPOs, and seasoned issues.
 15. Understand long-term debt and its importance to a firm
 16. Understand and be able to analyze financial statements
 17. Understand the short-term financial planning and working capital management
 18. Demonstrate an understanding of international finance

EVALUATION CRITERIA: The course evaluation are based on the following criteria

Essential Objectives

1. Learning fundamental principles, generalizations or theories
2. Learning to apply course material

Important Objective

3. Developing skill in expressing oneself orally or in writing

ATTENDANCE: Regular class attendance is necessary to do well in my class and attendance will be taken during each class period.

HOMEWORK: Homework will be assigned and collected at the beginning of the class.

EXAMS: Exams are designed to test your understanding of facts, concepts, and problem-solving methods. Your ability to perform well on exams will require a large amount of preparation involving EXTENSIVE individual practice on problems and examples in the text. It is up to YOU to motivate yourself to devote the appropriate amount of time to such practice. There will be three semester exams and a comprehensive final exam. No make-up exams will be given.

READING: The nature of the course necessitates that the chapters from the text and other assigned materials be read before coming to class. Discussions will be presented with the assumption that materials have been read and studied by each student. There are topics and terms which are purely descriptive and will be discussed in class only to the extent that the class members have questions.

RESEARCH PROJECT

Every student is expected to turn in a twenty page research paper. The instructor will suggest some topics in class. The paper must be typed using 12 cpi font, double spaced with 1 inch margins on all sides. More details are given below.

GRADES: The following make up this class grade.

Exams (3)

300

| | |
|------------------------------|------------|
| Final exam | 100 |
| Research Project | 200 |
| Homework/Class Participation | <u>100</u> |
| Total | 700 |

The usual 90% or higher is an A, 80%-89.9% is a B, 70%-79.9% is a C, and below 70% is a F.

TENTATIVE SCHEDULE:

| Dates | Subject |
|-------------------|--|
| Jan. 28 – Feb. 4 | The corporation and the financial manager, why corporations need financial markets and institutions, accounting and finance. |
| Feb. 11 | Exam 1 (Ch 1 - 3 and notes) |
| Feb. 18. – Mar. 3 | Time value of money, valuing bonds, valuing stocks. |
| Mar. 17 | Exam 2 (Ch 4 - 6 and notes). |
| Mar. 24 – Apr. 7 | NPV and other investment criteria, discounted cash-flow analysis to make investment decisions, project analysis, risk and return and the opportunity cost of capital. risk and return and capital budgeting, cost of capital |
| Apr. 14 | Exam 3 (Ch 8 - 12 and notes). |
| Apr. 21 | Corporate financing and governance, venture capital, IPOs, and seasoned issues, Debt policy, financial statements analysis, short-term financial planning and working capital management, and international finance |
| TBA | Exam 4: Comprehensive Exam |

Note: The exam date is subject to change if need arises. Any change announcement will be made at least one week prior to the scheduled date. Please check with your class mates for any change announcement if you are absent on a particular date.

RELIGIOUS HOLY DAYS: Students who are absent from class for observance of a religious holy day will be allowed to take an examination or complete an assignment scheduled for that day within one (1) week of returning to class. The student, not later than the 15th calendar day after the first day of the semester, must notify the instructor in writing of each scheduled class day that he/she will be absent for a religious holy day.

DISABLED STUDENTS POLICY: It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex or by calling extension 1720.

ACADEMIC HONESTY: "Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the class room. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action." Code of Student Conduct and Discipline, Section 5.3, as printed in Guidelines. Members of this class are subject to these guidelines.

NO CELL OR PAGERS: All cell phones and pages must be turned off while in class. Anyone caught text-messaging or using their cell phone or pager will be told to leave the class immediately. Also 10 points will be subtracted from the following exam for such violation.

OTHERS:

- a. The Wall Street Journal: Students are required to read The Wall Street Journal daily and initiate discussions in class on topics relevant to class material. It will also help in your research topic and bonus questions may be given in the exam based on the readings from WSJ.
- b. Seating: A seating chart will be circulated at the beginning of the second class period. Your seat at that time will become your permanent seat. This helps me learn your name quickly and helps you learn your classmates' names.
- c. Exam period: During exams a student is permitted to leave the room only upon the completion of the exam and after turning in the exam to the professor.
- d. No hat policy: Students are expected to either take off their hats while in class or flip it around (so the front of the hat is now at the back). Please note failure to do so will result in points deducted from your forthcoming exams.
- e. No drinks/food policy: Students are not allowed to bring any kinds food or drinks into the class room (except bottled water) into the classroom.

Research Paper Requirements and Due Dates

1. Pick one of the suggested topics and look for academic articles after first day of class.
2. Be sure you can get at least 20 peer-reviewed journal articles. One good place is JSTOR data base which we have at SHSU.
3. Draft an outline of the paper so you have some idea on the direction that you plan to take in the paper. Also a half page double space proposal of the paper is due on Feb 18th 2008.
4. Compile your references (>20) and turn in a list on Feb. 25th. 2008.
5. Your draft of the paper is due on April 7th 2008. You need to submit your paper to turnitin.com to check for similarities before submitting your draft to me. You need to fix those similarities and only then you submit it for my suggestions. More information about this will be given in class
6. You will then incorporate my suggestions and submit your paper one more time into turnitin.com and fix any similarities found. You will then submit your final paper to me on April 4th 2007. Please note you may submit multiple times into turnitin.com before sending me your final draft version.
7. Turn it all your references, a disk copy of your final paper as well as a hard copy of your paper on May 5th 2008. Also email a copy the final paper to balamaniam@yahoo.com.

Sam Houston State University
College of Business Administration
Department of General Business and Finance

GBA 587—Research Writing in Business
Spring 2008

CID: 4111 **Sec:** 02
Schedule: Wednesday, 2:00-4:50 pm
Location: 140 Smith-Hutson Bldg.

Instructor: Kathy L. Hill, Ph.D.
Office: 210C Smith-Hutson Bldg.
Phone: 936-294-1288
Fax: 936-294-3074
E-mail: khill@shsu.edu

Office hours: Tuesdays - 12:30 - 4:00 at SHSU and 5 - 6 pm at the University Center
Wednesdays – 12:30 - 2 pm at SHSU
Thursdays and Fridays - by appointment

Textbooks:

Required: Hynes, Geraldine E. *Managerial Communication: Strategies and Applications*. 4th Ed. McGraw-Hill, 2008.

Recommended: Alred, G.J., Brusaw, C.T., & Oliu, W.E. *The Business Writer's Handbook*. 8th Ed. Bedford/St. Martin's Press. 2005.

Course Description:

This course presents principles of communication that apply to the needs of today's business professionals. It is designed to help students improve the writing and speaking skills that effective managers use in various business contexts.

Course Objectives:

Students will

- Appreciate the importance of good communication skills for business success.
- Understand the communication process on four levels - interpersonal, group, organizational, and intercultural.
- Know how to communicate effectively with coworkers, supervisors, subordinates, customers, and other stakeholders.
- Develop listening habits that enhance interpersonal and organizational communication.
- Learn how to conduct research on contemporary business issues and how to develop written and oral reports of the research results that are appropriate for business audiences.
- Sharpen the oral and written communication skills that are most useful in the workplace and in the SHSU Graduate Business Program.

Course Requirements:

1. Regular and punctual class attendance. Roll will be taken every class period. Students will be rewarded with 10 bonus points for perfect attendance. **FOUR (4) absences will result in a failing grade for the course.**

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose, without penalty. University policy 861001 provides the procedures to be followed by the student and instructor. If you plan to be absent due to observance of a religious holy day, you must notify the instructor in writing by **January 30, 2008.**

2. Preparation for class. You are expected to have read the assigned material before the class during which it is discussed. PowerPoint® slides for each textbook chapter are available on the Blackboard course site.
1. Participation in all class activities. Class sessions provide opportunities to practice your communication skills. **If a student does not participate in scheduled presentations, he/she will fail the class.**
4. Computer proficiency, especially in the use of MS Word or WordPerfect, PowerPoint® graphics software and the Internet for conducting research. All written assignments are to be word-processed.
5. Timely completion of all course assignments. Late written assignments (exams, reports) will cost **5 points** per day. Late oral assignments (presentations, interviews, listening exercise) will cost **5 points** per class meeting. If you are absent from class when an assignment is due, you will avoid the late penalty by submitting your work early. The last date any late work will be accepted is **Wednesday, May 7, 2008**
6. Appropriate academic conduct. Unprofessional, disruptive, or disrespectful behavior will not be tolerated. Plagiarism (submitting others' work without appropriate citation or allowing others to submit your work without citation) will not be tolerated.
7. Cell phone and personal computer use in class. Using cell phones or other electronic devices during class is prohibited. Using computers during class for any purpose other than the assigned task or for taking lecture notes will cost **5 course points** for each misuse.

Students with Disabilities:

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. Students with a disability that affects their academic performance are expected to register with the SHSU Counseling Center and to notify the instructor the first week of the semester so that reasonable accommodation can be arranged, ensuring that participation and achievement opportunities are not impaired. For more information contact the

Director of the Counseling Center, chair of the Committee for Continuing Assistance for Disabled Students, at 936-294-1720.

Sam Houston Writing Center:

Writing tutors will help you generate, organize, or revise a draft of any assignment. The center is located in Farrington 111 on SHSU's main campus and has both day and evening hours. The center also provides distance tutoring. Walk in, email wctr@shsu.edu or call 936-294-3680 for more information.

NOTE: Working with Writing Center personnel does not guarantee a satisfactory grade on any assignment in this course.

Summary of Assignments:

| | |
|---|------------|
| 2 exams on assigned reading @ 50 pts each = | 100 |
| Impromptu | 25 |
| Listening Exercise | 25 |
| Interview Role Play | 75 |
| Memo Makeover | 75 |
| Survey / Questionnaire | 50 |
| Audit Report | 150 |
| Persuasive Presentation | <u>100</u> |
| Total points = | 600 |

Grade Distribution:

- 600-540 pts = A (90%)
- 539-480 pts = B (80%)
- 479-420 pts = C (70%)
- below 420 pts = F

All cut-offs are firm. Grades will not be curved.

NOTE: The proper time to challenge a score on an assignment is immediately after receiving your score, not at the end of the semester.

Weekly Schedule:

| Dates | Topics and Assignments | Chapters |
|--------------|--|-------------------------|
| Jan 16 | Introduction to the course | |
| Jan 23 | Communication in Contemporary Organizations The Managerial Communication Process Technologically Mediated Communication Impromptus Due | 1 2 3 |
| Jan 30 | Contemporary Managerial Writing Routine Messages | 4 5 |
| Feb 6 | Memo Makeovers Due Management Reports and Proposals Managerial Listening | 6 7 |
| Feb 13 | Listening Exercise Due | |
| Feb 20 | Asking Questions in Surveys and Interviews Exam 1 | pp. 164-165, 258-260 |
| Feb 27 | Intercultural Managerial Communication | 9 |
| Mar 5 | Managing Conflict Surveys / Questionnaires Due | 10 |
| Mar 12 | No Class Spring Break | |
| Mar 19 | Principles of Interviewing Employment Interviews, Performance Reviews | 12 |
| Mar 26 | Interview Role Plays Due | |
| April 2 | Managerial Negotiation APA citation style, formal report parts | 11 |
| April 9 | Managing Meetings and Teams | 13 |
| April 16 | Making Formal Presentations Principles of Persuasion | 14 |
| April 23 | Audit Reports Due Visual Aids and PowerPoint Principles Nonverbal Communication | 8 |
| April 30 | Exam 2 | |
| May 7 | Persuasive Presentations Due | |
| May 14 | (2 – 4 pm) Persuasive Presentations Due | |

Disabled Student Policy

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request help with academically related problems stemming from individual disabilities from their instructors, school/department chair, or by contacting the Chair of the Committee for Continuing Assistance for Disabled Students and Director of the Counseling Center, Lee Drain Annex, or by calling (936) 294-1720.

Attendance Policy:

Class attendance is mandatory and influences your grade. **You will be responsible for keeping up with your position on absences and tardies.** You are not penalized for two (2) or fewer absences when assignments have not been missed. Two (2) tardies are treated as one absence. Your final class average will be lowered for each absence in excess of the two (2) absences. EXAMPLES: If you have 3 absences, then your final overall average will be reduced by minus -5 points; 4 absences will result in your final average being reduced by minus -10 points; 5 absences, then minus -15 points; etc.! **YOU ARE EXPECTED TO BE IN CLASS ON TIME, AND TO STAY FOR THE ENTIRE CLASS ONCE YOU ARRIVE!** NOTE: IF YOU LEAVE AFTER ATTENDANCE HAS BEEN TAKEN YOU WILL HAVE ONE (1) POINT DEDUCTED FROM YOUR FINAL AVERAGE.

Class Policy:

You must be registered for the course to attend class; thus, no visitors are allowed. **Food, drinks,** tobacco products, tape recorders, and **ACTIVATED cell phones are NOT allowed** in the classroom! Should you use your cell phone or should it ring in class, then your final grade will be lowered by one (1) point per instance. Caps/hats and cell phones are **NOT** allowed on test days! Strategic audit reports (hardcopy) are due at the beginning of the class in which your presentation is scheduled. The last day for dropping course without a grade is Friday, March 7, 2008.

| DATE | ASSIGNMENT |
|------|--|
| 1/22 | Introduction and Course Overview |
| 1/29 | Course Overview Continues, Form Teams and Select Companies for Strategic Audits |
| 2/05 | “Overview of How to Do A Strategic Audit” and Schedule Individual Strategic Audits |
| 2/12 | Library Orientation to the Business Databases used to Write a Strategic Audit Report |
| 2/19 | Trial Simulation Exercise [two iterations] |
| 2/26 | Simulation begins [one iteration] |
| 3/04 | Simulation and “How to Write and Present a Strategic Audit Prep Day” |
| 3/11 | Spring Break |
| 3/18 | Simulation and Individual Strategic Audit Presentations [two per class] |
| 3/25 | Simulation and Individual Strategic Audit Presentations [two per class] |
| 4/01 | Simulation and Individual Strategic Audit Presentations |
| 4/08 | Simulation and Individual Strategic Audit Presentations |
| 4/15 | Simulation and Individual Strategic Audit Presentations |
| 4/22 | Simulation and Individual Strategic Audit Presentations |
| 4/29 | Simulation ends and Individual Strategic Audit Presentations and Final Exam* |
| 5/06 | Team Reports on Simulation, Final Exams Due* and Course Evaluation |

NOTICE: ANYONE CAUGHT CHEATING OR PLAGARIZING (software used) WILL FAIL THE COURSE AND BE RECOMMENDED FOR ACADEMIC EXPULSION FROM THE UNIVERSITY!

SPRING 2008

Sam Houston State University
College of Business Administration
Department of Management & Marketing

SHSU College of Business Administration - Department of Management & Marketing

Marketing 570 (Marketing Seminar)
Section: 01 / Tuesday 6:00 - 9:00 / SHB 336

Instructor: Sanjay S. Mehta, Ph.D.
Office No: SHB 236M
Phone No: W: 936-294-1312; Fax: 936-294-4284
E-Mail: Mehta@SHSU.Edu
Blackboard: www.shsu.edu
Office Hr: MW: 9:00 – 12:00 & TT 1:00-3:00 or by appointment
Any office hours may be interrupted by Official University business (e.g., committee meetings)

Required Text: **Marketing Management : A Strategic Decision-Making Approach (2008), John W. Mullins, Orville C. Walker, and Harper W. Boyd, 6th edition, McGraw-Hill Irwin.**

Software: You will be able to access all software (programs) from off campus sites via remote access (assuming you have high speed connection). **See attached instructions**

Library: There is a reference book (i.e., The Marketing Plan by Cohen) in the Library (i.e., Reserve Desk on the right) that may help you in this class.

Suggested Text: *Marketing Management* by Philip Kotler and Kevin Lane Keller; *Marketing Management* by Peter and Donnelly; *Marketing Management* by Winer; etc.

☞ **Course Description:** This course is designed to engage the student in the application of managerial principles in the development and execution of marketing strategy. The course will take an analytical approach to strategy formation as it relates to marketing management activities of business enterprise. Focus will be on the development of a strategic framework for decision making for organizations. To make sure students are grasping these concepts, the class will use several measurement techniques (i.e., quizzes, exams, group and individual projects, etc.).

☞ **Course Objectives:** To gain an understanding of the fundamental principles and concepts of strategic marketing management. More specific objectives include:

- ✓ To review the essentials of marketing management;
- ✓ To understand the impact of strategic market decisions on the firm (those decisions regarding objectives, policies, strategies, and plans and controls);
- ✓ To concentrate on decision models found in practice and widely applicable by today's marketing managers;
- ✓ To develop students' insights into "real world" frustrations/rewards of making marketing decisions;
- ✓ To investigate the social, ethical, global, technological, legal, etc. dimensions of marketing management.

- ☆ **Prerequisite** - You are required to have taken the equivalent of Principles of Marketing (MKT 371) course.
- ☆ **Student Syllabus Guidelines:** You may find a more detailed description of the policies online. These guidelines will also provide you with a link to the specific university policy or procedure. See: <http://www.shsu.edu/syllabus/>
- ☆ **Academic Dishonesty:** Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any type of *scholastic dishonesty (e.g., cheating, plagiarism, collusion, etc.) will NOT be tolerated at all*. If any student(s) is/are found involved in any act of academic dishonesty, serious action *will* be taken. Please make sure *not* to plagiarize anyone else's work either intentionally or unintentionally. Plagiarism is defined as *using someone else's words or ideas without proper attribution*. The proliferation of Web pages and electronic publications makes it easy for plagiarism, accidental or otherwise, to occur. When in doubt, make sure to include a full citation as a reference at the end of the paper.
See: <http://www.shsu.edu/administrative/faculty/sectionb.html#dishonesty>
- ☆ **Classroom Rules of Conduct:** The course will be taught as a **seminar format** (versus a lecture) where communication is two way (not one-way). Students are expected to come to class prepared to discuss the material for the day. In addition, students are expected to assist in maintaining a classroom environment that is conducive to learning. Students are to treat faculty and students with respect. **Students are to turn off all cell phones, PDA, Blackberry, IPOD, and all noise making devices (e.g., beepers) while in the classroom. Under no circumstances are cell phones or any electronic devices to be used or seen during class.** Students may tape record lectures provided they do not disturb other students in the process. **Please do not play games, send messages, surf the internet, etc. during class.**
 - * Due to the continuous abuse and misuse of the class electronic devices policy during the previous semesters, I am implementing a **new policy**.
 - The first time your cell phone/beeper goes off (during class) or I catch you playing games or text messaging, etc., you will be warned. **This includes walking out during class to answer a phone call and returning later. If you need to leave the class for some reason, please inform me prior to class.**
 - The second time there will be a 5% reduction on your overall average for the semester (i.e., if you have an 83%=B at the end of the semester, you will now have a 78%=C).
 - The third (and all subsequent) time(s) is when you drop a letter grade for each incident.
More specifically:
 - * You should be prepared for every class. That is, you are responsible for reading the text before coming to class. I may open every class by asking someone to summarize the topic of the day. Also, do not hesitate to ask questions in class, because usually another student has the same question. You are also responsible for any material handed to you in class the previous week (e.g., a business week article).
 - * Please refrain from coming late and/or leaving early, talking to other students during class, and reading the newspaper. **Tardiness (which here includes coming late or leaving early) will be treated as ½ of an absence.**
 - * As per **university policy**, *there will be no smoking, drinking, and eating* allowed in the class.
 - * Please refer to the Catalogue, Schedule, and www.SHSU.Edu for *important dates* (e.g., drop date, final exam, and spring break).
 - * **No assignments will be accepted late** (*no acceptance*)
 - * Every attempt will be made to make the lecture notes available *prior to class* on Blackboard

(www.shsu.edu) or on the network drive (i.e., t:\mkt\ssm\mkt472\).

- ☆ **Student Absences on Religious Holy Days:** Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. *See Student Syllabus Guidelines:* http://www.shsu.edu/~vaf_www/aps/documents/861001.pdf
- ☆ **Students with Disabilities Policy:** It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should visit with the Office of Services for Students with Disabilities located in the Counseling Center. *See Student Syllabus Guidelines.* http://www.shsu.edu/~vaf_www/aps/811006.html
- ☆ **Visitors in the Classroom:** Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.
- ☆ **Attendance:** Regular attendance is *strongly recommended, encouraged, and required* to succeed in this course. Based on personal experience, ***success in Mkt 570 is highly correlated with attendance.*** A record of class attendance will be maintained (with the assistance of a [seating chart](#)), for the purpose of giving a *curve, attendance, and participation grade* at the end of the semester (see *Curve* below). The attendance and participation grades will be based on a ***relative scale*** rather than an absolute scale (i.e., how you did in both the areas relative to the rest of the class). The attendance sheet may be passed around *any time* during the lecture period. ***It is your responsibility (and not mine) to make sure that you have signed the attendance sheet. Any student who misses MORE THAN 3 classes during the semester will automatically receive an "F" in the course (no exceptions).***
- ☆ **Exam:** There will be **2 exams** in this course (**one mid-term and one final exam**). If you come *beyond 10 minutes* of the scheduled time, you will not be allowed to take the exam. **No late/early/improvement exam will be given.**
- ☆ **Quizzes:** **Online quizzes will be giving during the semester.** You will be responsible for material covered during the *next lecture* (i.e., you have to take the quiz prior to me lecturing in class). The **lowest quiz grade for the semester will be dropped** to compute the overall quiz average.
- ☆ **Project:** Each student team (consisting of 3-4 students) must do the project(s) together during the entire semester. Every student team must appoint a team leader (who will serve as my contact person). It will involve writing a marketing plan for a local business. The project will utilize a "competition format" with the final grade being determined by the owner (50%), instructor (50%). **THE GROUP(S) WITH THE BEST MARKETING PLAN WILL NOT HAVE TO TAKE (i.e., exempt from) THE FINAL EXAM. Further, the group will receive a 100 for their final exam grade to compute their overall average. More details to be provided later.**
- ☆ **Homework:** Periodically, homework (e.g., cases, etc.) will be assigned during the semester. This will have to be done *as a group*.

- ☆ **Curve:** If necessary, a curve will be given at the *end of the semester* (i.e., once all the grades are in); such that the *class average is 85%*. ANY END OF THE SEMESTER CURVE WILL APPLY USING THE FOLLOWING POLICY.
 - ✓ Any student who misses **ONLY 1 class (irrespective of the reason)** during the entire semester will automatically receive an end of semester curve (e.g., if the class average at the end of the semester is 83%, then you will receive a 2% curve). If the class average is greater than 85, then a “*border line curve*” (e.g., 89, 79, 69, and 59) will be given.
 - ✓ Any student who **misses 2 classes** during the entire semester will NOT receive any curve but will also not be penalized.
 - ✓ Any student who **misses 3 classes** will **LOOSE 5%** on the overall end of the semester average for the class.
 - ✓ **ANY STUDENT WHO MISSES MORE THAN 3 CLASSES (i.e., 4 or more) DURING THE SEMESTER (IRRESPECTIVE OF REASON) WILL AUTOMATICALLY RECEIVE AN “F” IN THE COURSE (NO EXCEPTIONS).**

- ☆ **Weight:** Grades for the semester will be assigned on the following basis: **Mid-term exam** – 20%, **Final exam** – 10% **Attendance/Participation** – 10%, **Project** - 30%, **Homework/Assignment** – 10%, **Quizzes** – 20%. All exams and assignments will be graded on a 100-point scale.

- ☆ **Evaluations:** Peer evaluations may be done confidentially at the end of each group assignment. This will be used to compute individual grades for the assignment. Members of a group have the right to “fire” any member if he/she is not doing his/her share of the work. The “fired” member may either join a different group or be forced to do all the work on his/her own. If you do not turn in a peer evaluation for a particular assignment, equality among the members will be assumed (i.e., the group grade will be the individual grade). While one copy of the peer evaluation form is attached to the syllabus, additional forms may be obtained from Blackboard.

- ☆ **Grade:** **All grades will be posted regularly on Blackboard. No grades will be given over the telephone or via e-mail.** Final grades will be posted on Sam-Info *between 24-48 hours after the scheduled final exam*. Final grades will be based on the following grading system (%): 90.00-100.00=A; 80.00-89.99=B; 70.00-79.99=C; 60.00-69.99=D; <60.00=F

- ☆ **Syllabus:** This syllabus is a tentative outline for the semester. It is meant to be a guide. Several items are subject to change (e.g., exams may be moved up in time, certain topics may be stressed more or less than indicated, etc.).

COURSE OUTLINE

| WEEK | DATE | TOPIC | CHAPTER |
|-------------|-------------|---|----------------|
| 2 | 1/22 | Introduction The Marketing Management Process <i>Members of the SBDC class visit</i> | 1 |
| 3 | 1/29 | The Marketing Implications of Corporate & Business Strategies Understanding Market Opportunities <i>Business owners class visit</i> | 2 3 |
| 4 | 2/5 | Understanding Consumer Buying Behavior Understanding Organizational Markets and Buying Behavior | 4 5 |
| 5 | 2/12 | Measuring Market Opportunities: Forecasting & Market Knowledge Targeting Attractive Market Segments | 6 7 |
| 6 | 2/19 | Differentiating and Positioning Business Strategies:” A Foundation for Marketing Program Decisions | 8 9 |
| 7 | 2/26 | Product Decision <i>Review and Catch-up</i> | 10 |
| 8 | 3/4 | Exam 1 | 1-10 |
| 9 | 3/13 | SPRING BREAK | N/A |
| 10 | 3/18 | Pricing Decision Distribution Channel Decisions | 11 12 |
| 11 | 3/25 | Integrated Promotion Decisions Marketing Strategy for the New Economy | 13 14 |
| 12 | 4/1 | Strategies for New and Growing Markets Strategic Choices for Mature and Declining Markets | 15 16 |
| 13 | 4/8 | Organizing and Planning for Effective Implementation Measuring and Delivering Marketing Performance | 17 18 |
| 14 | 4/15 | Catch-up day; Class time to work on Marketing Plan Possible revisit of business owners | N/A |
| 15 | 4/22 | Marketing Plans for small business write-ups due – 3 copies (SBDC, Instructor, owners) | N/A |
| 16 | 4/29 | Professional Commitment (no class) | N/A |
| 17 | 5/6 | Marketing Plan Presentations – 4 groups – 30 minutes/group | N/A |
| 18 | 5/13 | Final Exam | 11-18 |

Note: You are responsible for reading any articles handed out in class for both discussion and testing purposes.

Peer Evaluation Form for Assignment/Homework _____

Instruction: Please indicate (*in your opinion*) the number of points, on a scale of 1-100, as to how much effort was put into the group assignments by each member of the group. When evaluating each member's contribution, please consider each of the following factors: attendance at meetings, creative contributions (original idea), grunt work (computer time, research time, typing), and writing. Do not give full credit unless they made substantive contribution. **Please make sure that the total adds up to a 100.** Also, please make sure you include yourself in the allocation of points. For example, if all group members did about the same amount work (*assuming there are 5 members in a group*), each should receive a score of 20. If one member did more than their share of the work, they should receive a score greater than 20. Remember, if a group member did what other members of the group agreed upon, then that member should receive their fair share. When you complete the evaluation, you must sign the form. The evaluations are confidential and will not be shown to others. Failure to hand in this form will result in equality to all members of a group (i.e., group grade = individual group). You **cannot** turn in an evaluation form for an assignment that has been graded and handed back.

Your Name: _____ Your Signature and Date: _____

| | Last, First name (please print) | Points (<i>for now you can put contact information</i>) |
|---|--|--|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Yourself | |

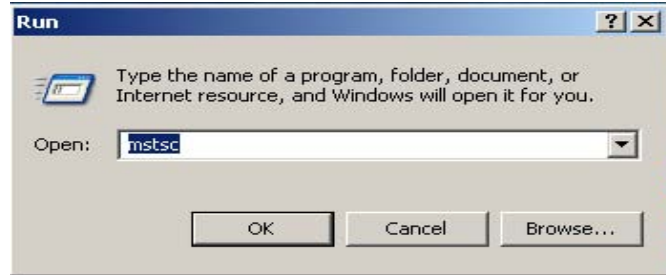
Total = 100

If you give some one less than or more than their share (i.e., <20 or >20), please indicate in the space below as to your reason for doing so. Please provide as much detail as possible.

Accessing SHSU Programs from Off Campus

Anyone with a computer that is running Windows XP can access their SHSU profile from anywhere using a high speed internet connection. This enables students and faculty to access any and all computer programs and applications that reside on the SHSU server. This connection will look and act just as if the logon was from an on campus computer.

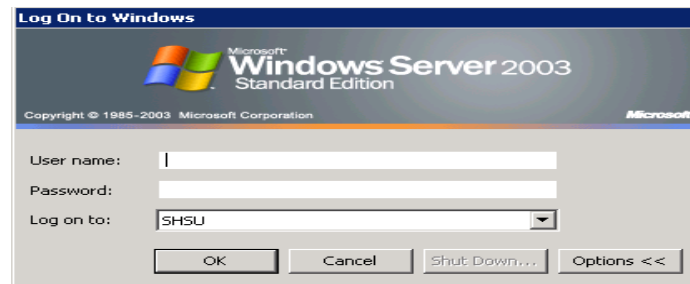
1. On the desktop, click on  then click on RUN to produce the following window: In the blank type *mstsc* and OK.



2. The next window will appear in which you input: *remote.shsu.edu* and click on Connect.



3. The standard SHSU windows logon will appear. Input the user name and password and click OK. This will access the SHSU profile for the person logging on.



4. At the end, you must **remember to logoff of the SHSU system just as you would on campus.**
5. **After logoff**, the remote connection must be ended by clicking the X in the upper right of the menu at the top of the screen.