APPENDIX C

SYLLABI

TEN YEAR
PROGRAM REVIEW REPORT

University of Arkansas at Monticello
Fall 2010

ACCT. 2213 - Principles of Financial Accounting
MWF 8:10 - 9:00, BBC 307
Course Syllabus, Fall 2010

COURSE IDENTIFICATION: ACCT. 2213 - Principles of Financial Accounting

COURSE PRE REQUISITES: None

TEXT AND SUPPLEMENTAL BOOKS AND MATERIALS

Accounting: tools for business decision making. Authors: Paul D. Kimmel, Jerry J. Weygandt, and Donald E. Kieso, Third (3th) Edition - Required. ISBN 9-780470-377857. Other materials offered at the University Bookstore are optional.

PROFESSOR NAME: Dexter E. Gulledge

OFFICES Hours:	M-W-F	10:00 – 12:00
	Tu-Th	9:30 – 11:30
	Other times by appointment	

SPECIAL POLICIES SUCH AS ABSENTEEISM, CHEATING, PLAGIARISM, ETC.

Attendance:

I expect you to be in class every day ready to participate with assignments studied and copies printed. On average, college students pay approximately 25% of the cost their college education. Parents also contribute approximately 25% and other parties, taxpayers and contributors, pay the rest. Think of college as your job and these parties as your employers. They have made a financial commitment to you and have the right to expect you to work diligently on your education. Accordingly, an attendance sheet will be distributed every day in class. It is your responsibility to sign in each day. Failure to sign in or being more than 5 minutes late will constitute an unexcused absence and will impact your grade in the course.

Participation:

Participation is encouraged and welcome. Most of our class time will be devoted to discussion of solutions to exercises or problems assigned for class discussion.

Homework:

Homework assignments are due as indicted in the course outline starting on Page 4 of this syllabus. If you are not here, make sure you have a classmate you can call to check to see if the assignment has been changed. Do not call the instructor. Homework is due at the START OF THE CLASS SESSION. Homework may be typed or done (neatly) by hand, use one side of the page, and start each item (Exercise or Problem) on a new page. If an assignment requires multiple pages, staple each page of the assignment together. Do not staple two or more assignments together. In the same manner the assignment was prepared, clearly identify the student and the assignment (i.e., if the assignment was typed, type your name). Each exercise or problem is considered a separate assignment. Due to recent problems with computer viruses, I am no longer accepting assignments by e-mail. Failure to follow any of these instructions will result in a 10% penalty on the assignment grade. Homework is not, no matter what reason, accepted later than the end of class.

Missed Exams and Absences:

If you miss an exam, you will be assigned a grade of **ZERO** for that exam. However, if you missed due to one of the following acceptable reasons, I will allow you to schedule a make-up exam at a time and place agreeable to both of us. However, this ***MUST*** be done prior to the next scheduled regular exam. With the exception of Item 3 below, demands of one's job, no matter what they are, **are not** legitimate excuses for presenting work late or for make-up exams. In addition, the following are also considered acceptable for a missing a regular class session and will prevent the loss of attendance points.

Acceptable excuses for missing an exam or regular class. (Items 4-8 require documentation)

1. Major illness or death of a family member.
2. Illness of student requiring medical attention or illness, major or minor, of a dependent child.
3. Employer required trip out of town.
4. Required out of town trip resulting from obligations under a university scholarship or commitment to a university sponsored organization/athletic team for which scholarships may be awarded.
5. Required out of town trip resulting from obligations as an elected officer of a campus recognized organization.
6. Failure of transportation while on the way to class.
7. Observation of a recognized religious holiday.
8. Court appearances or jury duty. As a defendant does not count.
9. Absence required to meet obligations as a member the United States Armed Forces.
10. Other as discussed in advance with the instructor.

CHEATING AND PLAGIARISM

Cheating and plagiarism are considered academic violations. These violations are adjudicated through the Academic Violation Process listed below:

1. An instructor who suspects a student is guilty of cheating or plagiarism within the instructor's class must inform the student of this suspicion and provide the student with an opportunity to respond to the accusation.
2. An instructor who believes a student is guilty of cheating or plagiarism within the instructor's class may take any of the following actions:
   a. Issue a warning to the student
   b. Lower the grade awarded to the student for the test or paper.
   c. Require the student to retake the test or rewrite the paper.
   d. Award no credit for the paper or test.
   e. Withdraw the student from the course.
   f. Award the student a failing grade for the course.
   g. Other action specified in the course syllabus.
3. A student who receives any of the above actions and feels this action is unjust may appeal the instructor's decision as addressed in the academic process of appeal. This appeal procedure must begin within ten class days of receiving written or oral notice of the action. The Office of Academic Affairs conducts the appeals process.

SPECIAL DATES OF CONCERN

August	25	-	First day of classes
August	31	-	Last day to register or add fall classes
September	6	-	Labor Day Holiday. All offices closed and classes canceled.
September	25	-	Parent/Family Appreciation Day
October	8	-	Deadline to apply for May graduation
November	8	-	Preregistration for spring classes begins
November	10	-	Last day to drop with W in regular classes (full-term)
November	19	-	Preregistration for spring classes ends
November	24-26	-	Thanksgiving holidays, classes canceled
December	7	-	Last day to withdraw from class
December	10	-	Last day of classes
December	13-17	-	Final Exams

GOALS AND OBJECTIVES (see tentative schedule for specific chapter objectives)

1. At the end of the semester you should:

2. have an increased understanding of the financial accounting theoretical concepts,
3. be able demonstrate an understanding of basic financial statements.
4. be able to analyze business transactions and express their effect on a business with a journal entry
5. be able to determine the amount presented on financial statements for various assets, liabilities, equity accounts as well as revenues and expenses.
6. have a basic understanding of the principal activities of businesses, financing, investing and operating.

SPECIAL PROJECTS, ASSIGNMENTS AND/OR FIELD TRIPS: None scheduled.

PROVISIONS FOR TESTS AND EVALUATIONS:

A tentative schedule of course examinations is embedded the tentative daily schedule presented on pages 4 and 5 of this syllabus. Make-up exams will be scheduled individually with the instructor.

GRADING POLICY:

Your grade will be based on the total number of points that you accumulate during the semester and will be determined with the following schedule.

	Points
Regular exams - (4 exams @ 150 points each)	600
Attendance (reduced by 10 pts. for each class session missed.	50
Comprehensive Final	100
Homework	100
Total points	850

Letter Grade	A	Greater than or equal to 765points
	B	From 680 to less than 765 points
	C	From 595 to less than 680 points
	D	From 510 to less than 595 points
	F	Less than 510 points

UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

STUDENTS WITH DISABILITIES

It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

DISRUPTIVE BEHAVIOUR: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

TENTATIVE SCHEDULE - SUBJECT TO CHANGE AS DEEMED NECESSARY BY CIRCUMSTANCES AND INSTRUCTOR DISCRETION.
Required Homework Assignments are due at the beginning of the class session.

Date			Scheduled Activity	Assignments for discussion & comprehension	Required Homework
Aug	25	W	Introduction		
	27	F	Chapter 1	Ex 1, Ex 3, Ex 5, Ex 9	
	30	M	Chapter 1	Ex 11, Ex 13, Ex 15, Ex 17	
Sept	1	W	Chapter 2	Ex 1, Ex 2, Ex 3, Ex 4	P 1-3A (40-50)
	3	F	Chapter 2	Ex 6, Ex 11, Ex 12	
	6	M	Labor Day Holiday - Classes Canceled		
	8	W	Chapter 2	P 2-3A, P 2-4A	
	10	F	Chapter 3	Ex 2, Ex 3, Ex 6	P 2-3B (20-30)
	13	M	Chapter 3	Ex 10, Ex 12, Ex 18	
	15	W	Chapter 3	P 3-4A	
	17	F	Chapter 3	P 3-5A	
	20	M	Last Minute Questions and Review		P 3-6A (40-50)
	22	W	Exam #1 - Chapters 1, 2, 3		
	24	F	Chapter 4	Ex 4, Ex 6, Ex, 8, Ex 9	
	27	M	Chapter 4	Ex 10, Ex 11, Ex 12	
	29	W	Chapter 4	Ex 13, Ex 15, Ex 16, Ex 18	
Oct	1	F	Chapter 5	Ex 2, Ex 4, Ex 5, Ex 8	P 4-3B (50-60)
	4	M	Chapter 5	Ex 9, Ex 11, Ex 12,	
	6	W	Chapter 5	P 5-2A, P5-8A	
	8	F	Chapter 6	Ex 2, Ex 7, Ex 8, Ex 9	P 5-7A, P5-8B (60-80)
	11	M	Chapter 6	Ex 11, Ex 12, Ex 15	
	13	W	Chapter 6	P 6-4A	
	15	F	Last Minute Questions and Review		P 6-4B (30-40)
	18	M	Exam #2 - Chapters 4, 5, 6		

Date			Scheduled Activity	Assignments for discussion & comprehension	Required Homework
Oct	20	W	Chapter 7	Ex 3, Ex 4, Ex 7, P7-4A	
	22	F	Chapter 7	Ex 12, Ex 13, Ex 14, Ex 15	
	25	M	Chapter 8	Ex 3, Ex 5, Ex 7, Ex 8	P 7-5A (30-40)
	27	W	Chapter 8	Ex 9, Ex 11, Ex 14	
	29	F	Chapter 8	P 8-2A, P 8-8A	
Nov	1	M	Chapter 9	Ex 2, Ex 9, Ex 4, Ex 5	P 8-2B, P 8-8B (65-80)
	3	W	Chapter 9	Ex 6, Ex 7, Ex 8, Ex 11	
	5	F	Chapter 9	Ex 17, Ex 18, P 9-2A	
	8	M	Last Minute Questions and Review		P 9-2B, P 9-8B (55-70)
	10	W	Exam #3 - Chapters 7, 8, 9		
	12	F	Chapter 10	Ex 3, Ex 4, Ex 8	
	15	M	Chapter 10	Ex 10, Ex 18, Ex 20	
	17	W	Chapter 10	Ex 14, Ex 19, P10-9A	
	19	F	Chapter 11	Ex 2, Ex 4, Ex 5	P 10-9B (30-40)
	22	M	Chapter 11	Ex 6, Ex 11, Ex 13	
	24	W	Thanksgiving Holidays - No Classes		
	26	F	Thanksgiving Holidays - No Classes		
	29	M	Chapter 11	Ex 16, P 11-2A	
Dec	1	W	Chapter 12	Ex 1, Ex 2, Ex 3, Ex 4	P 11-2B (40-50)
	3	F	Chapter 12	Ex 6, Ex 8, P12-9A	
	6	M	Last Minute Questions and Review		P 12-9B(40-50)
	8	W	Exam #4 - Chapters 10, 11, 12		
	10	F	Last Minute Questions and Review		
	16	M	Comprehensive Exam - Chapters 1-12 — 1:30 - 3:30		

Learning Outcomes Statements for Principles of Financial Accounting

Topics	The Student should be able to
Chapter 1 - Introduction to Financial Statements	
New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Primary forms of business organizations	• Name the primary forms of business organizations and describe the primary characteristics of each.
Principal types of business activity	• Explain the three principal types of business activities, operating, investing and financing.
Basic financial statements	• Describe the content and purpose of each of the basic financial statements.
Financial statement elements	• Explain the meaning of assets, liabilities and stockholders' equity, and state the basic accounting equation.
Financial statement supplements	• Describe the components that supplement the financial statements in an annual report
Chapter 2 - A Further Look at Financial Statements	
New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Classified balance sheet	• Identify the sections of a classified balance sheet.
Company profitability	• Identify and compute ratios for analyzing a company's profitability.
Elements of Stockholders' Equity	• Explain the relationship between a retained earnings statement and a statement of stockholders' equity.
Company liquidity and solvency	• Identify and compute ratios for analyzing a company's liquidity and solvency using a balance sheet.
Statement of Cash Flows and solvency	• Use the Statement of Cash Flows to evaluate solvency
GAAP	• Explain the meaning of generally accepted accounting principles.
Reporting concepts	• Discuss financial reporting concepts.

Chapter 3 - The Accounting Information System

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Business transactions and the accounting equation	• Analyze the effect of business transactions on the basic accounting equation
Accounts	• Explain what and account is and how it helps in the recording process
Debits and Credits	• Define debits and credits and explain how they are used to record business transactions.
The recording process	• Identify the basic steps in the recording process
Journal, ledgers and posting	• Explain what journals and ledgers are and how the recording process transfers information from journals to ledgers through the posting process.
Trial balance	• Explain the purpose and nature of a trial balance
Cash transactions	• Classify cash activities as operating, investing or financing

Chapter 4 - Accrual Accounting Concepts

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Revenue recognition and matching principles	• Explain the revenue recognition and matching principles and the relationship between them.
Bases of accounting	• Differentiate between the cash basis and the accrual basis of accounting
Adjusting entries	• Explain why adjusting entries are needed and identify the major types of adjusting entries
Deferral and accruals	• Identify, explain and prepare adjusting entries for accruals and deferrals.
Adjusted trial balance	• Explain the nature and purpose of an adjusted trial balance

Accounting cycle	• Describe and execute the required steps in the accounting cycle
Net income vs cash provided by operation activities	• Understand the causes of differences between net income and cash provided by operating activities.
Worksheet	• State the purpose of and prepare a basic worksheet

Chapter 5 - Merchandising Operations and the Multiple-Step Income Statement

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Service vs. Merchandising Companies	• Identify the differences between a service enterprise and a merchandising company.
Perpetual inventory systems	• Explain and demonstrate the recording of purchases and sales under a perpetual inventory system.
Forms of the income statement	• Distinguish between the single-step and a multi-step income statement.
Periodic inventory systems	• Determine the cost of goods sold under a periodic inventory system.
Profitability and quality of earnings	• Explain the factors affecting profitability and identify a quality of earnings indicator.

Chapter 6 - Reporting and Analyzing Inventory

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Inventory Quantities	• Describe the steps in determining inventory quantities.
Basis of accounting for inventories	• Explain the basis of accounting for inventories and apply the inventory cost flow methods under a periodic inventory system.
Inventory cost flow effects	• Explain the financial statement and tax effects of each of the inventory cost flow assumptions.
LCM	• Explain the lower of cost or market basis of accounting for inventories.
Financial ratio analysis	• Compute and interpret the inventory turnover ratio.
LIFO reserve	• Describe the LIFO reserve and explain its importance for comparing results of different companies.

Chapter 7 - Fraud, Internal Control and Cash

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Principles of internal control activities	• Identify and state the principles of internal control activities.
Cash receipts and disbursements	• Explain the applications of internal control principles to cash receipts and disbursements.
Bank reconciliation	• Prepare basic bank reconciliation and record the related journal entries, if any.
Cash reporting	• Explain the classification and reporting of cash and cash related items.
Cash management	• Discuss the basic principles of cash management
Cash budget	• Identify the primary elements of a cash budget

Chapter 8 - Reporting and Analyzing Receivables

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Types of receivables	• Identify the different types of receivables.
Accounts receivable and bad debts	• Explain how accounts receivable are recognized in the accounts and the methods or account for bad debts.
Notes receivable and interest	• Prepare entries to account for notes receivable, the interest on them and disposition of notes are their due date.
Financial statement presentation	• Explain the financial statement presentation of receivables.
Accounts receivable management	• Describe the principles of sound accounts receivable management.
Financial ratio analysis	• Identify financial ratios used to analyze a company's receivables.
Cash receipts acceleration	• Describe methods to accelerate the receipt of cash from receivables.

Chapter 9 - Reporting and Analyzing Long-Lived Assets

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Depreciation	• Explain the accounting concept of depreciation and distinguish it from the economic concept.

Depreciation methods	• Compute periodic depreciation using the straight-line method and contrast its expense pattern with those of other methods.
Changes in estimates	• Describe and execute the procedure to revising periodic depreciation to account for changes in estimations.
Evaluation of use of plant assets	• Describe the methods for evaluating the use of plant assets.
Intangible assets	• Identify the basic issues related to reporting of intangible assets.
Financial statement presentation	• Indicate how long-lived assets are reported in the financial statements.

Chapter 10 - Reporting and Analyzing Liabilities

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Current liabilities identification	• Explain a current liability and identify the major types of current liabilities.
Notes payable and other current liabilities	• Explain and demonstrate the accounting for notes payable and other current liabilities.
Types of bonds	• Identify and distinguish between the different types of bonds.
Accounting for bonds	• Prepare the entries for the issuance of bonds and interest expense.
Bonds redemption	• Prepare the entries needed when bonds are redeemed.
Financial statement	• Identify the requirements for the financial statement presentation and analysis of liabilities.
Straight-line amortization (Appendix A)	• Apply the straight-line method of amortizing bond discount and bond premium.

Chapter 11 - Reporting and Analyzing Stockholders' Equity

New terms and definitions	• Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Corporations	• Identify and discuss the major characteristics of a corporation.
Common Stock	• Record the issuance of various types of common stock.
Treasury Stock	• Record the purchase and reissuance of treasury stock.
Classes of Stock	• Differentiate between preferred and common stock.

Dividends and splits	•	Prepare the entries for cash dividends and understand the effect of stock dividends and stock splits.
Retained earnings	•	Identify the items that affect retained earnings.
Stockholders' Equity on the Balance Sheet	•	Prepared a comprehensive stockholders' equity section of the balance sheet.
Stock Dividends (Appendix)	•	Prepare entries for stock dividends.

Chapter 12 - Statement of Cash Flows

New terms and definitions	•	Match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Why Cash Flow	•	Understand the usefulness of the statement of cash flows
Types of Activities	•	Distinguish among operating, investing and financing activities.
Product life cycle	•	Explain the impact of the product life cycle on a company's cash flows.
Indirect method	•	Prepare a statement of cash flows using the indirect method.
Evaluation	•	Use the statement of cash flows to evaluate a company.

ACCT. 3403 - Intermediate Accounting I
MWF 11:10 - 12:00, BBC 307
Course Syllabus, Spring Semester 2010

Instructor: Dexter E. Gulledge
Office: BBC120
Phone: 870-460-1741 (Office)
E-mail: gulledge@uamont.edu
gulledge46@ccc-cable.net
Website: www.uamont.edu/FacultyWeb/Gulledge

Office Hours:

Monday	08:00 - 09:00; 10:00 - 11:00; 01:00 - 02:00
Tuesday	09:30 - 12:00
Wednesday	10:00 - 11:00; 01:00 - 02:00
Thursday	09:30 - 11:30
Friday	08:00 - 09:00; 10:00 - 11:00

Text: Intermediate Accounting: Kieso, Weygandt & Warfield, 12th Edition - FASB Update - **Required**

Course Description: ACCT 3403 Intermediate Accounting I 3 credits, 3 hours lecture. Prerequisite: ACCT 2213. Comprehensive overview of the conceptual framework of the American public company reporting standards. Coverage includes financial reporting, review of the accounting cycle, extensive discussion of the elements of the balance sheet, income statement and the statement of cash flows. Also covered are the revenue/receivable/cash cycle and the complexities of revenue recognition.

Course Goals: At the end of the semester you should:

1. have an increased understanding of the conceptual foundations of financial accounting. theoretical concepts,
2. have a detailed understanding of the content of the balance sheet and income statement,
3. be able to prepare a Statement of Cash Flows,
4. have an understanding of the revenue/receivables/cash cycle and,
5. have an appreciation and understanding of the complexities of revenue recognition.

Class Policies:

Attendance: I expect you to be in class every day ready to participate with assignments studied and copies printed. On average, college students pay approximately 25% of the cost their college education. Parents also contribute approximately 25% and other parties, taxpayers and contributors, pay the rest. Think of college as your job and these parties as your employers. They have made a financial commitment to you and have the right to expect you to work diligently on your education. Accordingly, an attendance sheet will be distributed every day in class. It is your responsibility to sign in each day. Failure to sign in or being more than 5 minutes late will constitute an unexcused absence and will impact your grade in the course.

Participation: Participation is encouraged and welcome. Most of our class time will be devoted to discussion of solutions to exercises or problems assigned for class discussion. Solutions to these items will be available on my website: **http://www.uamont.edu/FacultyWeb/Gulledge/** Bring a copy of the current day's items to class with you. This allows you to focus on discussion and explanatory notes rather than copying a problem solution. If you do not bring solutions to class, you will likely be sent to get them.

Homework: Homework assignments are due as indicted in the course outline starting on Page 4 of this syllabus. If you are not here, make sure you have a classmate you can call to check to see if the assignment has been changed. Do not call the instructor. Homework

is due at the START OF THE CLASS SESSION. Homework may be typed or done (neatly) by hand, use one side of the page, start each item (Exercise or Problem) on a

Class Policies: (cont)

new page. If an assignment requires multiple pages, staple each page of the assignment together. DO Not staple two or more assignments together. In the same manner the assignment was prepared, clearly identify the student and the assignment (i.e., if the assignment was typed, type your name). Each exercise or problem is considered a separate assignment. Due to recent problems with computer viruses, I am no longer accepting assignments by e-mail. Failure to follow any of these instructions will result in a 10% penalty on the assignment grade. Homework is not, no matter what reason, is accepted later than the end of class.

Grading: Your grade will be based on the total number of points that you accumulated during the semester and will be determined with the following schedule.

	Points
Regular exams - (7 exams- at least 80 in-class pts., up to 20 take-home pts)	700
Final examination - Comprehensive	150
Attendance (reduced by 10 Points for each unexcused absence, will not go negative)	50
Homework	100
Total points	1,000

Note: There is no guarantee that a particular exam will have a take-home portion. Extra credit activities may be assigned, but are not guaranteed. At the end of the semester, the professor reserves the right to modify the following grade scale by reducing the points required for a given grade. Under no circumstances will the required points be increased.

Letter Grade	A	Greater than or equal to 900 points (90 %)
	B	From 800 to less than 900 points (80 %)
	C	From 700 to less than 800 points (70 %)
	D	From 600 to less than 700 points (60 %)
	F	Less than 600 points

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Missed Exams.

If you miss an exam, you will be assigned a grade of **ZERO** for that exam. However, if you missed due to one of the following acceptable reasons, I will allow you to schedule a make-up exam at a time and place agreeable to both of us. However, this ***MUST*** be done prior to the next scheduled regular exam. With the exception of Item 3 below, demands of one's job, no matter what they are, **are not** legitimate excuses for presenting work late or for make-up exams.

Acceptable excuses for missing an exam or regular class. (Items 4-8 require documentation)

6. Major illness or death of a family member.
7. Illness of student requiring medical attention or illness, major or minor, of a dependent child.
8. Employer required trip out of town.

Class Policies: (cont)

9. Required out of town trip resulting from obligations under a university scholarship or commitment to a university sponsored organization/athletic team for which scholarships may be awarded .
5. Required out of town trip resulting from obligations as an elected officer of a campus recognized organization.
6. Failure of transportation while on the way to class.
7. Observation of a recognized religious holiday.
8. Court appearances or jury duty. As a defendant does not count.
9. Absence required to meet obligations as a member the United States Armed Forces.
10. Other as discussed in advance with the instructor.

Classroom behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others. For MWF classes the class period is 50 minutes, for TT classes it is 75 minutes. Plan to be here for the full period. Class is over when the instructor (that's me) is finished. Do not ask for class to end early and do not arrive late. Do not eat, drink, sleep, read newspaper, make phone calls or leave the class during the period unless it is an emergency. If you engage in this behavior or in any other type of disruptive behavior, you may be asked to leave the classroom and you will be counted as absent for that day. Any student who engages in disruptive behavior on a second occasion may be subject to disciplinary sanctions within the UAM Judicial System which are listed on pages 37-38 of the 2007-2009 catalog.

Special Needs/Students With Disabilities:

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Important dates:

January	13	-	First day of classes
January	18	-	M.L. King Holiday. All offices closed and classes canceled.
January	20	-	Last day to register or add spring classes
March	3	-	Deadline to apply for August and December graduation
March	22-26	-	Spring Break, classes do not meet
April	5	-	Preregistration for fall and summer classes begins
April	7	-	Last day to drop with W in regular classes (full-term)
April	16	-	Preregistration for fall and summer classes ends
April	29	-	Last day to withdraw from full term classes
May	4	-	Last day of classes

May	5-11	-	Final Exams
May	14	-	Commencement

TENTATIVE SCHEDULE - SUBJECT TO CHANGE AS DEEMED NECESSARY BY CIRCUMSTANCES AND INSTRUCTOR DISCRETION.
Required Homework Assignments are due at the beginning of the class session.

Date			Scheduled Activity	Assignments for discussion & comprehension	Required Homework
Jan	13	W	Introduction		
	15	F	Chapter 1	Q, 5, 9, 11, 15, 17, 20	
	18	M	**No Classes - Martin Luther King Holiday**		
	20	W	Chapter 1	CA 8, 9, 10, 11	
	22	F	Chapter 2	Ex 1, 3	Ch 1 - CA 12
	25	M	Chapter 2	Ex 4, 6	Ch 2 - Ex 2
	27	W	Chapter 2	Ex 7	Ch 2 - Ex 5
	29	F	Chapter 2	CA 4, 5	Ch 2 - Ex 8
Feb	1	M	**Exam #1 - Chapters 1 & 2**		Ch 2 - CA 6
	3	W	Chapter 3	Ex 1; Ex 19	
	5	F	Chapter 3	Ex 4, 5; P 2	Ch 3 - P 1
	8	M	Chapter 3	Ex 6, 12, 18	Ch 3 - P 3
	10	W	Chapter 3	Ex 19, 24	Ch 3 - Ex 10
	12	F	**Exam #2 - Chapter 3**		Ch 3 - P 5
	15	M	Chapter 4	Ex 1, 2	
	17	W	Chapter 4	Ex 5, 6	Ch 4 - Ex 4
	19	F	Chapter 4	Ex 10 (both condensed and non-condensed , Ex 15	Ch 4 - Ex 8
	22	M	Chapter 4	P 4	Ch 4 - P 2
	24	W	Chapter 4	P 6	Ch 4 - P 3
	26	F	**Exam #3 - Chapter 4**		Ch 4 - P 7
Mar	1	M	Chapter 5	Ex 1, 2	
	3	W	Chapter 5	Ex 5, 7	Ch 5 - Ex 3

	5	F	Chapter 5	Ex 8, 9	Ch 5 - Ex 6
Date			**Scheduled Activity**	**Assignments for discussion & comprehension**	**Required Homework**
Mar	8	M	Chapter 5	Ex 13	Ch 5 - Ex 12
	10	W	Chapter 5	P 2	Ch 5 - Ex 17(a)
	12	F	**Exam #4 - Chapter 5**		Ch 5 - P3
	15	M	Chapter 6	Ex 1, 3, 4	
	17	W	Chapter 6	Ex 5, 6, 8	Ch 6 - Ex 2
	19	F	Chapter 6	Ex 9, 10, 12	Ch 6 - Ex 7
	22	M	**No Classes - Spring Break Holidays**		
	24	W	**No Classes - Spring Break Holidays**		
	26	F	**No Classes - Spring Break Holidays**		
	29	M	Chapter 6	Ex 15, 16, 17	Ch 6 - Ex 11
	31	W	Chapter 6	P 1	Ch 6 - Ex 18
Apr	2	F	Chapter 6	P 12	Ch 6 - P 2
	5	M	**Exam #5 - Chapter 6**		Ch 6 - P 9
	7	W	Chapter 7	Ex 2, P 1	
	9	F	Chapter 7	Ex 3	Ch 7 - Ex 1
	12	M	Chapter 7	Ex 5, 7, 8	Ch 7 - P 2
	14	W	Chapter 7	Ex 12, 13, 14	Ch 7 - Ex 6
	16	F	Chapter 7	Ex 19, P 10	Ch 7 - Ex 16
	19	M	Chapter 7	Ex 23, P 13	Ch 7 - P 10
	21	W	**Exam #6 - Chapter 7**		Ch 7 - Ex 24
	23	F	Chapter 8	Ex 1, 2, 4	
	26	M	Chapter 8	Ex 5	Ch 8 - Ex 3
	28	W	Chapter 8	Ex 14, 15	Ch 8 - Ex 6
May	30	F	Chapter 8	Ex 24; P 3	Ch 8 - Ex 16

	3	M	Chapter 8	Ex 26, P 11	Ch 8 - P 4
	5	F	**Comprehensive Final & Exam #7 - Chapter 8 – 3:15 - 5:15**		Ch 8 - Ex 25

ACCT. 3413 - Intermediate Accounting II
MWF 9:10 - 10:00, BBC 304
Course Syllabus, Fall Semester 2010

COURSE IDENTIFICATION: ACCT. 3413 – Intermediate Accounting II

COURSE PREQUISITIES: ACCT. 2213, Principles of Financial Accounting

TEXT AND SUPPLEMENTAL BOOKS AND MATERIALS

Intermediate Accounting: Kieso, Weygandt & Warfield, 12th Edition – **Required.** Other materials offered at the University Bookstore are optional.

PROFESSOR NAME: Dexter E. Gulledge
OFFICES Hours: M-W-F 10:00 – 12:00
Tu-Th 9:30 – 11:30
Other times by appointment

SPECIAL POLICIES SUCH AS ABSENTEEISM, CHEATING, PLAGIARISM, ETC.

Attendance: I expect you to be in class every day ready to participate with assignments studied and copies printed. On average, college students pay approximately 25% of the cost their college education. Parents also contribute approximately 25% and other parties, taxpayers and contributors, pay the rest. Think of college as your job and these parties as your employers. They have made a financial commitment to you and have the right to expect you to work diligently on your education. Accordingly, an attendance sheet will be distributed every day in class. It is your responsibility to sign in each day. Failure to sign in or being more than 5 minutes late will constitute an unexcused absence and will impact your grade in the course.

Participation: Participation is encouraged and welcome. Most of our class time will be devoted to discussion of solutions to exercises or problems assigned for class discussion.

Homework: Homework assignments are due as indicted in the course outline starting on Page 4 of this syllabus. If you are not here, make sure you have a classmate you can call to check to see if the assignment has been changed. Do not call the instructor. Homework is due at the START OF THE CLASS SESSION. Homework may be typed or done (neatly) by hand, use one side of the page, start each item (Exercise or Problem) on a new page. If an assignment requires multiple pages, staple each page of the assignment together. DO Not staple two or more assignments together. In the same manner the assignment was prepared, clearly identify the student and the assignment (i.e., if the assignment was typed, type your name). Each exercise or problem is considered a separate assignment. Due to recent problems with computer viruses, I am no longer accepting assignments by e-mail. Failure to follow any of these instructions will result in a 10% penalty on the assignment grade. Homework is not, no matter what reason, accepted later than the end of class.

Missed Exams and Absences: If you miss an exam, you will be assigned a grade of **ZERO** for that exam. However, if you missed due to one of the following acceptable reasons, I will allow you to schedule a make-up exam at a time and place agreeable to both of us. However, this ***MUST*** be done prior to the next scheduled regular exam. With the exception of Item 3 below, demands of one's job, no matter what they are, **are not** legitimate excuses for presenting work late or for make-up exams. In addition, the following are also considered acceptable for a missing a regular class session and will prevent the loss of attendance points.

Acceptable excuses for missing an exam or regular class. (Items 4-8 require documentation)

1. Major illness or death of a family member.
2. Illness of student requiring medical attention or illness, major or minor, of a dependent child.
3. Employer required trip out of town.
4. Required out of town trip resulting from obligations under a university scholarship or commitment to a university sponsored organization/athletic team for which scholarships may be awarded .
5. Required out of town trip resulting from obligations as an elected officer of a campus recognized organization.
6. Failure of transportation while on the way to class.
7. Observation of a recognized religious holiday.
8. Court appearances or jury duty. As a defendant does not count.
9. Absence required to meet obligations as a member the United States Armed Forces.
10. Other as discussed in advance with the instructor.

CHEATING AND PLAGIARISM

Cheating and plagiarism are considered academic violations. These violations are adjudicated through the Academic Violation Process listed below:

1. An instructor who suspects a student is guilty of cheating or plagiarism within the instructor's class must inform the student of this suspicion and provide the student with an opportunity to respond to the accusation.

2. An instructor who believes a student is guilty of cheating or plagiarism within the instructor's class may take any of the following actions:
   a. Issue a warning to the student
   b. Lower the grade awarded to the student for the test or paper.
   c. Require the student to retake the test or rewrite the paper.
   d. Award no credit for the paper or test.
   e. Withdraw the student from the course.
   f. Award the student a failing grade for the course.
   g. Other action specified in the course syllabus.

3. A student who receives any of the above actions and feels this action is unjust may appeal the instructor's decision as addressed in the academic process of appeal. This appeal procedure must begin within ten class days of receiving written or oral notice of the action. The Office of Academic Affairs conducts the appeals process.

SPECIAL DATES OF CONCERN

August	25	-	First day of classes
August	31	-	Last day to register or add fall classes
September	6	-	Labor Day Holiday. All offices closed and classes canceled.
September	25	-	Parent/Family Appreciation Day
October	8	-	Deadline to apply for May graduation
November	8	-	Preregistration for spring classes begins
November	10	-	Last day to drop with W in regular classes (full-term)
November	19	-	Preregistration for spring classes ends
November	24-26	-	Thanksgiving holidays, classes canceled
December	7	-	Last day to withdraw from class
December	10	-	Last day of classes
December	13-17	-	Final Exams

GOALS AND OBJECTIVES At the end of the semester the student should:

1. have increased knowledge of advanced inventory valuation and identification problem.

2. have a comprehensive knowledge of treatment of property, plant and equipment acquisition, cost allocation, valuation and disposal problems,
3. have the ability to handle problems associated with current and non-current liabilities, and
4. have an appreciation of the requirements associated with reporting stockholders' equity and earnings per share.

SPECIAL PROJECTS, ASSIGNMENTS AND/OR FIELD TRIPS: None scheduled

PROVISION FOR TESTS AND EVALUATIONS

A tentative schedule of course examinations is embedded the tentative daily schedule presented on pages 4 and 5 of this syllabus. Make-up exams will be scheduled individually with the instructor.

GRADING POLICY: Your grade will be based on the total number of points that you accumulated during the semester and will be determined with the following schedule.

	Points
Regular exams - (8 exams @ 100 points each)	800
Comprehensive Post-Test	100
Attendance (reduced by 10 points for each absence)	50
Homework	100
Total points	1,050

Letter Grade	A	Greater than or equal to 945 points
	B	From 840 to less than 945 points
	C	From 735 to less than 840 points
	D	From 630 to less than 735 points
	F	Less than 630 points

UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

STUDENTS WITH DISABILITIES

It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

DISRUPTIVE BEHAVIOR: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

TENTATIVE SCHEDULE - SUBJECT TO CHANGE AS DEEMED NECESSARY BY CIRCUMSTANCES AND INSTRUCTOR DISCRETION.
Required Homework Assignments are due at the beginning of the class session.

Date			Scheduled Activity	Assignments for discussion & comprehension	Required Homework
Aug.	25	W	Intro & Pretest		
	27	F	Chapter 9	Ex 9-3, Ex 9-4; P9-10	
	30	M	Chapter 9	Ex 9-8, Ex 9-9; P9-11	P9-2
Sept.	1	W	Chapter 9	Ex 9-14, Ex 9-16, Ex 9-17, Ex 9-19	Ex 9-7, Ex 9-10
	3	F	Chapter 9	Ex 9-22, P9-12	Ex 9-13, Ex 9-18
	6	M	**No Classes - Labor Day Holiday**		
	8	W	Chapter 9	P9-13	Ex 9-23
	10	F	**Exam #1 - Chapter 9**		Ex 9-27
	13	M	Chapter 10	Ex 10-1, Ex 10-3, Ex 10-4	
	15	W	Chapter 10	Ex 10-9, P10-5	Ex 10-5
	17	F	Chapter 10	P10-4, P10-9	Ex 10-8
	20	M	Chapter 10	Ex 10-21, Ex 10-23	P10-10
	22	W	**Exam #2 - Chapter 10**		Ex 10-22
	24	F	Chapter 11	P11-2, P11-8	
	27	M	Chapter 11	P11-10	P11-1
	29	W	Chapter 11	Ex 11-11, Ex 11-12, Ex 11-13, Ex 11-19	Ex 11-9
Oct.	1	F	Chapter 11	Ex 11-15, Ex 11-17	Ex 11-20, Ex 11-21
	4	M	**Exam #3 - Chapter 11**		P11-9
	6	W	Chapter 12	P12-1	
	8	F	Chapter 12	P12-3	Ex 12-1, Ex 12-3
	11	M	Chapter 12	P12-4	Ex 12-6, Ex 12-7
	13	W	Chapter 12	P12-5, Ex 12-13	Ex 12-16
	15	F	**Exam #4 - Chapter 12**		P12-2

Date			Scheduled Activity	Assignments for discussion & comprehension	Required Homework
Oct.	18	M	Chapter 13	Ex 13-2, Ex 13-4, Ex 13-5, Ex 13-7, Ex 13-9	
	20	W	Chapter 13	Ex 13-11, Ex 13-13, Ex 13-16	Ex 13-8, P13-1
	22	F	Chapter 13	Ex 13-14, Ex 13-15	P13-5
	25	M	Chapter 13	P13-12, Ex 13-20, BE 13-16	P13-9
	27	W	**Exam #5 - Chapter 13**		P13-14
	29	F	Chapter 14	Ex 14-1, Ex 14-2, Ex 14-3, Ex 14-5, Ex 14-7	
Nov.	1	M	Chapter 14	Ex 14-9, Ex 14-10, Ex 14-12	None
	3	W	Chapter 14	Ex 14-14, Ex 14-15	P14-1
	5	F	Chapter 14	Ex 14-16, Ex 14-17, Ex 14-18	P14-2
	8	M	Chapter 14	Ex 14-20, Ex 14-22, Ex 14-23	P14-4
	10	W	**Exam #6 - Chapter 14**		P14-8, P14-9
	12	F	Chapter 15	Ex 15-1, Ex 15-2, Ex 15-3, Ex 15-4, Ex 15-5	
	15	M	Chapter 15	Ex 15-6, Ex 15-7, Ex 15-8	P15-1
	17	W	Chapter 15	Ex 15-13, Ex 15-14, Ex 15-15	P15-2
	19	F	Chapter 15	Ex 15-18	P15-10
	22	M	**Exam #7 - Chapter 15**		P15-12
	24	W	**No Classes - Thanksgiving Holiday**		
	26	F	**No Classes - Thanksgiving Holiday**		
	29	M	Chapter 16	Ex 16-4, Ex 16-5, Ex 16-6	
Dec.	1	W	Chapter 16	Ex 16-8, Ex 16-10, Ex 16-11	Ex 16-1, Ex 16-3
	3	F	Chapter 16	Ex 16- 28, Ex 16-29	Ex 16-9, Ex 16-12
	6	M	Chapter 16	Ex 16-13, Ex 16-14, P16-6	P16-3
	8	W	**Exam #8 - Chapter**		Ex 16-17, Ex 16-24
	10	F	**Return Exam #8 and Review**		
	13	M	**Comprehensive Post-Test —** 8:00 – 10:00		

Learning Outcomes Statements for Intermediate Accounting II

Topics	The Student should be able to
Chapter 9 - Inventories: Additional Valuation Issues	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Valuation of inventories at other than cost	• justify, explain and apply the lower-of-cost-or market rule and the net realizable value methods to value inventories
Purchase commitments	• account for purchase commitments
Inventory estimation methods	• determine ending inventory by applying the gross profit or retail inventory method and state when use of each method is appropriate.
Dollar-Value LIFO Retail Method	• determine ending inventory by apply the dollar-value LIFO retail method.
Financial statement disclosure	• properly disclose inventory valuation and method of determination on the balance sheet.
Chapter 10 - Acquisition and Disposition of Property, Plant, and Equipment	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Acquisition costs	• properly identify and account for costs associated with the initial acquisition of property, plant and equipment.
Self-constructed assets	• discuss the alternative options for handling indirect costs and determine the appropriate amount of interest eligible for capitalization
Costs subsequent to acquisition	• properly identify and account for costs of additions, improvements and replacements, rearrangement and reinstallation and repairs.
Disposal of fixed assets	• determine and account for gains and losses on disposal of property, plant and equipment.
Chapter 11 - Depreciation Impairments and Depletion	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and

	answering questions using those terms.
Depreciation computation	• identify the factors affecting determination of depreciation amounts and calculate depreciation using various methods including activity, straight-line, decreasing charge, group and composite, and annuity-based depreciation methods.
Asset impairment	• demonstrate understanding by applying the GAAP rules in a problem situation.
Natural Resources	• properly compute and account for depletion of natural resources and related fixed assets.
Financial statement disclosure	• properly disclose fixed assets and the related depreciation/depletion in the financial statements and disclose method of determination.
Chapter 12 - Intangible Assets	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Characteristics and identification	• identify costs included in initial valuation of intangible assets and classify the assets purchased/internally generated; limited/indefinite life; and marketing/customer/artistic/contract/ technology/goodwill intangibles.
Goodwill	• discuss the issues and apply accounting procedures to recording goodwill.
Intangible-asset Impairments	• demonstrate understanding by applying the GAAP rules in a problem or question situation.
Research and development costs	• identify research and development expenditures and account for them.
Financial statement disclosure	• properly disclose intangible assets and the related amortization the financial statements.
Chapter 13 - Current Liabilities and Contingencies	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Nature, type and valuation	• identify, classify and account for current liabilities.
Short-term obligations expected to be refinanced	• account for currently maturing long or short-term debt expected to be refinanced.

Employee-related liabilities	• compute and account for employee-related current liabilities including payroll deductions, compensated absences, and bonuses.
Contingencies	• account for gain and/or loss contingencies.
Financial statement disclosure	• properly disclose current liabilities and contingencies in the financial statements.

Chapter 14 - Long-Term Liabilities

Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Issuance and valuation of Bonds	• interpret bond price quotes; compute bond prices using present value techniques and prepare journal entries to record issuance of bonds. • prepare bond amortization tables and account for premium/discount amortization using the effective interest method.
Extinguishment of Debt	• compute gain or loss, if any, and prepare journal entries to record payment of debt.
Long-term notes payable	• prepare journal entries related to long-term notes payable including those issued at face value, not at face value, or for property, goods and services.
Troubled debt	• distinguish among and account for: (1) a loss on loan impairment, (2) a troubled debt restructuring that results in the settlement of a debt, and (3) a troubled debt restructuring that results in a continuation of debt with modification of terms.
Financial statement disclosure	• properly disclose long-term liabilities in the financial statements.

Chapter 15 - Stockholders' Equity

Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Capital stock	• account for transactions involving the initial sale/issuance of Common and Preferred stock. • account for purchase and retirement or resale of Common and Preferred stock (Treasury stock).
Dividends	• list major factors influencing dividend policy, determine amount of and account for cash, property, liquidating and stock dividends

Financial statement disclosure	• properly disclose Stockholders' Equity in the financial statements.
Chapter 16 - Dilutive Securities and Earnings per Share	
Key terms and definitions	• match terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
Convertible securities	• account for the issuance, conversion and retirement of convertible debt and convertible preferred stock.
Stock warrants, rights and options	• account for the issuance, exercise and expiration of stock warrants, right, and options.
Earnings per share - Simple capital structure	• compute earnings per share for a company with a simple capital structure.
Earnings per share - Complex Capital Structure	• compute earnings per share for a company with a complex capital structure.
Financial statement disclosure	• properly disclose dilutive securities and earnings per share in the financial statements.

ACCT. 3523 - Intermediate Accounting III
MWF 9:10 - 10:00, BBC 303
Course Syllabus, Spring Semester 2010

Instructor: Dexter E. Gulledge
Office: BBC120
Phone: 870-460-1741 (Office)
E-mail: gulledge@uamont.edu
gulledge46@ccc-cable.net
Website: www.uamont.edu/FacultyWeb/Gulledge

Office Hours:

Monday	08:00 - 09:00; 10:00 - 11:00; 01:00 - 02:00
Tuesday	09:30 - 12:00
Wednesday	10:00 - 11:00; 01:00 - 02:00
Thursday	09:30 - 11:30
Friday	08:00 - 09:00; 10:00 - 11:00

Text: Intermediate Accounting: Kieso, Weygandt & Warfield, 12th Edition - Required

Catalog Description: ACCT 3523 Intermediate Accounting III 3 credits: 3 hours lecture
Prerequisite: ACCT 2213. Intensive coverage of current accounting practice and reporting requirements related to leases; income taxes; employee compensation issues; derivatives, contingencies, business segments and interim reports; earnings per share; and accounting changes and error corrections.

Course Goals: At the end of the semester you should:

1. have an increased understanding of accounting for investments, including derivatives
2. been exposed to some of additional complexities of revenue recognition, including long-term construction contracts,
3. understand the basics of accounting for inter and intra-period income taxes,
4. have an appreciation of the complexities of accounting for pension, postretirement benefits and leases,
5. be able to discuss appropriate procedures of accounting for accounting changes and error corrections,
6. be able to prepare a reasonably complex statement of cash flows and
7. be more aware of the requirements for full disclosure in financial statements.

Class Policies:

Attendance: I expect you to be in class every day ready to participate with assignments studied and copies printed. On average, college students pay approximately 25% of the cost their college education. Parents also contribute approximately 25% and other parties, taxpayers and contributors, pay the rest. Think of college as your job and these parties as your employers. They have made a financial commitment to you and have the right to expect you to work diligently on your education. Accordingly, an attendance sheet will be distributed every day in class. It is your responsibility to sign in each day. Failure to sign in or being more than 5 minutes late will constitute an unexcused absence and will impact your grade in the course.

Participation: Participation is encouraged and welcome. Most of our class time will be devoted to

discussion of solutions to exercises or problems assigned for class discussion. Solutions to these items will be available on my website: **http://www.uamont.edu/FacultyWeb/Gulledge/** Bring a copy of the current day's items to class with you. This allows you to focus on discussion and explanatory notes rather than copying a problem solution. If you do not bring solutions to class, you will likely be sent to get them.

Class Policies: (cont.)

Homework: This course does not have homework assignments. Certain exercises and problems are assigned for class discussion and your understanding of them will be enhanced with prior study, but no items are required to be submitted for a grade. All the assignments listed on the tentative schedule, pages 4-5, are expected to have been attempted and/or reviewed by each student prior to class so they will be able to contribute intelligently to class discussion..

Grading: Your grade will be based on the total number of points that you accumulated during the semester and will be determined with the following schedule.

	Points
Regular exams - (exams- at least 80 in-class pts., up to 20 take-home pts)	800
Attendance (reduced by 15 Points for each unexcused absence, will not go negative)	50
Comprehensive Portion of Final	100
Total	950

Note: There is no guarantee that a particular exam will have a take-home portion. Extra credit activities may be assigned, but are not guaranteed. At the end of the semester, the professor reserves the right to modify the following grade scale by reducing the points required for a given grade. Under no circumstances will the required points be increased.

Letter Grade		
	A	Greater than or equal to 855 points
	B	From 760 to less than 855 points
	C	From 665 to less than 760 points
	D	From 570 to less than 665 points
	F	Less than 570 points

Grade Reports: UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Missed Exams.

If you miss an exam, you will be assigned a grade of **ZERO** for that exam. However, if you missed due to one of the following acceptable reasons, I will allow you to schedule a make-up exam at a time and place agreeable to both of us. However, this ***MUST*** be done prior to the next scheduled regular exam. With the exception of Item 3 below, demands of one's job, no matter what they are, **are not** legitimate excuses for presenting work late or for make-up exams.

Acceptable excuses for missing an exam or regular class. (Items 4-8 require documentation)

1. Major illness or death of a family member.
2. Illness of student requiring medical attention or illness, major or minor, of a dependent child.
3. Employer required trip out of town.

4. Required out of town trip resulting from obligations under a university scholarship or commitment to a university sponsored organization/athletic team for which scholarships may be awarded .
5. Required out of town trip resulting from obligations as an elected officer of a campus recognized organization.
6. Failure of transportation while on the way to class.
7. Observation of a recognized religious holiday.

Class Policies: (cont)

8. Court appearances or jury duty. As a defendant does not count.
9. Absence required to meet obligations as a member the United States Armed Forces.
10. Other as discussed in advance with the instructor.

Classroom behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others. For MWF classes the class period is 50 minutes, for TT classes it is 75 minutes. Plan to be here for the full period. Class is over when the instructor (that's me) is finished. Do not ask for class to end early and do not arrive late. Do not eat, drink, sleep, read newspaper, make phone calls or leave the class during the period unless it is an emergency. If you engage in this behavior or in any other type of disruptive behavior, you may be asked to leave the classroom and you will be counted as absent for that day. Any student who engages in disruptive behavior on a second occasion may be subject to disciplinary sanctions within the UAM Judicial System which are listed on pages 37-38 of the 2007-2009 catalog.

Special Needs/Students With Disabilities:

It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Important dates:

January	13	-	First day of classes
January	18	-	M.L. King Holiday. All offices closed and classes canceled.
January	20	-	Last day to register or add spring classes
March	3	-	Deadline to apply for August and December graduation
March	22-26	-	Spring Break, classes do not meet
April	5	-	Preregistration for fall and summer classes begins
April	7	-	Last day to drop with W in regular classes (full-term)
April	16	-	Preregistration for fall and summer classes ends
April	29	-	Last day to withdraw from full term classes
May	4	-	Last day of classes
May	5-11	-	Final Exams
May	14	-	Commencement

TENTATIVE SCHEDULE - SUBJECT TO CHANGE AS DEEMED NECESSARY BY CIRCUMSTANCES AND INSTRUCTOR DISCRETION.

Date			Scheduled Activity	Assignments for discussion & comprehension
Jan	13	W	Intro & Pretest	
	15	F	Chapter 17	Ex 1, Ex 3, Ex 5
	18	M	Martin Luther King Holiday - No Classes	
	20	W	Chapter 17	Ex 7, Ex 8, Ex 12
	22	F	Chapter 17	P 8, P 12
	25	M	Chapter 17	Ex 18, Ex 19, Ex 22
	27	W	Chapter 17	Ex 23, P 14, P 16
	29	F	**Chapter 17 - Exam**	
Feb	1	M	Chapter 18	Ex 4, Ex 7, P 3
	3	W	Chapter 18	P 5, P 7, Ex 2
	5	F	Chapter 18	Ex 11, Ex 13, P 1
	8	M	Chapter 18	Ex 13, P1, Ex 20
	10	W	Chapter 18	Ex 21, Ex 23
	12	F	**Chapter 18 - Exam**	
	15	M	Chapter 19	Ex 4, Ex 5
	17	W	Chapter 19	Ex 7, Ex 20
	19	F	Chapter 19	Ex 9, Ex 16
	22	M	Chapter 19	Ex 17, P 8, P7
	24	W	Chapter 19	P 9, Ex 14
	26	F	**Chapter 19 - Exam**	
Mar	1	M	Chapter 20	Ex 1, Ex 2
	3	W	Chapter 20	Ex 10, Ex 11
	5	F	Chapter 20	Ex 13, Ex 14
	8	M	Chapter 20	Ex 16, Ex 17

	10	W	Chapter 20	P 8, P 9
	12	F	**Chapter 20 - Exam**	
	15	M	Chapter 21	P 3, P 5
	17	W	Chapter 21	P 7, P 6,
	19	F	Chapter 21	P 9, P 13
	22	M	**No Classes - Spring Break Holidays**	
	24	W	**No Classes - Spring Break Holidays**	
	26	F	**No Classes - Spring Break Holidays**	
	29	M	Chapter 21	P 10
	31	W	Chapter 21	P 16
	2	F	**Chapter 21 - Exam**	
	5	M	Chapter 22	P 1, P 3, P 6
	7	W	Chapter 22	P 7, P 8, P 9
	9	F	Chapter 22	P 10, P 12
	12	M	**Chapter 22 - Exam**	
	14	W	Chapter 23	P 1, P 2
	16	F	Chapter 23	P 5, P 6
	19	M	Chapter 23	P 7(c)
	21	W	**Chapter 23 - Exam**	
	23	M	Chapter 24	Ex 1, Ex 2, Ex 4
	26	W	Chapter 24	Ex 5, Ex 6
	30	F	Chapter 24	P 1, P 2
	3	M	**Chapter 24 - Exam**	
	11	Tu	**Comprehensive Final – 8:00 to 10:00**	

PRINCIPLES OF MANAGERIAL ACCOUNTING
ACCT 2223
FALL 2010
TH 8:10-9:30 A.M.
BBC 307

COURSE SYLLBAUS

Becky L. Phillips, Instructor
Office 312A **Email:** Phillips@uamont.edu
Phone: 870-460-1111 becky6367@yahoo.com
Website: www.uamont.edu/facultyweb/phillips

OFFICE HOURS:	MWF	10:00 – 11:00 a.m.
	MW	1:00 – 2:30 p.m.
	TH	9:30 – 11:30 a.m.

Text: **Accounting: Tools for Business Decision Making**
Third Edition; Paul D. Kimmel, Jerry J. Weygandt, and Donald E. Kieso

Course Description: Accounting information as it relates to the needs of business managers, product costing, standard costs, budgeting and variance analysis, and decision making.

Prerequisites: ACCT 2213 Principles of Financial Accounting

Special Projects/Assignments/Fieldtrips: None for this course

Attendance: You are expected to attend class every day! I am required to keep attendance records for the Office of Academic Affairs/or the Registrar's office. I have the right to give in-class assignments without notice. These assignments will not be made up if you are absent, resulting in a zero for the assignment. There are 50 points included in your grade for attendance. I will deduct 5 points for every unexcused absence. If you miss more than 10 days you will have a negative number included in your grade at the end of the semester.

Homework: Homework should be prepared neatly and turned in at the beginning of class. **Homework will not be accepted late for any reason!!!** Homework is a significant portion of your grade and therefore should be completed to the best of your ability.

Cheating/Plagiarism: Cheating/plagiarism will not be tolerated for any reason. If you are caught cheating on an exam or any other in-class assignment you will receive a zero for that exam/assignment. No headphones or earphones are allowed in class during an exam or at any other time. If you are caught plagiarizing someone else's work, you will receive a zero on that assignment.

Cell Phone Policy: All cell phones are to be turned off and put away during class time. If you are expecting an important phone call, please contact me before class begins and I will give you permission to leave your phone on. If you are caught with your cell phone during an exam you will receive a zero for that exam. Texting will not be tolerated.

Grading:

Exam I	100
Exam II	100
Exam III	100
Exam IV	100
Final	150
Attendance	50
Homework	100
Total Points	700

90% or more	A
80-89	B
70-79	C
60-69	D
Below 60	F

Provision for Tests & Evaluations: All exams will be administered in the classroom. If you miss an exam, it is the student's responsibility to contact the instructor to schedule a make-up exam. The instructor reserves the right to give a different exam when a student is take a make-up exam. The exam will be made up at the convenience of the instructor.

Students with Disabilities:
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For assistance on a College of Technology campus contact:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

AA Doc. 1/05/09

Statement on disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Important Dates:

August 16	Application deadline for regulation registration. Tuition and fees due for preregistered students. Schedule changes for preregistered students.
August 17-20	Professional Development for faculty and staff
August 23	Schedule changes. New student orientation. Night registration.
August 24	Open registration.
August 25	First day of classes (regular and first 8-week fast-track classes).
August 31	Last day to register or add classes.
September 6	Labor Day Holiday. Offices and classes closed.
September 25	Parent/Family Appreciation Day.
October 4	Last day to drop with a W in first 8-week fast-track classes.
October 8	Deadline to apply for May 2011 graduation.
October 13	Last day to withdraw from first 8-week fast-track classes.
October 16	Homecoming
October 18	Last day of first 8-week fast-track classes.
October 19	First day of second 8-week fast-track classes.
November 8	Preregistration for spring 2011 begins.
November 10	Last day to drop with a W in regular classes; no applicable to fast-track classes.
November 19	Preregistration for Spring 2011 ends.
November 24	Classes closed
November 25-26	Thanksgiving Holiday
November 29	Last day to drop with a W in second 8-week fast-track classes.
December 7	Last day to withdraw from class (regular and second 8-week fast-track classes)
December 10	Last day of classes.
December 13-17	Final exam period.
December 22	Fall conferral of degrees.

CHAPTER	COURSE OBJECTIVES & GOALS
Chapter 14	Explain the distinguishing features of managerial accounting.
	Identify the three broad functions of management.
	Define the three classes of manufacturing costs.
	Distinguish between product and period costs.
	Explain the difference between a merchandising and a manufacturing income statement and balance sheet.
	Indicate how costs of goods manufactured is determined.
Chapter 15	Explain the characteristics & purposes of cost accounting.
	Describe the flow of costs in a job order costing system.
	Explain the nature and importance of a job cost sheet.
	Indicate how the predetermined overhead rate is determined and used.
	Prepare entries for jobs completed and sold.
	Distinguish between under- and overapplied manufacturing overhead.
Chapter 16	Understand the basic principles of a process cost system.
	Make the journal entries to assign manufacturing costs in a process cost system.
	Compute equivalent units
	Prepare a production cost report.
Chapter 17	Recognize the difference between traditional costing and activity-based costing.
	Identify the steps in the development of an activity-based costing system.
	Know how companies identify the activity cost pools used in ABC Systems.
	Know how companies identify and use cost drivers in ABC systems.
	Differentiate between value-added and non-value added activities.
Chapter 18	Distinguish between variable and fixed costs.
	Explain the significance of the relevant range.
	Explain the concept of mixed costs.

	List the five components of cost-volume-profit analysis.
	Indicate what contribution margin is and how it can be expressed.
	Identify three ways to determine the break-even point.
	Give the formulas for determining sales required to earn target net income.
	Define margin of safety, and give the formulas for computing it.
Chapter 19	Describe the essential features of a cost-volume-profit income statement.
	Apply basic CVP concepts.
	Explain the terms sales mix and its effects on break-even sales.
	Determine sales mix when a company has limited resources.
	Understand how operating leverage affects profitability.
Chapter 20	Understand the benefits of budgeting.
	State the essentials of effective budgeting.
	Identify the budgets that comprise the master budget.
	Describe the sources for preparing the budgeted income statement.
	Explain the principal sections of a cash budget
Chapter 21	Describe the concept of budgetary control.
	Evaluate the usefulness of static budget reports.
	Explain the development of flexible budgets and the usefulness of flexible budget reports.
	Describe the concept of responsibility accounting.
	Indicate the features of responsibility reports for costs centers.
	Identify the content of responsibility reports for profit centers.
Chapter 22	Distinguish between a standard and a budget
	Identify the advantages of standard costs.
	Describe how companies set standards.
	State the formulas for determining direct materials and direct labor variances.
	State the formula for determining the total manufacturing overhead variance.
	Discuss the reporting of variances.
Chapter 23	Identify the steps in management's decision-making process.

	Describe the concept of incremental analysis.
	Identify the relevant costs in accepting an order at a specified price.
	Identify the relevant costs in a make-or-buy decision.
	Give the decision rule for whether to sell of process materials further.
	Identify the factors to consider in retaining or replacing equipment.
	Explain the relevant factors in whether to eliminate an unprofitable segment.
	Determine which products to make and sell when resources are limited.
	Contrast annual rate of return and cash payback in capital budgeting.
	Distinguish between the net present value and internal rate of return methods.

Tentative Schedule for the Semester

DATE	CHAPTER	IN-CLASS	HOMEWORK	HOMEWORK DUE DATE
August 26		Intro/Pre-test		
August 31	**14**	Problem 14-1A, 3A	Problems 14-1B, 3B, 4B	September 7
September 2	**14**	Problem 4A & 5A		
September 7	**15**	Problem 1A, 2A	Problems 15-1B, 3B	September 16
September 9	**15**	Problem 3A, 4A, 5A		
September 14	**15**	Lecture		
September 16		Exam I (Chap 14 & 15)		
September 21	**16**	Problem 16-1A, 2A	Problems 16-1B, 2B, 3B, 6B	September 28
September 23	**16**	Problem 16-3A, 6A		
September 28	**17**	Problem 17-1A, 2A	Problems 17-1B, 2B, 4B	October 5
September 30	**17**	Problem 17-4A, 5A		
October 5		Exam II (Chap 16 & 17)		
October 7	**18**	Problem 18-1A, 2A, 3A	Problems 17-1B, 2B, 5B	October 14
October 12	**18**	Problem 18-4A, 18-5A		
October 14	**19**	Problem 1A, 2A	Problem 1B, 3B, 6B	October 21
October 19	**19**	Problem 3A, 4A		
October 21		Exam III (Chap 18 & 19)		
October 26	**20**	Problem 1A, 2A, 3A	Problems 1B, 2B, 4B	November 2
October 28	**20**	Problem 4A, 5A, 6A,		
November 2	**21**	Problem 21-1A, 2A	Problems 1B & 2B	November 9
November 4	**21**	Problem 21-3A, 4A		
November 9		Exam IV (Chap 20 & 21)		
November 11	**22**	Problem 22-1A, 2A	Problem 1A, 2A, 7A, 8A	November 30
November 16	**22**	Problem 22-3A, 4A		
November 18		In-class Assignment		
November 23	**22**	Problem 22-7A, 8A		
November 25		Thanksgiving Holiday		

November 30	**23**	Problem 1A, 2A	Problem 1B, 2B, 4B, 6B	December 9
December 2	**23**	Problem 3A, 4A		
December 7	**23**	Problem 5A, 6A		
December 9		Posttest		
December 14		Final Exam (Chap 22 & 23)	8:00 – 10:00 a.m.	

University of Arkansas – Monticello
School of Business
ACCT 3433 – Cost Accounting I

Fall 2010 – Section 024390 10:10 – 11:00 MWF BBC 304

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/facultyweb/Hammett - Web Page

Prerequisite:
ACCT 2223 – Principles of Managerial Accounting

Office Hours:
My office hours are posted on my door and on my website which is given above.

Purpose & Objective:
Where we once saw free spending on corporate perquisites, we now observe managers carefully examining activities and expenditures to see if they truly add value in excess of their cost. This is what Cost management is all about – adding more value at lower cost. Costs do not just happen; they are the result of management decisions. We cannot continue to passively measure costs; we must actively manage costs to deliver more value. This is accomplished by focusing on what accounting brings to providing management with information and becoming part of the decision making team. The objectives of the course are listed below:

1. Provide the tools for analyzing and managing costs.
2. Discuss and enhance the concept of Activity-Based Management.
3. Begin the discussion of Planning and Decision Making

Required Textbook:
Michael R. Kinney, Cecily A. Raiborn. Cost Accounting: Foundations and Evolutions. 8th Edition, Mason, OH: Thomson Southwest, 2011.

Requirements for Evaluation: All parts have equal weight ***Homework will be taken up at random*.** I will be taking up problems **only** the Exercises are to be discussed in class. You will need to be prepared to discuss the exercises; this **will** impact your homework grade.

Examination:
After Chapter – 3
After Chapter – 6
After Chapter – 8
After Chapter – 11 (Final Exam)

Grading Policy:
Because of the bonus opportunities and take-home portions on all tests except the final the following grades are given ***without appeal***:

100 - 90 = A	79 - 70 = C
89 - 80 = B	69 - 60 = D
Below 60 = F	

Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask.
Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement on disruptive behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test average at the rate of 5 points for each infraction.

Other inappropriate behavior:

Cheating if a student is found cheating in the taking of a test they will receive a grade of zero on that test and it ***will not*** be dropped ***(the next lowest grade will be)*** in determination of a final grade in the class. Cheating is the same a stealing. As a business student your ethical compass needs to be true you will be dealing with people who

assume you are skilled in what your degree is in. If you cheated to get the degree what are you doing to the company or client you are working for?

Plagiarism is serious as well, it to is stealing others work and claiming it for yourself. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given.

Students with Disabilities:

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McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

August	25	Introduction and administrative matters. Chapter 1 lecture – *No Homework for this Chapter*
	27	Chapter 1 lecture
	30	Chapter 2—***Homework Exercises 13,26, 31; Problems 47, 48***
September	1	Chapter 2 lecture
	3	Homework from Chapter 2 due– Chapter 3 ***Exercises 15, 17, 22, 25, 26, 29; Problems 43, 52.***
	8	Chapter 3 lecture

September	10	Chapter 3 lecture
	13	Chapter 3 lecture
	15	**Examination Chapter 1-3**
	18	Homework from Chapter 3 due–Chapter 4 ***Exercises 15, 19, 26, 27; Problems 32, 33.***
	20	Chapter 4 lecture
	22	Chapter 4 lecture
	25	Chapter 4 lecture
	27	Homework from Chapter 4 due–Chapter 5 ***Exercises 8, 12, 13, 17; Problems 31, 33.***
	29	Chapter 5 lecture
October	1	Chapter 5 lecture
	4	Chapter 5 lecture
	6	Homework from Chapter 5 due–Chapter 6 ***Exercises 16, 25, 26, 33, 36; Problems 44, 50.***
October	9	Chapter 6 lecture
	12	Chapter 6 lecture
	13	Chapter 6 lecture
	15	Chapter 6 lecture
	18	**Examination Chapters 4 - 6**
	20	Homework from Chapter 6 due–Chapter 7 ***Exercises 18, 21, 27; Problems 37, 42***
	22	Chapter 7 lecture
	25	Chapter 7 lecture

October	27	Chapter 7 lecture
	29	Homework from Chapter 7 due–Chapter 8 ***Exercises 23, 25, 27; Problems 43, 50***
November	1	Chapter 8 lecture
	3	Chapter 8 lecture
	5	Chapter 8 lecture
	8	Homework from Chapter 8 due–Chapter 9 ***Exercises 8, 11, 15, 17; Problems 37, 44***
	10	Chapter 9 lecture
	12	Chapter 9 lecture
	15	Chapter 9 lecture
	17	**Examination Chapters 7-9**
	19	Homework from Chapter 9 due–Chapter 10 ***Exercises 12, 14, 19, 24, 27; Problems 41, 44***
	22	Chapter 10 lecture
	29	Chapter 10 lecture
December	1	Chapter 10 lecture
	3	Homework from Chapter 10 due–Chapter 11 ***Exercises 13, 15, 16, 19, 20; Problem 44***
	6	Chapter 11 lecture
	8	Chapter 11 lecture
	10	Chapter 11 lecture
	17	**Final (1:30 – 3:30)**

Cost I Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
1. - Introduction to Cost Accounting	1. Know the sources of authoritative pronouncements for the practice of cost accounting. 2. Know what the sources of ethical standards for cost accountants. 3. Know what accountants understand about an organization's structure and business environment to perform effectively in an organization. 4. Be able to explain a value chain, and what the major functions of a value chain are. 5. Be able to explain how a balanced scorecard is used to implement an organization's strategy.
2. – Cost Terminology and Cost Behaviors	1. Be able to describe the assumptions that accountants make about cost behavior, and why these assumptions are necessary. 2. Be able to explain how costs are classified on the financial statements, and why such classifications are useful. 3. Be able to explain how the conversion process occurs in manufacturing and service companies. 4. Be able to list the cost categories, and what items comprise those categories. 5. Be able to prepare a cost of goods manufactured statement in preparing an income statement.
3. – Predetermined Overhead Rates, Flexible Budgets, and Absorption/Variable Costing.	1. Be able to explain why overhead costs are allocated to products and services. 2. Explain what causes over or under application of overhead and how it is treated. 3. Explain what impact different capacity measures have on setting predetermined overhead rates. 4. Demonstrate how the high-low method and least squares regression analysis method are used in analyzing mixed costs. 5. Explain how managers use flexible budgets to set predetermined overhead rates. 6. Explain how absorption and variable costing differ. 7. Explain how changes in sales or production levels affect net income computed under absorption and variable costing.

Cost I Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
4. - Activity Based Management and Activity Based Costing	1. Be able explain value-added and non-value-added activities. 2. Explain how valued added and non-valued added activities affect manufacturing cycle efficiency. 3. Explain why cost drivers must be designated in an activity-based costing system. 4. Explain how costs are computed using an activity based costing system. 5. Explain how the information generated from an activity-based management or activity-based costing system is used by management. 6. Be able to explain under what conditions activity-based costing is useful in an organization.
5. - Job-Order Costing	1. Explain how job order and process costing systems as well as their related valuation method differ. 2. Be able to discuss the primary documents needed to support job order costing what purpose they serve. 3. Explain the journal entries needed to accumulate costs in a job order costing system. 4. Describe the cost flows associated with job order costing and prepare the journal entries. 5. Explain how standard costs are used in a job order costing system. 6. Explain how information from a job order costing system supports management decision making.
6. – Process Costing	1. Explain the difference between process costing and job order costing. 2. Demonstrate the ability to prepare a departmental production report using the FIFO or Weighted Average method. 3. Be able to determine equivalent units of production, unit costs, and inventory values using the standard costing method of process costing. 4. Explain why a company might use a hybrid costing system.

Cost I Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
7. – Standard Costing and Variance Analysis	1. Describe how standards for material, labor and overhead are set. 2. Be able to explain what documents are associated with stand cost systems, and what information those documents provide. 3. Explain how material, labor and overhead variances are calculated and recorded. 4. Explain why standard cost systems are used. 5. Explain how standard costing will be affected if a single conversion element is used rather than the traditional labor and overhead elements.
8. – The Master Budget	1. Explain how strategic planning is related to budgeting. 2. Be able to prepare the various parts of a master budget. 3. Explain why a cash budget is so important in the master budget process. 4. Demonstrate the preparation of budgeted financial statements and explain why they are prepared at the end of the budgeting process. 5. Be able to explain the benefits provided by a budget.
9. – Break-Even Point and Cost-Volume-Profit Analysis	1. Explain why variable costing is more useful than absorption costing in determining the breakeven point and performing Cost volume profit analysis. 2. Explain how the breakeven point is determined using the formula approach, and income statement approach. 3. Explain how companies use Cost volume profit analysis information in decision making. 4. Explain how margin of safety and operating leverage concepts are used in business. 5. Be able to list the underlying assumptions of cost volume profit analysis.

Cost I Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
10. – Relevant Information for Decision Making	1. Be able to determine the relevance of information to decision making. 2. Be able to explain what sunk costs are and why they are not relevant to decisions. 3. Be able to determine what is relevant to outsourcing. 4. Explain how management achieves the highest returns from use of a scarce resource. 5. Be able to explain what variables managers use to manipulate sales mix. 6. Explain how special prices are set, and when they are used. 7. Explain how managers determine whether a product line should be retained or discontinued.
11. – Allocation of Joint Costs and Accounting for \ By-Product/Scrap	1. Understand how the outputs of a joint process are classified. 2. Understand the management decisions that must be made before beginning a joint process. 3. Be able to allocate joint production costs to products. 4. Be able to account for by-products and scrap.

University of Arkansas – Monticello
School of Business
Accounting Information Systems

Spring 2010 – Section 023201 10:10-11:00 MWF Room 304

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/Facultyweb/Hammett - Web Page

Prerequisite:
ACCT 3413 – Intermediate Accounting I
ACCT 3433 – Cost Accounting
Co-requisite – ACCT 4773 – Auditing

Office Schedule:
See my website and office door

Purpose & Objective:
The purpose of this course is to help you develop a strong conceptual foundation in accounting information systems that can serve as a basis for lifelong learning. The major goals for this course are to:

1. Provide a strong conceptual foundation in accounting systems and controls.
2. Enable you to use this foundation in developing and evaluating accounting applications and in problem solving.
3. Present information in a way that facilitates your learning.

Required Textbook:
Bagranoff, Nancy A, Mark G. Simkin, Carolyn S. Norman. Accounting Information Systems. 11th Edition, Wiley & Sons, Inc. 2010. ISBN: 978-0-470-50702-5

Requirements for Evaluation: All parts have equal weight Homework will be taken up at random

Examination:

After Chapter 3
After Chapter 6
After Chapter 9
After Chapter 12
After Chapter 15 (Final Exam)

Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask.
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Please note a change in the last line for the colleges of technology:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

January	13	Introduction and administrative matters. **Chapter 1 lecture begins**.
	15	Chapter 1 lecture
	20	**Chapter 2 Lecture begins**
	22	Chapter 2 lecture
	25	**Chapter 3 lecture begins: Homework Problem 3-12 due**
	27	Chapter 3 lecture
	29	Chapter 3 lecture
February	1	**Examination Chapter 1 – 3**
	3	**Chapter 4 Lecture begins: Homework Problem 4-15 : Chapter 3 homework due**
	5	Chapter 4 lecture
	8	Chapter 4 lecture
	10	**Chapter 5 Lecture begins: Chapter 4 homework due**
	12	Chapter 5 lecture
	15	Chapter 5 lecture
	17	**Chapter 6 lecture begins: Homework Problem 6-15**
	19	Chapter 6 lecture
	22	Chapter 6 lecture
	24	**Examination Chapter 4 – 6**

February	26	**Chapter 7 Lecture begins: Chapter 6 homework due**
March	1	Chapter 7 lecture
	3	Chapter 7 lecture
	5	**Chapter 8 lecture begins**
	8	Chapter 8 lecture
	10	Chapter 8 lecture
	12	**Chapter 9 lecture begins**
	15	Chapter 9 lecture
	17	Chapter 9 lecture
	19	**Examination Chapters 7 – 9**
	29	**Chapter 10 lecture begins**
	31	Chapter 10 lecture
April	2	**Chapter 11 lecture begins**
	5	Chapter 11 lecture
	7	**Chapter 12 lecture begins**
	9	Chapter 12 lecture
	12	**Examination Chapters 10 – 12**
	14	**Chapter 13 lecture begins**
	16	Chapter 13 lecture
	19	Chapter 13 lecture
	21	**Chapter 14 lecture begins**
	23	Chapter 14 lecture

	26	Chapter 14 lecture
	28	**Chapter 15 lecture begins**
	30	Chapter 15 lecture
May	3	Chapter 15 lecture
	10	**Final (1:30 – 3:30)**

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Learning Outcomes (indicated in chapter titles in parentheses):

1. The Student will demonstrate familiarity with business theory and practices, and in a chosen concentration.
2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will use application software and have an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
1. – Accounting Information Systems and the Accountant (1, 2, 5)	1. Be able to distinguish between such terms as "systems," "information systems," "information technology," and "accounting information systems." 2. Learn how information technology influences accounting systems. 3. Be familiar with suspicious activity reporting. 4. Understand how financial reporting is changing with advances in IT, such as XBRL. 5. Appreciate how IT allows management accountants to use business intelligence to create dashboards and scorecards. 6. Know why auditors provide a variety of assurance services. 7. Be more aware of what is new in the area of accounting information systems. 8. Be familiar with career opportunities that combine accounting and It knowledge and skills.
2. – Information technology and AIS (1, 2)	1. Be able to describe why information technology is important to AIS, and why accountants should know about the technology. 2. Understand why computer processor speeds are not particularly important to most accounting information systems. 3. Be familiar with source documents and why they are important to AIS. 4. Know some common AIS uses for POS input, MICR media, and OCR. 5. Be able to explain in general terms the value of secondary storage devices to AIS. 6. Understand why data communications are important to AIS. 7. Be able to describe some advantages of client/server computing.

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Chapter	Learning objectives
2. – Information technology and AIS (continued) (1, 2)	8. Be able to explain the advantages and disadvantages of cloud computing.
3. – Documenting Accounting Information Systems (1, 2, 5)	1. Understand why documenting an AIS is important. 2. Be able to draw simple document flowcharts and explain how they describe the flow of data in AIS. 3. Be able to draw simple document flowcharts system flowcharts, process maps, and data flow diagrams. 4. Know how program flowcharts and decision tables help document AIS. 5. Be able to explain the importance of end-user documentation. 6. Be aware of software available for documenting AIS and helping companies comply with Sarbanes-Oxley Act.
4. – Data Modeling (1, 2, 5)	1. Appreciate the importance of databases to AIS. 2. Be able to describe the concepts of the data hierarchy, record structures, and record keys. 3. Understand the uses of data dictionaries. 4. Be able to explain why sch design concernes as processing accuracy, concurrency, and security are important to multiuser databases. 5. Know how to model a database with REA. 6. Be able to name three database structures commonly used to create databases. 7. Know how to create tables, records, and relationships using Microsoft Access.
5. – Organizing and manipulating the Data in Databases (1, 2, 5)	1. Understand the process of normalization. 2. Be familiar with database techniques with validating data inputs. 3. Understand the importance of extracting data from databases and AIS uses of extractions. 4. Know how to create simple and multi-table queries using Microsoft Access. 5. Understand object-oriented and multimedia databases. 6. Be familiar with data warehouses and their uses in accounting applications.

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Chapter	Learning objectives
6. – Database Forms and Reports (1, 2, 5)	1. Understand how to create simple forms in Access. 2. Understand the difference between a bound control and an unbound control on an access form or report. 3. Know how to create advanced forms in Access with subforms. 4. Understand how to create simple reports in Access. 5. Know how to create reports based on queries. 6. Know how to create reports that contain calculated fields and understand why databases do not store such fields in their tables. 7. Know how to create reports containing grouped data with control breaks in them.
7. – Accounting Information Systems and Business Processes: Part I(1, 2, 3)	1. Know the steps in the financial accounting process. 2. Understand the use of journals and ledgers in processing accounting transactions. 3. Recognize the different types of coding systems used by AIS. 4. Understand why planning an AIS begins with the design of outputs. 5. Recognize the objectives, inputs, and outputs of the sales and purchasing processes. 6. Understand why businesses choose outsourcing and off shoring of business processes.
8. – Accounting Information Systems and Business Processes: Part II(1, 2, 3)	1. Appreciate the many ways technology is changing management's ability to monitor and control business processes across the organization. 2. Know the objectives, inputs, and outputs of the resource management, production, and financing processes. 3. Understand how business strategy affects the data that are collected in the firm's AIS and how that impacts performance measures. 4. Be able explain why some organizations have special accounting information needs. 5. Recognize the special information needs of several different types of organizations. 6. Understand how companies use business process reengineering (BRP) to cut costs and improve their operational efficiency.

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Chapter	Learning objectives
9. – Accounting and Enterprise Software (1, 2, 4)	1. Know the evolution of accounting and enterprise software. 2. Understand the difference among various types of accounting and enterprise software. 3. Be able to explain how various functions in enterprise software work together. 4. Understand the architecture of enterprise systems, including their use of a centralized database. 5. Be able to describe the relationship between business process reengineering and enterprise system implementation. 6. Be able to assess the costs and benefits associated with enterprise systems. 7. Recognize when an organization needs a new AIS. 8. Understand how organizations go about selecting accounting and enterprise software.
10. – Computer Crime, Ethics, and Privacy (2, 3)	1. Understand why it is difficult to define computer crime. 2. Know why there is an absence of good data on computer crime. 3. Be able to provide reasons why computer crime might be growing. 4. Be familiar with several computer crime cases and the proper controls for preventing them. 5. Be able to describe a profile of computer criminals. 6. Understand the importance of ethical behavior within the environment of computerized AIS.
11. – Introduction to Internal Control Systems (2, 3)	1. Be familiar with the primary control frameworks commonly used in orgs. 2. Be familiar with an internal control system and the components of this system. 3. Understand the importance of enterprise-wide risk assessment and the impact this has on internal controls. 4. Be familiar with the importance of COSO and COBIT with respect o intern control systems. 5. Understand the difference between preventive, detective, and corrective controls. 6. Be aware of some of the control activities that should be included in an organization's intern control system.

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Chapter	Learning objectives
12. – Computer Controls for Organizations and Accounting Information Systems (1, 2, 3)	1. Be familiar with the term "general computer control objectives" and understand how these objectives are achieved. 2. Be able to identify general controls for and organization and understand why they are essential for corporate governance. 3. Understand general controls for information technology and why these should be considered when designing and implementing accounting information systems.. 4. Be familiar with IT general security and control issues for wireless technology, networked systems, and personal computers. 5. Understand the value of COBIT framework and the part this guidance can play in helping IT managers in an organization. 6. Know what input controls, processing controls, and output controls are, and be familiar with specific examples of control procedures for each of these categories of controls.
13. – Developing and Implementing Effective Accounting Information Systems (1, 2, 3)	1. Understand the roles of accountants, analysis teams and steering committees in systems studies. 2. Understand why systems analysts must understand the strategic and operational goals of a company. 3. Become familiar with the deliverables in systems analysis work, especially the systems analysis report. 4. Be able to help plan and complete the analysis and design phases of a systems study. 5. Know what a feasibility evaluation is and how to conduct it. 6. Understand some of the costs, benefits, tools and techniques associated with systems design work. 7. Be able to evaluate alternative systems proposals and make a selection or choose to outsource. 8. Be familiar with the activities required to implement and maintain a large information system.

Accounting Information Systems Spring 2010
Learning Objectives by chapter

Chapter	Learning objectives
14. – Information Technology Auditing (1, 2, 3)	1. Know how external auditing differs from internal auditing. 2. Understand the information technology audit process and types of careers in technology auditing. 3. Understand the software and people skills needed by information technology auditors. 4. Know how to determine the effectiveness of internal controls over specific information systems. 5. Be familiar with various techniques auditors use to evaluate computerized information systems. 6. Understand that IT governance is not just about security. 7. Appreciate how auditors can use IT to prevent and discover fraudulent activities. 8. Know how the Sarbanes-Oxley Act of 2002 influences the role of IT auditors. 9. Be familiar with various types of third assurance services related to IT.
15. – Accounting on the Internet (1, 2, 3)	1. Understand some of the basic concepts of the internet, such as TCP/IP, URLs, and web page addresses. 2. Appreciate why electronic communication is useful to accountants. 3. Know why XBRL is important to financial reporting. 4. Understand electronic data interchange (EDI), and why it is important to AIS. 5. Know the differences between business-to-consumer and B2B e-commerce. 6. Appreciate the privacy and security issues associated with e-commerce. 7. Know why businesses use firewalls, proxy servers, and encryption techniques. 8. Understand digital signatures and digital time-stamping techniques.

University of Arkansas – Monticello
School of Business
Fraud Examination

Summer 2010 – Section 023301 8:00-10:15 M-Th Room 307

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://uamont.edu/facultyweb/hammett - Web Page

Prerequisite:
None

Office Schedule:
See my website and office door

Purpose & Objective:
Fraud Examination will help you be a better professional in whatever career path you may choose. The technology, interviewing, document examination, public records, and other tools you will study will make you a better consultant, auditor, tax professional, or manager, as well as a better more astute investor.

Required Textbook:
W. Steve Albrecht. Fraud Examination. Second Edition. Mason, OH: South-Western, a division of Thomson Learning, 2006.

Requirements for Evaluation: All parts have equal weight Homework (Read material and be ready to discuss)

End of chapter quizzers will be the source of your grades.

Bonus Opportunity:
There is no bonus opportunity for this class sorry.

There is no exemption for the final exam in this class so don't even ask.

Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement of Disruptive Behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Students with Disabilities:
It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Please note a change in the last line for the colleges of technology:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

June	1	Introduction and administrative matters. Chapter 1 & 2 (film)
	2	Chapter- 3 lecture (film)
	3	Chapter- 4 lecture (film).
	7	Chapter 5 lecture (film)
	8	Chapter- 6 lecture (film)
	9	Chapter- 7 lecture (film)
	10	Chapter- 8 lecture
	14	Chapter- 9 lecture (film)

June	15	Chapter-10 lecture (film)
	16	Chapter- 11 lecture (film)
	17	Chapter- 12 lecture (film)
	21	Chapter- 13 lecture
	22	Chapter- 14 lecture (film)
	23	Chapter- 15 lecture
	24	Chapter- 16 lecture
	28	Chapter-17 lecture
	29	Chapter-18 lecture (film)
	30	**Final Examination** Room 307 (8:00 – 10:15)

Fraud Examination Summer 2010
Learning Objectives by chapter

Chapter	Learning objectives
1. – The Nature of Fraud	1. Understand the seriousness of the fraud problem and how it affects individuals, consumers, and organizations. 2. Be able to define fraud. 3. Be able to classify fraud into various types. 4. Understand the differences between criminal and civil fraud laws and how they relate to fraud. 5. Understand the types of fraud-fighting careers available today.
2. – Why People Commit Fraud	1. Know the types of people who commit fraud. 2. Explain why people commit fraud. 3. Be able to describe the fraud triangle. 4. Understand how pressure contributes to fraud. 5. Know why people rationalize. 6. Understand how people are recruited to participate in fraud schemes.
3. – Fighting Fraud: An Overview	1. Become familiar with the different ways that organizations fight fraud. 2. Understand the importance of fraud prevention. 3. Understand the importance of early fraud detection. 4. Understand the different approaches to fraud investigation. 5. Be familiar with the different options for legal action that can be taken once fraud has occurred.
4. – Preventing Fraud	1. Understand how to create a culture of honesty openness, and assistance. 2. Know how t eliminate opportunities for fraud. 3. Understand how to create an effective organization to minimize fraud.

Fraud Examination Summer 2010
Learning Objectives by chapter

Chapter	Learning objectives
5. – Recognizing the Symptoms of Fraud	1. Understand how symptoms help in the detection of fraud. 2. Be able to identify and understand accounting symptoms. 3. Be able to describe internal controls that help detect fraud. 4. Be able to identify and understand analytical symptoms of fraud. 5. Be able to explain how lifestyle changes help detect fraud. 6. Be able to discuss how behavioral symptoms help detect fraud. 7. Recognize the importance of tips and complaints as fraud symptoms.
6. – Data-Driven Fraud Detection	1. Be able to describe the importance of data-driven fraud detection, including the difference between accounting anomalies and fraud. 2. Be able to explain the steps in the data analysis process. 3. Be familiar with common data analysis packages. 4. Understand the principles of data access, including Open Database Connectivity (ODBC) text import, and data warehousing. 5. Be able to perform basic data analysis procedures for fraud detection. 6. Be able to read and analyze a Matosas Matrix. 7. Understand how fraud is detected by analyzing financial statements.
7. – Investigating Theft Acts	1. Be able to discuss theft investigation methods and how they are used to investigate suspected fraud. 2. Understand how to coordinate and investigation, using a vulnerability chart. 3. Describe the nature of surveillance and covert operations. 4. Understand the effectiveness of invigilation to investigate fraud. 5. Explain how to obtain physical evidence and how it can be used in a fraud investigation. 6. Understand how to seize and analyze electronic information for cell phones, hard drives, e-mail, and other sources.

Fraud Examination Summer 2010
Learning Objectives by chapter

Chapter	Learning objectives
8. – Investigating Concealment	1. Be able to describe concealment investigation methods and how they relate to fraud. 2. Understand the value of documents and electronic records in a fraud investigation. 3. Be able to list the different methods of obtaining documentary evidence. 4. Understand how to perform discovery sampling to obtain documentary evidence. 5. Explain how to obtain hard-to-get documentary evidence.
9. – Conversion Investigation Methods	1. Be able to explain why finding out how perpetrators convert and spend their stolen funds is important. 2. Understand how federal, state, and local public records can assist in following the financial "tracks" of suspected perpetrators. 3. Be able to assess information via the internet to assist in the investigation of suspected fraud perpetrator. 4. Be able to perform a net worth calculation on suspected fraud perpetrators and understand how net worth calculations are effective in court and in obtaining confessions.
10. – Inquiry Methods and Fraud Reports	1. Understand the interviewing process 2. Be able to plan and conduct an interview. 3. Understand the nature of admission-seeing interviews. 4. Be able to describe the different deceptions and lies used by perpetrators. 5. Be able to describe the different types of honesty testing. 6. Be able to prepare a fraud report.

Fraud Examination Summer 2010
Learning Objectives by chapter

Chapter	Learning objectives
11. – Financial Statement Frauds	1. Be able to discuss the role that financial statements play in capital markets. 2. Understand the nature of financial statement fraud. 3. Will have become familiar with financial statement fraud statistics. 4. Will have seen how financial statement frauds occur and are concealed. 5. Be able to outline the framework for detecting financial statement fraud. 6. Be able to identify financial statement fraud exposures. 7. Be able explain how information regarding company's management and directors, nature of organizations, operating characteristics, relationship with others, and financial results can help assess the likelihood of financial statement fraud.
12. – Revenue and Inventory-Related Financial Statement Frauds	1. Be able to identify revenue-related financial statement schemes. 2. Be able to list ways to proactively search for revenue-related financial statement fraud symptoms. 3. Show an understanding of the importance of, and ways to follow up on revenue-related fraud symptoms. 4. Be able Discuss inventory-related financial statement fraud schemes. 5. Be able to identify ways to search for inventory-related financial statement fraud symptoms. 6. Be able explain the importance of, and ways to follow up on, inventory-related fraud symptoms.
13. – Liability, Asset, and Inadequate Disclosure Frauds	1. Be able to identify fraudulent schemes that understate liabilities. 2. Discuss the understatement of liabilities fraud. 3. Be able to describe fraudulent schemes that overstate assets. 4. Understand the overstatement of assets fraud. 5. Be able to list fraudulent schemes that inadequately disclose financial statement information. 6. Be able to explain inadequate disclosure fraud.

Fraud Examination Summer 2010
Learning Objectives by chapter

Chapter	Learning objectives
14. – Fraud Against Organizations	1. Understand the extent to which employees and others commit occupational fraud. 2. Be able to describe the nature and various types of asset misappropriations. 3. Be able to discuss the nature and various types of corruption.
15. – Consumer Fraud	1. Be able to define what consumer fraud is and understand its seriousness. 2. Understand and identify theft. 3. Be able to classify the various types of investment and consumer frauds.
16. – Bankruptcy, Divorce, and Tax Fraud	1. Be able to explain why fraud is so prevalent in bankruptcy, tax, and divorce cases. 2. Be able to describe the nature of bankruptcy and be familiar with bankruptcy codes. 3. Develop an understanding of civil and criminal bankruptcy fraud statutes. 4. Be able to identify the participants involved in the bankruptcy process. 5. Recognize different bankruptcy and divorce fraud schemes. 6. Have an understanding of how perpetrators fraudulently conceal and transfer assets and income in bankruptcies and divorces. 7. Be able to define tax fraud and be familiar with common tax fraud schemes. 8. Understand how money laundering is used to commit fraud.
17. – Fraud in E-Commerce	1. Understand e-commerce fraud risk. 2. Be able to take measures to prevent fraud in e-commerce. 3. Be able to detect e-business fraud.
18. – Legal Follow-up	1. Be able to identify important aspects of the court system. 2. Understand the civil litigation process. 3. Understand the criminal litigation process. 4. Be able to describe the nature of an expert witness.

ACCT. 4633 - Governmental Accounting
MWF 1:10 - 2:30, BBC 308
Course Syllabus, Fall Semester 2010

COURSE IDENTIFICATION: ACCT. 4633 – Governmental Accounting

COURSE PREQUISITIES: ACCT. 3403 – Intermediate Accounting I or
ACCT. 3413 – Intermediate Accounting II or
ACCT. 3523 – Intermediate Accounting III

TEXT AND SUPPLEMENTAL BOOKS AND MATERIALS

Accounting for Governmental & Nonprofit Entities, 15th Edition, with City of Bingham CD-Rom. Authors: Earl R. Wilson, Jacqueline L. Reck, and Susan C. Kattelus,. Do not worry if the CD is missing, it is not needed for the course.

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PROFESSOR NAME: Dexter E. Gulledge
OFFICES Hours: M-F 10:00 – 12:00
Tu-Th 9:30 – 11:30
Other times by appointment

SPECIAL POLICIES SUCH AS ABSENTEEISM, CHEATING, PLAGIARISM, ETC.

Attendance: I expect you to be in class every day ready to participate with assignments studied and copies printed. On average, college students pay approximately 25% of the cost their college education. Parents also contribute approximately 25% and other parties, taxpayers and contributors, pay the rest. Think of college as your job and these parties as your employers. They have made a financial commitment to you and have the right to expect you to work diligently on your education. Accordingly, an attendance sheet will be distributed every day in class. It is your responsibility to sign in each day. Failure to sign in or being more than 5 minutes late will constitute an unexcused absence and will impact your grade in the course.

Participation: Participation is encouraged and welcome. Most of our class time will be devoted to discussion of solutions to exercises or problems assigned for class discussion.

Homework: Homework assignments are due as indicted in the course outline starting on Page 4 of this syllabus. If you are not here, make sure you have a classmate you can call to check to see if the assignment has been changed. Do not call the instructor. Homework is due at the START OF THE CLASS SESSION. Homework may be typed or done (neatly) by hand, use one side of the page, start each item (Exercise or Problem) on a new page. If an assignment requires multiple pages, staple each page of the assignment together. DO Not staple two or more assignments together. In the same manner the assignment was prepared, clearly identify the student and the assignment (i.e., if the assignment was typed, type your name). Each exercise or problem is considered a separate assignment. Due to recent problems with computer viruses, I am no longer accepting assignments by e-mail. Failure to follow any of these instructions will result in a 10% penalty on the assignment grade. Homework is not, no matter what reason, accepted later than the end of class.

Missed Exams and Absences: If you miss an exam, you will be assigned a grade of **ZERO** for that exam. However, if you missed due to one of the following acceptable reasons, I will allow you to schedule a make-up exam at a time and place agreeable to both of us. However, this ***MUST*** be done prior to the next scheduled regular exam. With the exception of Item 3 below, demands of one's job, no matter what they are, **are not** legitimate excuses for presenting work late or for make-up exams. In addition, the following are also considered acceptable for a missing a regular class session and will prevent the loss of attendance points.

Acceptable excuses for missing an exam or regular class. (Items 4-8 require documentation)

1. Major illness or death of a family member.
2. Illness of student requiring medical attention or illness, major or minor, of a dependent child.
3. Employer required trip out of town.
4. Required out of town trip resulting from obligations under a university scholarship or commitment to a university sponsored organization/athletic team for which scholarships may be awarded .
5. Required out of town trip resulting from obligations as an elected officer of a campus recognized organization.
6. Failure of transportation while on the way to class.
7. Observation of a recognized religious holiday.
8. Court appearances or jury duty. As a defendant does not count.
9. Absence required to meet obligations as a member the United States Armed Forces.
10. Other as discussed in advance with the instructor.

CHEATING AND PLAGIARISM

Cheating and plagiarism are considered academic violations. These violations are adjudicated through the Academic Violation Process listed below:

1. An instructor who suspects a student is guilty of cheating or plagiarism within the instructor's class must inform the student of this suspicion and provide the student with an opportunity to respond to the accusation.

2. An instructor who believes a student is guilty of cheating or plagiarism within the instructor's class may take any of the following actions:
   a. Issue a warning to the student
   b. Lower the grade awarded to the student for the test or paper.
   c. Require the student to retake the test or rewrite the paper.
   d. Award no credit for the paper or test.
   e. Withdraw the student from the course.
   f. Award the student a failing grade for the course.
   g. Other action specified in the course syllabus.

3. A student who receives any of the above actions and feels this action is unjust may appeal the instructor's decision as addressed in the academic process of appeal. This appeal procedure must begin within ten class days of receiving written or oral notice of the action. The Office of Academic Affairs conducts the appeals process.

SPECIAL DATES OF CONCERN

August	25	-	First day of classes
August	31	-	Last day to register or add fall classes
September	6	-	Labor Day Holiday. All offices closed and classes canceled.
September	25	-	Parent/Family Appreciation Day
October	8	-	Deadline to apply for May graduation
November	8	-	Preregistration for spring classes begins
November	10	-	Last day to drop with W in regular classes (full-term)
November	19	-	Preregistration for spring classes ends
November	24-26	-	Thanksgiving holidays, classes canceled
December	7	-	Last day to withdraw from class
December	10	-	Last day of classes
December	13-17	-	Final Exams

GOALS AND OBJECTIVES: At the end of the semester you should:

1. have an increased understanding of the governmental and not-for-profit concepts and practices.

2. be able to analyze the effect of financial events on a governmental or not-for-profit's assets, liabilities, and net asset accounts..
3. have the ability to prepare external financial statements with appropriate disclosures of accounting policies.
4. demonstrate an understanding of the budgeting and budget control characteristics of governmental and not for profit entities.

SPECIAL PROJECTS, ASSIGNMENTS AND/OR FIELD TRIPS: None scheduled

PROVISION FOR TESTS AND EVALUATIONS

A tentative schedule of course examinations is embedded the tentative daily schedule presented on pages 4 and 5 of this syllabus. Make-up exams will be scheduled individually with the instructor.

GRADING POLICY Your grade will be based on the total number of points that you accumulated during the semester and will be determined with the following schedule.

			Points
Regular exams - (4 exams @ 160 points each)			640
Comprehensive Post-Test			100
Attendance (reduced by 15 points for each absence)			60
Homework			100
Total points			900
Letter Grade	A	Greater than or equal to 810 points	
	B	From 720 to less than 810 points	
	C	From 630 to less than 720 points	
	D	From 540 to less than 630 points	
	F	Less than 540 points	

UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

STUDENTS WITH DISABILITIES

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DISRUPTIVE BEHAVIOR: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

TENTATIVE SCHEDULE - SUBJECT TO CHANGE AS DEEMED NECESSARY BY CIRCUMSTANCES AND INSTRUCTOR DISCRETION.
Required Homework Assignments are due at the beginning of the class session.

Date			Scheduled Activity	Assignments for discussion & comprehension		Required Homework
				Questions	Exercises	
Aug.	25	W	Intro & Pre-Test			
	35	M	Chapter 1	1, 2, 5, 6, 7, 9, 10	2	
Sept.	1	W	Chapter 2	1, 2, 4, 5, 6	2	Ch 1, Ex 3
	6	M	**No Classes - Labor Day Holiday**			
	8	W	Chapter 2	8, 9	4, 5,7	
	13	M	Chapter 3	1, 4, 5	2	Ch 2, Ex 3
	15	W	Chapter 3	7, 8	4, 5	
	20	M	**Exam #1 - Chapters 1, 2, 3**			Ch 3, Ex 4, Ex 5
	22	W	Chapter 4	1, 2, 3	4, 6, 7	
	27	M	Chapter 4	4, 10	8, 9, 11	
	29	W	Chapter 5	1, 3, 6	2, 3, 7	Ch 4, Ex 10
Oct.	4	M	Chapter 5	7, 8	9, 10	
	6	W	Chapter 6	3, 5	2, 8	Ch5, Ex 7
	11	M	Chapter 6	8, 10	9, 10	
	13	W	Exam #2 - Chapters 4, 5, 6			Ch 6, Ex 7
	18	M	Chapter 7	1, 2, 4, 5	2, 3	
	20	W	Chapter 7	7, 9	4, 5	
	25	M	Chapter 8	1, 4, 6	2, 3	Ch 7, Ex 6, Ex 8
	27	W	Chapter 8	7, 10	4, 7	
	2	M	Chapter 9	4, 6, 8	2, 3	Ch 8, Ex 5
Nov.	3	W	Chapter 9	7, 9	4, 6	
	7	M	Exam #3 - Chapters 7, 8, 9			
	10	W	Chapter 14	1, 6, 8	1, 4	
	15	M	Chapter 14	4, 10	8	
	17	W	Chapter 16	1, 3	1, 2	Ch14, Ex 2, Ex 3
	22	M	Chapter 16	6, 8	3, 4	

	24	W	**No Classes - Thanksgiving Holiday**			
	29	M	Chapter 17	2, 4, 7	1, 8	Ch16, Ex 7
Dec.	1	W	Chapter 17		3, 7	
	6	M	Review and Makeup Day			Ch17, Ex 2
	8	W	Comprehensive Post-Test			
	15	W	Exam #4 - Chapters 14, 16, 17 – 8:00 - 10:00 AM			

Topics	The Student should be able to
Chapter 1 - Introduction to Accounting and Financial Reporting for Governmental and Not-for-Profit Entities.	
Characteristics that distinguish governmental and not-for-profit entities from for-profit entities	• identify and explain distinguishing characteristics and appropriately associate them with specific types of entities.
Summary of the development of Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations.	• identify each organization involved in the historical development of not-for-profit accounting principles there current role in reporting for such organizations.
Objectives of financial reporting	• contrast and compare the objectives of financial reporting for (1) state and local governments, (2) the federal government, and (3) not-for-profit organizations.
MD&A and CAFR	• explain how management's discussion and analysis (MD&A), basic financial statements, and required supplementary information of state and local governments relate to their comprehensive annual financial reports (CAFRs).
Objectives, measurement focus and basis of accounting for state and local governments.	• explain the differences in objective, measurement focus and basis of accounting for state and local government's government-wide financial statements and their fund financial statements.
Chapter 2 - Principles of Accounting and Financial Reporting for State and Local Governments.	
Types of activities for a state or local government	• explain the nature of the three major activity categories of a state or local government: governmental activities, business-type activities, and fiduciary activities.
GASB's integrated accounting and financial reporting model.	• explain the function of each component, including, (1) the reporting entity, (2) government-wide financial statements, (3) fund financial statements, (4) definition of *fund* and principles of fund accounting, (5) major fund reporting.
Major funds and characteristics	• discuss the nature of major fund reporting and the criteria used to determine whether a fund should be reported as a major fund.

Chapter 3 - Governmental Operating Statement Accounts; Budgetary Accounting.

Operating revenues and expenses	• explain how operating revenues and expenses related to governmental activities are classified and reported in the government-wide financial statements.
Fund level revenues, expenses, other financing sources and other financing uses	• distinguish, at the fund level, between Revenues and Other Financing Sources and between Expenditures and Other Financing Uses.
General fund revenues and expenditures	• explain how revenues and expenditures are classified in the General Fund.
Budgetary accounting and control	• explain how budgetary accounting contributes to achieving budgetary control over revenues and expenditures, including aspects as: ☞ recording the annual budget ☞ accounting for revenues ☞ accounting for encumbrances & expenditures ☞ accounting for allotments ☞ reconciling GAAP and budgetary amounts
Accounting systems	• describe computerized accounting systems
Public School Systems	• explain the classification of revenues and expenditures of a public school system.

Chapter 4 - Accounting for Governmental Operating Activities — Illustrative Transactions and Financial Statements

Operating transactions	• analyze typical operating transactions for governmental activities and prepare appropriate journal entries at both the government-wide and fund levels.
Year-end adjusting	• prepare adjusting entries at year-end and a pre-closing trial balance for the General Fund.
Closing entries and statements	• prepare closing journal entries and year-end General Fund financial statements.
Interfund and intra- and inter activity transactions	• account for interfund and intra- and inter-activity transactions.
Permanent funds	• account for transactions of a permanent fund.
Exchange vs. nonexchange transactions	• distinguish between exchange and nonexchange transactions, and define the classifications used for nonexchange transactions.

Chapter 5 - Accounting for General Capital Assets and Capital Projects

General capital assets	• describe the nature and characteristics of general capital assets, and account for the acquisition, maintenance, disposition, and depreciation of general capital assets including the modified approach to infrastructure assets.
Capital projects	• explain the purpose, characteristics and sources of financing for capital projects and demonstrate understanding of accounting for a capital projects by preparing journal entries, both within the capital projects fund and within the governmental activities category at the government-wide level.
Statements	• prepare financial statements for capital projects funds.
Special assessments	• demonstrate understanding of the concepts and procedures of accounting for special assessment capital projects

Chapter 6 - Accounting for General Long-Term Liabilities and Debt Service

Classification	• explain what types of liabilities are classified as general long-term liabilities.
Transactional analysis	• make journal entries in the governmental activities general journal to record the issuance and repayment of general long-term liabilities.
Note disclosure and debt limits	• prepare note disclosures for general long-term liabilities and describe the reasons for and nature of statutory debt limits as well as explain the meaning of ***debt margin*** and ***overlapping debt***.
Debt funds	• explain the purpose and types of debt service funds, account for transactions with journal entries and show understanding of budgeting requirements for debt service funds.

Chapter 7 - Accounting for the Business-Type Activities of State and Local Governments

Proprietary funds	• distinguish between the purposes of internal service funds and enterprise funds and enumerate the characteristics of each.
Financial reporting requirements	• explain the financial reporting requirements, including the differences in reporting of internal service and enterprise funds in the government-

	wide and fund financial statements.
Transactional analysis and reporting	• describe accounting procedures, prepare journal entries and financial statements for an internal service fund and an enterprise fund.
Chapter 8 - Accounting for Fiduciary Activities — Agency and Trust Funds	
Fiduciary funds	• explain how fiduciary funds report on the fiduciary activities of a government and distinguish between the purposes of agency funds and trust funds (private-purpose, investment, and pension).
Agency funds	• describe uses of and characteristics of agency funds.
Transactional analysis and reporting - agency funds	• describe accounting procedures, prepare journal entries and financial statements for an agency fund.
Transactional analysis and reporting - trust funds	• describe accounting procedures, prepare journal entries and financial statements for an agency fund various trust funds, including an investment trust fund, a private purpose trust fund, a pension trust fund, and other post-employment benefits plans.
Chapter 9 - Financial Reporting of State and Local Governments.	
GASB 34 terms and definitions	• match GASB 34 terms with definitions and demonstrate understanding by solving problems and answering questions using those terms.
GASB 34 financial reporting requirements	• describe the financial reporting requirements of the GASB 34 reporting model.
Reporting unit determination and disclosure	• apply the GASB criteria used to determine whether a potential component unit should be included in the reporting entity and when included, the manner of reporting component units.
CAFR (comprehensive annual financial report)	• identify and describe the contents of a comprehensive annual financial report (CAFR).
Fund reporting vs. Government-Wide reporting	• understand how to reconcile governmental fund financial statements to governmental activity in the government-wide financial statements.
What's happening now?	• identify and explain contemporary financial reporting issues.

Chapter 14 - Accounting for Not-for-Profit Organizations.

NPOs vs. governmental entities & commercial entities	• distinguish not-for-profit organizations from entities in the governmental and commercial sectors of the U.S. economy.
Standard setting	• identify the authoritative standards-setting body for establishing GAAP for nongovernmental NPOs.
Misc. topics	• ☞ identify the unique accounting issues of financially interrelated organizations. ☞ describe optional fund accounting ☞ describe accounting information systems for NPOs ☞ prepare financial statements using FASB No. 117.

Chapter 16 - Accounting for colleges and universities.

Public versus Private	• distinguish between generally accepted accounting principles for public and private colleges and universities.
Commonality	• discuss accounting and reporting issues for all colleges and universities, such as ☞ accounting for assets, liabilities and net assets ☞ accounting for revenues and expenses ☞ accounting for cash flows
Transactional analysis and reporting - private	• journalize transactions and prepare financial statements for a private college or university following FASB No. 116 and FASB No. 117.
Transactional analysis and reporting - governmental	• journalize transactions and prepare financial statements for a governmental college or university following GASB 35.
Misc Topics	• Discuss managerial, auditing and reporting issues such as ☞ performance measures ☞ auditing ☞ federal financial assistance ☞ related entities

Chapter 17 - Accounting for Health Care Organizations

Forms and authoritative literature	• identify the different organizational forms and

	the related authoritative literature for health care organizations.
Accounting and measurement issues	• discuss accounting and measurement issues for health care organizations, such as ☞ accounting for assets, liabilities and net assets ☞ accounting for revenues and expenses
Transactional analysis and reporting	• journalize transactions and prepare the basic financial statements for not-for-profit and governmental health care organizations.
Misc Topics	• describe other accounting issues in the health care industry such as ☞ budgeting and costs ☞ auditing ☞ taxation and regulation ☞ prepaid health care services ☞ continuing care retirement communities ☞ financial and operational analysis of health care organizations.

University of Arkansas – Monticello
School of Business
Cost Accounting II

Spring 2010 – Section 026701 8:10-9:30 TT Room 313

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/facultyweb/Hammett - Web Page

Prerequisite:
ACCT 3433 – Cost Accounting I

Office Schedule:
See my website and office door

Purpose & Objective:
Where we once saw free spending on corporate perquisites, we now observe managers carefully examining activities and expenditures to see if they truly add value in excess of their cost. This is what Cost management is all about – adding more value at lower cost. Costs do not just happen; they are the result of management decisions. We cannot continue to passively measure costs; we must actively manage costs to deliver more value. This is accomplished by focusing on what accounting brings to providing management with information and becoming part of the decision making team. The objectives of the course are listed below:

1. Provide the tools for analyzing and managing costs.
2. Discuss and enhance the concept of Activity-Based Management.
3. Begin the discussion of Planning and Decision Making

Required Textbook:
Michael R. Kinney, Cecily A. Raiborn. Cost Accounting: Foundations and Evolutions. 7th Edition, Mason, OH: Thomson Southwest, 2009.

Requirements for Evaluation: All parts have equal weight ***Homework will be taken up at random*.** I will be taking up problems **only** the Exercises are to be discussed in class. You will need to be prepared to discuss the exercises; this **will** impact your homework grade.

Examination:
After Chapter – 13
After Chapter – 15
After Chapter – 17
After Chapter – 19 (Final Exam)

Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask.
Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement of Disruptive Behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test points at the rate of 5 points for each infraction.

Students with Disabilities:
It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Please note a change in the last line for the colleges of technology:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

January	14	Introduction and administrative matters. Pre-Test Chapter 12 Exercise 13; Problem 31
	19	Chapter 12 lecture
	21	Chapter 12 lecture
	26	**Homework from Chapter 12 due** Chapter 13 Exercises 25, 26, 28; Problem 50.
	28	Chapter 13 lecture
February	2	Chapter 13 lecture
	4	***Examination Chapters 12 - 13***
	9	**Homework from Chapter 13 due** Chapter 14 Exercises 17, 22, 26, 30, 31, 34; Problem 55.
	11	Chapter 14 lecture
	16	Chapter 14 lecture
	18	**Homework from Chapter 14 due**–Chapter 15 Exercises 22, 23, 27, 28, 31, 32, 35; Problem 51
	23	Chapter 15 lecture
	25	Chapter 15 lecture
March	2	***Examination Chapters 14 - 15***
	4	**Homework from Chapter 15 due**–Chapter 16 Exercises 17, 18, 20, 26, 28; Problems 42
	9	Chapter 16 lecture
	11	Chapter 16 lecture

March	16	Chapter 16 lecture
	18	**Homework from Chapter 16 due**–Chapter 17 Exercises 22, 27, 28, 32; Problem 48
	30	Chapter 17 lecture
April	1	Chapter 17 lecture
	6	***Examination Chapters 16 – 17***
	8	**Homework from Chapter 17 due**–Chapter 18 Exercises 16, 17, 19, 21, 25, 27, 32; Problem 51
	13	Chapter 18 lecture
	15	Chapter 18 lecture
	20	Chapter 18 lecture
	22	**Homework from Chapter 18 due**–Chapter 19 Exercises 11, 13, 15, 18, 21, 22, 24; Problem (No Homework Assigned)
	27	Chapter 19 lecture
	29	**Field Trip to SeArk (Pending)**
May	4	Chapter 19 lecture
	5	**Final (10:30 – 12:30)**

Cost II Spring 2010
Learning Objectives by chapter

Learning Outcomes (indicated in learning objective in parentheses):

1. The Student will demonstrate familiarity with business theory and practices, and in a chosen concentration.
2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will application software and an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
12. – Introduction to Cost Management Systems	1. Be able to explain why organizations have management control systems (1, 2). 2. Be able to identify what a cost management system is and what its primary goals are (1, 2). 3. Be able to explain what factors influence the design of a cost management system (1, 2). 4. Be able to describe what the three groups of elements that comprise a cost management system are and what the purposes of these elements are (1, 2). 5. Be able to explain what gap analysis is and how it used in the evolution of a cost management system (1, 2).
13. – Responsibility Accounting, Support Department Cost allocations and transfer Pricing	1. Be able to explain which factors determine whether a firm should be decentralized or centralized (1, 2). 2. Be able to explain how decentralization and responsibility accounting are related (1, 2). 3. Be able to explain what the four primary types of responsibility centers are and what distinguishes them from each other (1, 2). 4. Be able to explain how revenue variances are computed (1, 2). 5. Be able to explain why and how support department costs are allocated to operating departments (1, 2). 6. Be able to explain what types of transfer prices are used in organizations and why such prices are used (1, 2). 7. Be able to explain what difficulties can be encountered by multinational companies using transfer prices (1, 2).

Cost II Spring 2010
Learning Objectives by chapter

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1. The Student will demonstrate familiarity with business theory and practices, and in a chosen concentration.
2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will application software and an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
14. – Performance Measurement, Balanced Scorecards, and Performance Rewards	1. Be able to explain why a mission statement is important to an organization (1, 2). 2. Be able to explain what roles performance measures serves in organizations (1, 2). 3. Be able to explain what guidelines or criteria apply to the design of performance measures (1, 2). 4. Be able to explain what the common short-term financial performance measures are, and how they are calculated and used (1, 2). 5. Be able to explain why company management should focus on long-run performance (1, 2). 6. Be able to explain what factors managers should consider when selecting nonfinancial performance measures (1, 2). 7. Be able to explain why it is necessary to use multiple measures of performance (1, 2). 8. Be able to explain how a balanced scorecard can be used to measure performance (1, 2). 9. Be able to explain what compensation strategy is, and what factors must be considered in designing the compensation plan (1, 2). 10. Be able to explain what difficulties are encountered in trying to measure performance and design compensation plans for multinational firms (1, 2).

Cost II Spring 2010
Learning Objectives by chapter

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2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will application software and an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
15. – Capital Budgeting.	1. Be able to explain why most capital budgeting methods focus on cash flows (1, 2). 2. Be able to explain how a payback period is computed and what it measure (1, 2). 3. Be able to explain the net present value and profitability index are of a project and how they are measured (1, 2). 4. Be able to explain how the internal rate of return on a project is computed and what it measure (1, 2). 5. Be able to explain how taxation and depreciation affect cash flows (1, 2). 6. Be able to explain what the underlying assumptions and limitations are of each capital project evaluation method (1, 2). 7. Be able to explain how managers rank investment projects (1, 2). 8. Be able to explain how risk is considered in capital budgeting analysis (1, 2). 9. Be able to explain how and why should management conducts a postinvestment audit of a capital project (1, 2).
16. – Managing Costs and Uncertainty	1. Be able to explain what the functions of a cost control system are (1,2). 2. Be able to explain what the generic approaches are to cost control (1, 2). 3. Be able to explain what factors cause costs to change from period to period or to deviate from expectations (1, 2). 4. Be able to explain what the two primary types of fixed costs are and what the characteristics of each are (1, 2). 5. Be able to explain what the typical approaches are to controlling discretionary fixed costs (1, 2).

Cost II Spring 2010
Learning Objectives by chapter

Learning Outcomes (indicated in learning objective in parentheses):

1. The Student will demonstrate familiarity with business theory and practices, and in a chosen concentration.
2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will application software and an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
16. – Managing Costs and Uncertainty (cont.)	6. Be able to explain what the objectives are managers strive to achieve in managing cash (1, 2). 7. Be able to explain how technology reducing costs of supply chain transactions (1, 2). 8. Be able to explain why uncertainty is greater in dealing with future events than past events (1, 2). 9. Be able to explain what the four generic approaches are to managing uncertainty (1, 2).
17. – Implementing Quality Concepts	1. Be able to explain what quality is and from whose viewpoint it should be evaluated (1, 2). 2. Be able to explain what benchmarking is and why companies engage in it (1, 2). 3. Be able explain what constitutes the total quality management philosophy (1, 2). 4. Be able to explain how the Baldrige Award is related to quality (1, 2). 5. Be able to explain what the types of quality costs are and how those types are related (1, 2). 6. Be able to explain how cost of quality is measured (1, 2). 7. Be able to explain how the balanced scorecard and a cost management system are used to provide information on quality in an organization (1, 2). 8. Be able to explain how quality is instilled as part of an organization's culture (1, 2).
18. – Inventory and Production Management.	1. Be able to what costs are associated with inventory and why inventory management is important to most firms (1,2). 2. Be able to explain how push and pull systems control production (1, 2).

Cost II Spring 2010
Learning Objectives by chapter

Learning Outcomes (indicated in learning objective in parentheses):

1. The Student will demonstrate familiarity with business theory and practices, and in a chosen concentration.
2. The Student will demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.
3. The Student will be able to gather, analyze, and present results of research and business analysis.
4. The Student will application software and an understanding of the role of information systems in business.
5. The Student will demonstrate understanding of international business and international effects on US firms in an interdependent world.

Chapter	Learning objectives
18. – Inventory and Production Management (cont.)	3. Be able to explain why product life cycles affect profitability (1,2). 4. Be able to explain what target costing is, and how it influences production cost management (1,2). 5. Be able to explain what the just-in-time philosophy is and modifications JIT requires in accounting systems (1,2). 6. Be able to explain what flexible manufacturing systems are (1,2). 7. Be able to explain how the theory of constraints can help in determining production flow (1,2).
19. – Emerging Management Practices	1. Be able to describe how a business process reengineering causes radical changes in the way firms execute processes (1, 2). 2. Be able to explain why competitive forces are driving decisions to downsize and restructure operations (1, 2). 3. Be able to explain in what ways and why operations of many firms are becoming more diverse and how the increasing diversity affects the roles of the firms' accounting systems (1, 2). 4. Be able to explain why firms are adopting enterprise resource planning systems and what their purposes are (1, 2). 5. Be able to explain what strategic alliances are, what forms do they take, and why do firms engage in them (1, 2). 6. Be able to explain what the characteristics of open-book management are and why its adoption requires changes in accounting methods and practices (1, 2). 7. Be able to explain what the three generic approaches firms can take in controlling environmental costs (1, 2).

Federal Taxation I
ACCT 4683
Fall 2010
MWF 11:10 a.m. BBC 308

INSTRUCTOR: Becky Phillips
PHONE: 870-460-1111
EMAIL: Phillips@uamont.edu or **becky6367@yahoo.com**
WEBSITE: www.uamont.edu/facultyweb/phillips

OFFICE HOURS:		
	MWF	**10:00 – 11:00 a.m.**
	MW	**1:00 – 2:30 p.m.**
	TH	**9:30 – 11:30 a.m.**

TEXTBOOK: **Taxation of Individuals and Business Entities; 2011 Edition; Brian Spilker.**
We will be using the Connect homework program for homework and quizzes.
You must have the access code that is associated with new textbooks in order to complete the applicable coursework.

COURSE DESCRIPTION: **ACCT 4683 Federal Tax Accounting I**
Coverage of income tax concepts, principles, and practice. Instruction in tax planning, determination, research, and federal tax rules and regulations for individuals.

PREREQUISITES: ACCT 2213

GOALS: To introduce students to the Federal Income Tax System in the United States for individual returns. Students should be able to complete simple returns and be familiar with tax-related software and forms.

ATTENDANCE: You are expected to attend class every day. I am required to keep attendance records for the Office of Academic Affairs/or the Registrar's office. I have the right to give in-class assignments without notice. These assignments will not be made up if you are absent, resulting in a zero for the assignment. There are 50 points included in your grade for attendance. I will deduct five (5) points for every unexcused absence. If you miss more than 10 days you will have a negative number included in your grade at the end of the semester.

HOMEWORK: Homework should be prepared **neatly** and turned in at the beginning of class. Homework will not be accepted late for any reason!! Homework is a significant portion of your grade and therefore should be completed to the best of your ability.

CHEATING/PLAGIARISM/DISHONESTY:
Cheating/plagiarism/dishonesty will not be tolerated for any reason. If you are caught cheating on an exam or any other in-class assignment you will receive a zero for that exam or assignment. Plagiarism on any assignment will result in a zero on that assignment. No headphones or earphones are allowed in class during an exam or at any other time.

CELL PHONE POLICY: All cell phones are to be turned off and put away during class time. If you are expecting an important phone call, please contact me before class begins and I will give you permission to leave your phone on. If you are caught with your cell phone during an exam, you will receive a zero. Texting will not be tolerated.

Special projects, assignments, etc:

There is a 100 point research assignment for this course. You will be required to use the tax research database Checkpoint, which is available through the UAM library. I will provide instructions during the first few class sessions. Research is due November 22, 2010.

GRADING:

Exam I	100 points	90% or more	A
Exam II	100	80-89%	B
Exam III	100	70-79%	C
Exam IV	100	60-69%	D
Research	100		
Final	150	Below 60%	F
Attendance	50		
Homework	100		
Total Points	800		

Provisions for Tests and Evaluations:

All exams will be given during class time. If a student is absent on exam day, it is his/her responsibility to contact the instructor to make up the exam. The makeup exam will be administered at the discretion of the instructor and may vary from the original exam.

STUDENTS WITH DISABILITIES:

It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Please note a change in the last line for the colleges of technology:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

STATEMENT ON DISRUPTIVE BEHAVIOR:

The following action is prohibited under the Student Conduct Code: Disorderly conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Important Dates:

August 16	Application deadline for regulation registration. Tuition and fees due for preregistered students. Schedule changes for preregistered students.
August 17-20	Professional Development for faculty and staff
August 23	Schedule changes. New student orientation. Night registration.
August 24	Open registration.
August 25	First day of classes (regular and first 8-week fast-track classes).
August 31	Last day to register or add classes.
September 6	Labor Day Holiday. Offices and classes closed.
September 25	Parent/Family Appreciation Day.
October 4	Last day to drop with a W in first 8-week fast-track classes.
October 8	Deadline to apply for May 2011 graduation.
October 13	Last day to withdraw from first 8-week fast-track classes.
October 16	Homecoming
October 18	Last day of first 8-week fast-track classes.
October 19	First day of second 8-week fast-track classes.
November 8	Preregistration for spring 2011 begins.
November 10	Last day to drop with a W in regular classes; no applicable to fast-track classes.
November 19	Preregistration for Spring 2011 ends.
November 24	Classes closed
November 25-26	Thanksgiving Holiday
November 29	Last day to drop with a W in second 8-week fast-track classes.
December 7	Last day to withdraw from class (regular and second 8-week fast-track classes)
December 10	Last day of classes.
December 13-17	Final exam period.
December 22	Fall conferral of degrees.

	COURSE OBJECTIVES
Chapter 1	Demonstrate how taxes influence basic business, investment, personal and political decisions.
	Discuss what constitutes a tax and the general objectives of taxes
	Describe the different tax rate structures and calculate a tax.
	Identify the various federal, state and local taxes.
	Apply the appropriate criteria to evaluate alternative tax systems.
Chapter 2	Identify the filing requirements for income tax returns and the statute of limitations for assessment.
	Outline the IRS audit process, how returns are selected, the different types of audits and what happens after the audit.
	Evaluate the relative weights of the various tax law sources.
	Describe the legislative process as it pertains to taxation.
	Perform the basic steps in tax research and evaluate the various tax law sources when faced with ambiguous statues.
	Describe tax professional responsibilities in providing tax advice.
	Identify taxpayer and tax professional penalties.
Chapter 3	Identify the objectives of basic tax planning strategies.
	Apply the timing strategy and describe its applications and limitations.
	Apply the concept of present value to tax planning.
	Apply the strategy of income shifting, provide examples, and describe its limitations.
	Describe basic judicial doctrines that limit tax planning strategies.
	Contrast tax avoidance and tax evasion.
Chapter 4	Describe the formula for calculating an individual taxpayer's taxes payable or refund and generally explain each formula component.
	Explain the requirements for determining a taxpayer's personal and dependence exemptions.
	Determine a taxpayer's filing status.
Chapter 5	Apply the concept of realization and explain when taxpayers recognize gross income.
	Understand the distinctions between the various sources of income, including income from services and property.
	Apply basic income exclusion provisions to compute gross income.
Chapter 6	Identify the common deductions necessary for calculating adjusted gross income (AGI).
	Describe the different types of itemized deductions available to individuals and compute itemized deductions.
	Explain the operation of the standard deduction, determine the deduction for personal and dependency exemptions, and compute taxable income.
Chapter 7	Determine a taxpayer's regular tax liability and identify tax issues associated with the process.
	Compute a taxpayer's alternative minimum tax liability and describe the tax characteristics of taxpayers most likely to owe the alternative minimum tax.
	Calculate a taxpayer's employment and self-employment taxes payable and explain tax

	considerations relating to whether a taxpayer is considered to be an employee or a self-employed independent contractor.
	Describe the different general types of tax credits, identify specific tax credits, and compute a taxpayer's allowable child tax credit, child and dependent care credit, Hope scholarship credit, lifetime learning credit, making work pay credit, and earned income credit.
	Explain taxpayer filing and tax payment requirements and describe in general terms how to compute a taxpayer's underpayment, late filing, and late payment penalties.
Chapter 8	Describe the general requirements for deducting business expenses and identify common business deductions.
	Apply the limitations on business deductions to distinguish between deductible and nondeductible business expenses.
	Identify and explain special business deductions specifically permitted under the tax laws.
	Explain the concept of an accounting period and describe accounting periods available to business.
	Identify and describe accounting methods available to businesses and apply cash and accrual methods to determine business income and expense deductions.
Chapter 9	Explain the concept of basis and adjusted basis and describe the cost recovery methods used under the tax law to recover the cost of personal property, real property, intangible assets, and natural resources.
	Determine the applicable cost recovery (depreciation) life, method, and convention for tangible personal and real property and calculate the deduction allowable under MACRS.
	Explain the rationale behind amortization, describe the four categories of amortizable intangible assets, and calculate amortization expense.
	Explain cost recovery of natural resources and the allowable depletion methods.
Chapter 10	Calculate the amount of gain or loss recognized on the disposition of assets used in a trade or business.
	Describe the general character types of gain or loss recognized on property dispositions.
	Explain the rationale for and calculate depreciation recapture.
	Describe the tax treatment of unrecaptured §1250 gains and determine the character of gains on property sold to related parties.
	Describe the tax treatment of §1231 gains or losses, including the §1231 netting process.
	Explain common exceptions to the general rule that realized gains and losses are recognized currently.
Chapter 11	Explain how interest income and dividend income are taxed.
	Compute the tax consequences associated with the disposition of capital assets, including the netting process for calculating gains and losses.
	Describe common sources of tax-exempt investment income and explain the rationale for exempting some investments from taxation.
	Calculate the deduction for portfolio investment-related expenses, including investment expenses and investment interest expense.
	Understand the distinction between portfolio investments and passive investments and apply tax basis, at-risk, and passive activity loss limits to losses from passive investments.
Chapter 12	Discuss and explain the tax implications of compensation in the form of salary and wages from the employee's and employer's perspectives.
	Describe and distinguish the tax implications of various forms of equity-based

	compensation from the employer's and employee's perspectives.
	Compare and contrast taxable and nontaxable fringe benefits and explain the employee and employer tax consequences associated with fringe benefits.
Chapter 13	Describe the tax and nontax aspects of employer-provided defined benefit plans from both the employer's and employee's perspective.
	Explain and determine the tax consequences associated with employer-provided defined contribution plans, including traditional 401(k) and Roth 401(k) plans.
	Describe the tax implications of deferred compensation from both the employer's and employee's perspective.
	Determine the tax consequences of traditional and Roth Individual Retirement Accounts and explain the differences between them.
	Describe the retirement savings options available to self-employed taxpayers and compute the limitations for deductible contributions to retirement savings for self-employed taxpayers.
	Compute the saver's credit.
Chapter 14	Compute the taxable gain on the sale of a residence and explain the requirements for excluding gain on the sale.
	Determine the amount of allowable interest expense deductions on loans secured by a residence.
	Discuss the deductibility of real property taxes and describe the first-time home buyer credit.
	Explain the tax issues and consequences associated with rental use of the home, including determining the deductibility of residential rental real estate losses.
	Describe the requirements necessary to qualify for home office deductions and compute the deduction limitations on home office deductions.

TENTATIVE COURSE SCHEDULE

DATE	CHAPTER	HOMEWORK	DUE DATE
August 25	Introduction and Pre-test		
August 27	Chapter 1	See Connect Website	September 1
August 30	Chapter 1		
September 1	Chapter 2	See Connect Website	September 8
September 3	Chapter 2		
September 6	Labor Day Holiday		
September 8	Chapter 3	See Connect Website	September 15
September 10	Chapter 3		
September 13	Finish chapters 1-3		
September 15	**Exam I – Chapters 1-3**		
September 17	Chapter 4	See Connect Website	September 24
September 20	Chapter 4		
September 22	Chapter 4		
September 24	Chapter 5	See Connect Website	October 1
September 27	Chapter 5		
September 29	Chapter 5		
October 1	Chapter 6	See Connect Website	October 11
October 4	Chapter 6		
October 6	Chapter 6		
October 8	**Exam II – Chapters 4-6**		
October 11	Chapter 7	See Connect Website	October 18
October 13	Chapter 7		
October 15	Chapter 7		
October 18	Chapter 8	See Connect Website	October 25
October 20	Chapter 8		
October 22	Chapter 8		
October 25	Chapter 9	See Connect Website	November 1
October 27	Chapter 9		
October 29	Chapter 9		
November 1	**Exam III – Chapters 7-9**		
November 3	Chapter 10	See Connect Website	November 10
November 5	Chapter 10		
November 8	Chapter 10		
November 10	Chapter 11	See Connect Website	November 15
November 12	Chapter 11		
November 15	Chapter 12	See Connect Website	November 22
November 17	Chapter 12		
November 19	Chapter 12		
November 22	**Exam IV – Chapters 10-12**	SPECIAL PROJECT DUE	
November 24	Thanksgiving Holiday		
November 26	Thanksgiving Holiday		
November 29	Chapter 13	See Connect Website	December 6
December 1	Chapter 13		
December 3	Chapter 13		

DATE	CHAPTER		DUE DATE
December 6	Chapter 14	See Connect Website	December 12
December 8	Chapter 14		
December 10	Chapter 14		
December 14	**Final Exam**	1:30-3:30	

Federal Tax Accounting II
ACCT 4693
Course Syllabus
Spring 2010
BBC 313

Instructor: Becky Phillips
Email: phillips@uamont.edu or becky6367@yahoo.com
Phone: 870-460-1111
Website: www.uamont.edu/facultyweb/phillips

Office Hours: MWF 9:30 – 11:30 a.m.
TH 1:00 – 3:00 p.m.

Prerequisites: ACCT 4683 – Federal Tax Accounting I

Text: Taxation of Individuals and Business Entities, 2010 Edition
Brian Spilker, McGraw-Hill

Attendance: Attendance is required to be successful in this course. The instructor has the discretion to give unannounced assignments or quizzes in class that will not be made up if you are not in class. There are 50 attendance points in your grade. For every absence you will lose 5 points from this grade. If you miss more than 10 days you will receive a negative grade for this item.

Class Behavior: Texting and cell phones will not be tolerated. You should put your cell phone away upon entering the classroom. If you are caught with a cell phone during an exam, you will receive a zero – no exceptions. You will not be allowed to use your cell phone calculator on exams. Earphones/buds will not be allowed during class lectures or exams.

Grades:

Exam I (Chapters)	100 points
Exam II	100
Exam III	100
Exam IV/Final	150
Homework	100
Special Project	100
Tax Software Problem	50
Attendance	50
Total	750

90-100%	A
80-89	B
70-79	C
60-69	D
Under 60	F

Homework should be turned in at the beginning of class. Homework will not be accepted late. We will talk about the Special Project during the first few class sessions and will have a guest speaker visit us. This project will be conducted in conjunction with the Arkansas Small Business and Technology Development Center. You will also have an assignment using Drake Tax Software which will be discussed during the first few classes. Due dates for these assignments are listed on the class schedule.

Students with Disabilities:
It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall; Room 120; phone 870-460-1026; TDD 870-460-1626; Fax 870-460-1926.

McGehee: Office of Special Student Services representative on campus; phone 870-222-5360; fax 870-222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870-364-6414; fax 870-364-5707.

Statement on Disruptive Behavior:
The following action is prohibited under the Student Conduct Code: Disorderly conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Important Dates:

January 13	First day of classes (regular and first 8-week fast-track classes*).
January 13-20	Late registration. A $25 late registration fee will be assessed.
January 13-20	Students may make schedule changes.
January 18	Martin Luther King Holiday. Offices and classes closed.
January 20	Last day to register or add spring classes.
February 2	Last day to drop with W in first 8-week fast-track* classes.
March 3	Deadline to apply for August and December graduation.
March 3	Last day to withdraw from first 8-week fast-track* classes.
March 8	Last day of first 8-week fast-track* classes.
March 9	First day of second 8-week fast-track* classes.
March 22-26	Spring break.
April 5	Preregistration for summer and fall begins.
April 7	Last day to drop with W in regular classes.
April 16	Preregistration for summer and fall ends.
April 21	Last day to drop with W in second 8-week fast-track* classes.
April 29	Last day to withdraw from class (regular and second 8-week fast-track* classes).
May 4	Last day of classes.
May 5-11	Final Exams.
May 14	Commencement

*Fast—track classes meet daily (M-f) and run for approximately 8 weeks.

Course Objectives

Chapter 15	Discuss the legal and nontax characteristics of different types of legal entities.
	Describe the different types of entities for tax purposes.
	Explain differences in tax characteristics across entity types.
Chapter 16	Describe the corporate income tax formula, compare and contrast the corporate to the individual tax formula, and discuss tax considerations relating to corporations' accounting periods and accounting methods.
	Identify common book-tax differences, distinguish between permanent and temporary differences, and compute a corporation's taxable income and regular tax liability.
	Describe a corporation's tax return reporting and estimated tax payment obligations.
	Explain how to calculate a corporation's alternative minimum tax liability.
Chapter 17	Explain the objectives behind Statement of Financial Accountant Standards No. 109, Accounting for Income Taxes and the income tax provision process.
	Calculate the current and deferred income tax expense or benefit components of a company's income tax provision.
	Recall what a valuation allowance represents and describe the process by which it is determined.
	Explain how a company accounts for its uncertain income tax positions under FASB Interpretation (FIN) No. 48, Accounting for Uncertainty in Income Taxes.
	Recognize the different components of a company's disclosure of its income tax in the financial statements and footnotes and comprehend how a company computes and discloses the components of its effective tax rate.
Chapter 18	Explain the basic tax law framework that applies to property distributions from a corporation to a shareholder.
	Compute a corporation's earnings and profits and calculate the dividend amount received by a shareholder.
	Identify situations in which a corporation may be deemed to have paid a "constructive dividend" to

	a shareholder.
	Comprehend the basic tax rules that apply to stock dividends.
	Comprehend the different tax consequences that can arise from stock redemptions.
	Contrast a partial liquidation from a stock redemption and describe the difference in tax consequences to the shareholders.
Chapter 19	Recall the general tax rules that apply to property transactions.
	Compute the tax consequences to the parties to a tax-deferred corporate formulation.
	Identify the different forms of taxable and tax-deferred acquisitions.
	Compute the tax consequences to the parties to a corporate acquisition.
	Calculate the basic tax law consequences that apply to the parties to a complete liquidation of a corporation.
Chapter 20	Determine whether a flow-through entity is taxed as a partnership or S corporation, and distinguish the entity approach from the aggregate approach for taxing partnerships.
	Resolve tax issues applicable to partnership formations and other acquisitions of partnership interests, including gain recognition to partners and tax basis for partners and partnerships.
	Determine the appropriate accounting periods and methods for partnerships.
	Calculate and characterize a partnership's ordinary business income or loss and its separately stated items, and demonstrate how to report these items to partners.
	Explain the implications of a partner's tax basis and the adjustments that affect it.
	Apply the basis, at-risk, and passive activity loss limits to losses from partnerships.
Chapter 21	Determine the tax consequences to the buyer and seller of the disposition of a partnership interest, including the amount and character of gain or loss recognized.
	List the reasons for distributions, and compare operating and liquidating distributions.
	Determine the tax consequences of proportionate operating distributions.
	Determine the tax consequences of proportionate liquidating distributions.

	Explain the significance of disproportionate distributions.
	Explain the rationale for special basis adjustments, determine when they are necessary, and calculate the special basis adjustment for dispositions and distributions.
Chapter 22	Describe the requirements and process to elect S corporation status.
	Explain the events that terminate the S corporation election.
	Describe operating issues relating to S corporation accounting periods and methods, and explain income and loss allocations and separately stated items.
	Explain stock-basis calculations, loss limitations, determination of self-employment income, and fringe benefit rules that apply to S corporation shareholders.
	Apply the tax rules for S corporation operating distributions and liquidating distributions.
	Describe the taxes that apply to S corporations, estimated tax requirements, and tax return filing requirements.
Chapter 23	Describe the primary types of state and local taxes.
	Determine whether a business has sales and use tax nexus and calculate its sales tax withholding responsibilities.
	Identify whether a business has income tax nexus and determine its state income tax liabilities.
Chapter 24	Understand the basic U.S. framework for taxing multinational transactions and the role of the foreign tax credit limitation.
	Apply the U.S. source rules for common items of gross income and deductions.
	Recall the role of income tax treaties in international tax planning.
	Identify creditable foreign taxes and compute the foreign tax credit limitation.
	Distinguish between the different forms of doing business outside the United States and list their advantages and disadvantages.
	Comprehend the basic U.S. anti-deferral tax regime and identify common sources of subpart F income.

TENTATIVE COURSE SCHEDULE

DATE	CHAPTER	HOMEWORK	DUE DATE
January 13	Introduction & Pretest		
January 18	Martin Luther King Jr. Day		
January 20	Chapter 15	58, 64, 67, 77, 80	January 27
January 25	Chapter 15		
January 27	Chapter 16	46, 50, 65, 72, 79	February 3
February 1	Chapter 16		
February 3	Chapter 17	40, 52, 61, 68, 71	February 15
February 8	Chapter 17		
February 10	Guest Speaker		
February 15	Exam I (Chapters 15-17)		
February 17	Chapter 18	34, 38, 41, 49, 58	February 24
February 22	Chapter 18		
February 24	Chapter 19	37, 39, 48, 50, 53	March 8
March 1	Chapter 19		
March 3			
March 8	Exam II (Chapters 18-19)		
March 10	Chapter 20	39, 47, 54, 61, 71	March 17
March 15	Chapter 20		
March 17	Chapter 21	31, 38, 42, 46, 50	March 29
March 17	Special Assignment Due		
March 22	Spring Break		
March 24	Spring Break		
March 29	Chapter 21		
March 31			
April 5	Exam III (Chapters 20-21)		
April 7	Chapter 22	44, 48, 52, 62, 64	April 14
April 12	Chapter 22		
April 14	Chapter 23	29, 32, 37, 45, 49	April 21
April 14	Tax Software Problem Due		
April 19	Chapter 23		
April 21	Chapter 24	41, 48, 57, 59, 63	April 28
April 26	Chapter 24/25		
April 28	Chapter 25	36, 41, 50, 55, 58	May 3 (Ch. 25)
May 3	Posttest		
May 6	Final Exam (Chapters 22-25)	8:00-10:00	

Advanced Accounting I – ACCT 4723
Fall 2010 TT 1:40 – 3:00 p.m. Room 305
Instructor: Becky Phillips
Email: phillips@uamont.edu or becky6367@yahoo.com
Website: www.uamont.edu/facultyweb/phillips
Phone: 870-460-1111

Office Hours: MWF 10:00 – 11:00 a.m.
MW 1:00 – 2:30 p.m.
TT 9:30 – 11:30 a.m.

Textbook: Advanced Financial Accounting, 8th Edition; Baker, Lembke, King, Jeffrey

Course Description: Comprehensive study of business combinations including mergers, acquisitions, and consolidations. Special emphasis is placed on preparation of consolidated financial statements for complex acquisitions resulting in parent-subsidiary combinations and application of the full equity method of accounting for investments in subsidiaries.

Prerequisite Courses: ACCT 3413 – Intermediate Accounting II

Course Goals: The course is designed to develop an understanding of accounting concepts, techniques and procedures and the use of accounting information underlying these advanced accounting topics. The course is designed to stress selected topics in depth rather than to undertake a superficial coverage of a larger number of topics.

Attendance: All students are advised and expected to attend class. I am required to keep attendance records available for the Office of Academic Affairs and/or the Registrar's Office. There are 50 points included in your grade for attendance. For every unexcused absence five points will be deducted from this grade; therefore, when you miss ten absences you will receive a zero. If you miss more than ten class periods, you will receive a negative score out of the possible 50 points. The instructor has the right to give in-class assignments (pop quizzes, etc.) any day without notice. These assignments will not be made up If you are absent, resulting in a zero for that assignment.

Grading:

Exam I	**100 points**
Exam II	**100**
Exam III	**100**
Exam IV	**100**
Final Exam	**150**
Attendance	**50**
Special Project	**100**
Total Points Possible	**700**

90-100%	**A**
80-89%	**B**
70-79%	**C**
60-69%	**C**
Below 60%	**F**

Provisions for Tests and Evaluations: All exams will be completed in the classroom. If you are absent on test day, it is the student's responsibility to contact the instructor for a makeup exam. Makeup exams will be administered at the convenience of the instructor and may differ from the original exam given.

Special Project: In this course, we will be completing an assignment in conjunction with the Arkansas Small Business and Technology Development Center. Details will be announced within the first couple of weeks after the beginning of the semester.

Cell Phone Policy: Cell phones should be turned off and put away during class. Texting will not be tolerated during lectures or exams. If you are caught using a cell phone during an exam, you will receive a zero. You may use a calculator on exams, but cell phone calculators are prohibited. Earphones or Bluetooth devices are not permitted in class at any time and should be removed before class begins. If you are expecting an important phone call, please notify the instructor before class in order to make special arrangements.

Statement on Disruptive Behavior: The following action is prohibited under the Student conduct Code: Disorderly Conduct: Any behavior which disrupts the regular of normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Cheating/Plagiarism/Dishonesty Policy: Cheating, plagiarism, or any other unethical behavior will not be tolerated and will result in the student receiving a zero on the assignment without exception. You are senior accounting majors and will be entering the job force in the near future. I expect you to be honest, ethical and diligent in all of your assignments.

Students with Disabilities: It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall, Room 120; Phone 870-460-1026; TDD 870-460-1626; Fax 870-460-1926.

Important Dates:

August 16	Application deadline for regulation registration. Tuition and fees due for preregistered students. Schedule changes for preregistered students.
August 17-20	Professional Development for faculty and staff
August 23	Schedule changes. New student orientation. Night registration.
August 24	Open registration.
August 25	First day of classes (regular and first 8-week fast-track classes).
August 31	Last day to register or add classes.
September 6	Labor Day Holiday. Offices and classes closed.
September 25	Parent/Family Appreciation Day.
October 4	Last day to drop with a W in first 8-week fast-track classes.
October 8	Deadline to apply for May 2011 graduation.
October 13	Last day to withdraw from first 8-week fast-track classes.
October 16	Homecoming
October 18	Last day of first 8-week fast-track classes.
October 19	First day of second 8-week fast-track classes.
November 8	Preregistration for spring 2011 begins.
November 10	Last day to drop with a W in regular classes; no applicable to fast-track classes.
November 19	Preregistration for Spring 2011 ends.
November 24	Classes closed
November 25-26	Thanksgiving Holiday
November 29	Last day to drop with a W in second 8-week fast-track classes.
December 7	Last day to withdraw from class (regular and second 8-week fast-track classes)
December 10	Last day of classes.
December 13-17	Final exam period.
December 22	Fall conferral of degrees.

TENTATIVE SCHEDULE FOR THE SEMESTER

DATE	CHAPTER	HOMEWORK	DUE DATE
August 26	Introduction and Pre-test		
August 31	Chapter 1	P1-25, 1-32, 1-36	September 9
September 2	Chapter 1		
September 7	Chapter 1 & 2		
September 9	Special Project Discussion/Chapter 2	Lindsey Henry, Guest	
September 14	Chapter 2	P2-26, 2-34, 2-36	September 16
September 16	Exam I (Chapters 1 & 2)		
September 21	Chapter 3	P3-24, 3-38	September 30
September 23	Chapter 3		
September 28	Chapter 3 & 4		
September 30	Chapter 4	P4-23, 4-28	October 7
October 5	Chapter 4		
October 7	Exam II (Chapters 3 & 4)		
October 12	Chapter 5	P5-29, P5-36	October 21
October 14	Chapter 5		
October 19	Chapter 5 & 6		
October 21	Chapter 6	P6-30, P6-35	October 28
October 26	Presentations		
October 28	Exam III (Chapters 5 & 6)		
November 2	Chapter 7	P7-19, P7-22	November 11
November 4	Chapter 7		
November 9	Chapter 7 & 8		
November 11	Chapter 8	P8-17, P8-20	November 23
November 16	Chapter 8		
November 18	In-class Assignment		
November 23	Exam IV (Chapters 7 & 8)		
November 25	Thanksgiving Holiday		
November 30	Chapter 9	P9-21, P9-25	December 7
December 2	Chapter 9		
December 7	Chapter 10	P10-17, 10-18	December 16
December 9	Chapter 10		
December 16	Final Exam	10:30 – 12:30	

Objectives by Chapter

CHAPTER	OBJECTIVES
Chapter 1	**Intercorporate Acquisitions and Investments in Other Entities**
	Learn about the history of complex business structures.
	Differentiate between forms of organizational structures.
	Describe and determine the similarities/differences between the forms of business communications.
	Describe the methods of business combinations.
	Learn to account for business combinations using the acquisition method.
	Determine the amount of goodwill on a business combination.
	Learn to account for a business combination on the books of the companies involved.
Chapter 2	**Reporting Intercorporate Interests**
	Learn to account for investments in common stock.
	Record and journalize transactions under the cost method.
	Record and journalize transactions under the equity method.
	Compare the cost and equity methods.
	Consider the Fair Value Options of FASB 159.
	Discuss investing in partnerships and the accounting treatment associate with that investment.
Chapter 3	**The Reporting Entity and Consolidated Financial Statements**
	Discuss the usefulness of consolidated financial statements.
	Discuss the limitations of consolidated financial statements.
	Discuss the concepts and standards of consolidated financial statements.
	Learn the procedures that accompany the consolidation process.
	Determine the noncontrolling interest in a consolidated situation.
Chapter 4	**Consolidation of Wholly Owned Subsidiaries**
	Discuss consolidations process and prepare consolidation work papers and journalize entries.
	Discuss what impact consolidation subsequent to acquisition has on the consolidation process and prepare work papers and journalize entries.
	Determine good will and make journal entries when the purchase price is: at book value and more than book value.
	Journalize and eliminate intercompany receivables and payables in the consolidation process.
	Discuss push-down accounting.
Chapter 5	**Consolidation of Less-than-Wholly Owned Subsidiaries**
	Determine what effect a noncontrolling interested has on the consolidating process.
	Prepare a consolidated balance sheet with a majority-owned subsidiary.
	Prepare consolidated financial statements with a majority-owned subsidiary.
	Determine the effects of the discontinuance of consolidation on financial statements.
Chapter 6	**Intercompany Transfer of Services and Noncurrent Assets**
	Determine and eliminate intercompany transfers.
	Determine and eliminate unrealized profits and losses.
	Determine and eliminate intercompany transfers of services.
	Determine and eliminate intercompany transfers of land.

	Determine and eliminate intercompany transfers of depreciable assets.
	Determine and eliminate intercompany transfers of amortizable assets.
Chapter 7	**Intercompany Inventory Transactions**
	Determine and eliminate intercompany inventory transactions.
	Define, journalize and eliminate upstream sales of inventory.
	Define, journalize and eliminate downstream sales of inventory.
Chapter 8	**Intercompany Indebtedness**
	Determine and eliminate the effect of a bond sale directly to an affiliate.
	Determine and eliminate the effect of bonds of an affiliate purchased from a non-affiliate.
Chapter 9	**Consolidation Ownership Issues**
	Discuss the implications on consolidated financial statements when the subsidiary has preferred stock outstanding.
	Discuss the implications on consolidated financial statements when changes in the ownership of parent company occur.
	Discuss complex ownership structures and their impact on consolidated financial statements.
	Discuss subsidiary stock dividends and their impact on consolidated financial statements.
Chapter 10	**Additional Consolidation Reporting issues**
	Prepare a consolidated cash flow statement.
	Determine the implications of a consolidation following an interim acquisition.
	Discuss consolidated income tax issues and their impact on the financial statements.
	Calculate consolidated earnings per share.

University of Arkansas – Monticello
School of Business
ACCT 4773 - Auditing I

Fall 2010 – Section 027701 8:10-9:30 TT Room 303

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/facultyweb/Hammett - Web Page

Prerequisite:
ACCT 3403 – Intermediate Accounting I
ACCT 3413 – Intermediate Accounting II
ACCT 3523 – Intermediate Accounting III

Office Hours:
My office hours are posted on my door and on my website which is given above.

Purpose & Objective:
The auditing course at UAM is to provide the student with the tools needed to understand the functions of an auditor, and learn the procedures necessary to gather and evaluate evidence supporting an entity's financial statements. In addition it will help the student learn how to assess the fairness of financial presentation, and give them the opportunity to apply some of the concepts learned.

Required Textbook:
Louwers, Timothy, Rober Ramsay, David Sinason, Jerry Strawser. Auditing and Assurance Services. 4th Boston, MA: McGraw-Hill - Irwin, 2011.

Requirements for Evaluation: All parts have equal weight Homework will be taken up at random

Examination:
After Chapter – 3
After Chapter – 6
After Chapter – 9
After Chapter – 12 (Final Exam)

Grading Policy:
Because of the bonus opportunities and take-home portions on all tests except the final the following grades are given ***without appeal***:

100 - 90 = A
89 - 80 = B
79 - 70 = C
69 - 60 = D
Below 60 = F

Additional Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests excluding the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask. Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement on disruptive behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test average at the rate of 5 points for each infraction.

Other inappropriate behavior:

Cheating if a student is found cheating in the taking of a test they will receive a grade of zero on that test and it ***will not*** be dropped ***(the next lowest grade will be)*** in determination of a final grade in the class. Cheating is the same a stealing. As a business student your ethical compass needs to be true you will be dealing with people who assume you are skilled in what your degree is in. If you cheated to get the degree what are you doing to the company or client you are working for?

Plagiarism is serious as well, it to is stealing others work and claiming it for yourself. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the

assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given.

Students with Disabilities:

It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

August	26	Introduction and administrative matters. Chapter 1 – Problem 51 ***Have Ch 2 MC Questions Done***
	31	**Homework from Chapter 1 due -** Chapter 2 – Problem 39 ***Have Ch 3 MC Questions Done***
September	2	Chapter 2 lecture continues
	7	**Homework from Chapter 2 due** – Chapter 3 Problems 44, 53
	9	Chapter 3 lecture continues
	14	***Examination Chapter 1- 3 - Have Ch 4 MC Questions Done***
	16	**Homework from Chapter 3 due** – Chapter 4 Problems 51 ***Have Ch 5 MC Questions Done***
	22	Chapter 4 lecture continues
	24	**Homework from Chapter 4 due** – Chapter 5 Problems 64 ***Have Ch 6 MC Questions Done***

September	28	Chapter 5 lecture continues
	30	**Homework from Chapter 5 due** – Chapter 6 Problems 47
October	5	Chapter 6 lecture continues
	7	***Examination Chapter 4 - 6 Have Ch 7 MC Questions Done***
	12	**Homework from Chapter 6 due** – Chapter 7 Problems 56
	14	Chapter 7 lecture continues
	19	**Homework from Chapter 7 due** – Chapter 8 problems 45 ***Have Ch 9 MC Questions Done***
	22	Chapter 8 lecture continues
	26	Chapter 8 lecture continues
	28	**Homework from Chapter 8 due** – Chapter 9 Problems 46 ***Have Ch 10 MC Questions Done***
November	2	Chapter 9 lecture continues
	4	Chapter 9 lecture continues
	9	***Examination Chapter 7 - 9 Have Ch 10 MC Questions Done***
	11	**Homework from Chapter 9 due** – Chapter 10 problems 47 ***Have Ch 11 MC Questions Done***
	16	Chapter 10 lecture continues
	18	Chapter 10 lecture continues
	23	**Homework from Chapter 10 due** – Chapter 11 problems 48 ***Have Ch 12 MC Questions Done***
	30	Chapter 11 lecture continues

December	2	**Homework from Chapter 11 due** – Chapter 12 problem 47
	7	Chapter 12 lecture continues
	9	Chapter 12 lecture continues
	14	***Final (8:00 – 10:00)***

Auditing I Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
1 - Auditing and Assurance Services	1. Demonstrate the ability to define and contrast auditing, attestation, and assurance services. 2. Be able to define and contrast auditing, attestation, and assurance services. 3. Be able to describe and define the management assertions embodied in financial statements, and explain why auditors use them as a focal point of the audit. 4. Show an understanding of professional skepticism. 5. Recognize the differences between the various opportunities available in the profession both private and professional.
2 - Professional Standards	1. Be able to list the various practice standards for internal, governmental, and independent auditors and auditing firms, and identify their sources. 2. Show a proficiency in listing the 10 AICPA generally accepted auditing standards (GAAS) and their application in various situations. 3. Be able to explain audit evidence in terms of its appropriateness and relative strength of persuasiveness. 4. Demonstrate the ability to describe the standard unqualified audit report in terms of its communication of audit standards and other messages. 5. Show and understanding for having standards for assurance and attestation functions, and how they differ for GAAS
3 - Management Fraud and Audit Risk	1. Be able to define and explain the differences among various kinds of fraud, errors, and illegal acts that may occur in and organization. 2. Demonstrate an understanding of the auditor's responsibility in detecting and reporting fraud. 3. Be able to explain an auditors' responsibility with respect to illegal acts. 4. Be able to use and understand the meaning of the conceptual audit risk model 5. Show an understanding and application of materiality and explain its relationship to the audit risk model. 6. Be able to list various audit procedures for gathering evidence.

Auditing I Fall 2010
Learning Objectives by chapter

Chapter	Learning Objectives
4 - Engagement Planning	1. Be able to list and describe the activities t that auditors undertake before beginning and engagement. 2. Demonstrate the ability to identify the procedures and sources of information auditors may use to obtain knowledge about client's business and industry. 3. Be able to perform analytical procedures to identify potential problems. 4. Show an understanding of computer technology and its implications in an audit.
5 - Internal Control Evaluation	1. Demonstrate an understanding between management's and auditors' responsibilities regarding a company's internal control. 2. Be able to define and describe internal control and the five basic components and their characteristics. 3. Show an ability to explain the phases of an evaluation of control and risk assessment and the documentation and extent of audit work required. 4. Demonstrate an understanding of Sarbanes-Oxley and management and auditors responsibilities towards it.
6 - Employee Fraud and the Audit of Cash	1. Be able to explain the different kinds of employee fraud that could occur. 2. Be able to list conditions that can lead to fraud. 3. Be able to describe ways and means to prevent employee fraud. 4. Be able to describe the controls over the receipt and disbursement of cash. 5. Demonstrate the ability to design and perform substantive procedures for the audit of cash. 6. Show an understanding of extended procedures for detecting employee fraud schemes involving cash.
7 - Revenue and Collection Cycle	1. Be able to describe the revenue and collection cycle, including typical source documents and controls. 2. Be able to describe some common errors and frauds in the revenue and collection cycle.
8 - Acquisition and Expenditure Cycle	1. Be able to identify significant inherent risks in the acquisition and expenditure cycle. 2. Demonstrate an understanding of the audit risk model and application of it in an audit program.

Auditing I Fall 2010
Learning Objectives by chapter

Chapter	Learning Objectives
9 - Production Cycle	1. Be able to describe the production cycle, including typical source documents and controls. 2. Show an understanding of the tests of controls for auditing the controls over conversion of materials and labor in a production process. 3. Be able to identify and describe considerations involved in the observation of physical inventory 4. Be able to describe common errors and frauds in accounting for production costs.
10 - Finance and investment cycle	1. Be able to describe the finance and investment cycle. 2. Be able to describe substantive procedures for finance and investment accounts. 3. Be able to describe common errors and frauds in the accounting for capital transactions and investments
11 - Completing the Audit	1. Be able to explain the use of the attorney letter during the completion of the audit. 2. Demonstrate an understanding of why the auditor obtains a management representation letter and its key components. 3. Be able to identify the final steps in the completion of an audit. 4. Show an understanding of subsequent events and their proper handling.
12 - Reports on Audited Financial Statements	1. Be able to list the three functions of the audit report on a company's financial statements. 2. Be able to describe the types of reports that may be written if a company's financial statements contain departures from GAAP and GAAS 3. Be able to list other circumstances affecting audit reporting

ECON 1193
ECONOMICS of PERSONAL FINANCE
Fall 2009 Syllabus

Professor: Dr. Louis J. James, CFA
Office: BBC216
Phone number: (870) 460-1041
e-mail address: jamesl@uamont.edu
Office hours: MTWHF 9:00-4:00

WebCT: Information regarding due dates, chapters to be discussed, homework assignments, and projects will be posted on www.cabanisspc.com . There is a page for Econ 1193. You will need to create your account or add ECON 1193 to your existing account.

Text: J. R. Kapoor, Jack R. Dlabay, Robert J. Hughes. Personal Finance, 8th ed.

Prerequisites: None

Course Description: This course is an introduction to the basic terminology, concepts, and practices of personal financial economics. It will provide a foundation for financial literacy and personal financial health. The course is concerned with managing personal finances with an understanding of basic economic concepts as they apply to fundamental decision-making.

The following student learning outcomes (SLOs) were adopted by the School of Business in 2008:

Outcomes: The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Goals and Objectives of this Course:

- Basic economic concepts to be covered in this survey course[1,3]:
  - scarcity (limited resources, unlimited wants)
  - limited choices and economic decision-making
    - marginal analysis as a way of decision-making
    - opportunity cost
  - trade-offs
  - impact of inflation on savings and retirement planning
- Financial services and tools available to consumers[1,3]
  - checking
  - savings
  - insurance
- Maintaining and balancing a checkbook as part of a financial history
- Role of credit to the modern consumer[1,3]
- Making buy vs. rent decisions[1,3,5]
- Recognizing proper and improper uses of credit cards[1,3,5]
- Understanding the steps involved in buying and selling a car[1,2,3]
  - Financing the first car
- Mortgage financing for homes[1,3,5]
- Understanding compound interest and the concept of time value of money[1]
- Designing a personal budget[1,3,5]
  - Learning how to plan and budget for a vacation.
  - Concept of "paying yourself first" savings plans
- Comparing actual spending with budgeted spending[1,3,5]
- Recognizing different types of long-term and short-term investments[1,3,5]
  - Equities or common stock
  - Debt or bonds
- Various types of mutual funds[1,3]
- Understanding the nature of risk[1]
  - Diversification to reduce risk.
  - Role of insurance
- The basics of financial planning
- Understanding the benefits of sound financial planning[3]
- Promoting student interest in financial health and effective budget management[1,3]

SCHEDULE OF MATERIAL TO BE COVERED:

Aug 27	Introduction, Pre-test; Chapter 1 Time value of money
Sept 1-3	Chapters 1-2,
Sep 8-10	Chapters 2-3
Sep 15-17	Chapters 3-4
Sep 22	EXAM Chapters 1-4
Sep 24	Chapter 5
Sep 23-25	Chapters 5-6
Oct 1	Chapters 6-7
Oct 8-10	Chapters 8-9
Oct 15-17	Chapter 9
Oct 22	EXAM Chapters 5-9
Oct 22-24	Chapter 10
Oct 29	Chapters 11-12
Nov 3	Chapter 13
Nov 10-12	Chapter 13
Nov 24	Chapter 14
Nov 26	THANKSGIVING BREAK
Nov 24-26	Chapter 15
Dec 1	EXAM Chapters 10-15
Dec 3	Chapter 16
Dec 8	Chapter 16 and review
Dec 15	COMPREHENSIVE FINAL EXAM @ 1:30-3:30PM

Grades will be determined as follows:

A: 90 – 100%
B: 80 – 89.9%
C: 70 – 79.9%
D: 60 –69.9%
F: <60%

Grades will be based on the following:

3 in class tests:	100 points each
Homework*	68 points
1 or 2 projects to be assigned in class	100 points
Final exam:	200 points
Attendance:	32 points
TOTAL	**700 POINTS**

***will be explained in class**

At the discretion of the professor, there **may** be opportunities for extra credit, not to exceed 10% of the grade. Such opportunities **might** include optional additional

assignments, such as surprise quizzes. In addition, a test **might** contain extra credit questions.

Late homework will **not** be graded. Some questions may deal with subject matter not yet covered in class. **It is the student's responsibility to read the text** in order to be able to answer the questions and work the problems. However, the instructor will be available to help if a student cannot solve a particular problem, **after making a serious effort**.

Tests will cover material covered in class as well as reading assignments. Therefore, students who attend class regularly tend to perform better on tests. If a student misses a class, for any reason, it is his or her responsibility to obtain the notes from a fellow student. Students who read the text carefully and do the homework thoroughly also tend to do much better on tests. In addition, **surprise quizzes may be given**, and a student who does not attend misses out on the opportunity to earn extra credit.

It is students' responsibility to show up for tests on their scheduled date and time. A student who does not show up for a test can expect a grade of zero on that test. **Do not assume that you will be given a makeup test.**

Homework consists of reading assignments as well as written assignments. Therefore, class participation, both asking and answering questions that reflect having done the assigned reading, is strongly encouraged.

Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the education for which they are paying**. Remember, we are here to learn. Further, the Student Conduct Code prohibits **disorderly conduct**, which it defines as "**any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."**

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a score of zero on the project or examination and will be subject to further disciplinary action. Cheating includes copying someone else's test paper, providing or accepting answers from another student, and also includes copying the homework or problem sets of another student.

Students with Disabilities:

It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It **is the responsibility of the student** to inform the **instructor** of any necessary accommodations at the **beginning of the course**. Any student requiring accommodations **MUST** contact the Office of Special Student Services located in Harris Hall Room 120, phone number 870-460-1026; TDD 870-460-1626; fax 870-460-1926.

Please note a change in the last line for the colleges of technology:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

ECON 2203 – Principles of Macroeconomics – Syllabus

Class meets MWF 10:10 AM – 11 AM

Professor: Dr. Robert Graber
Office: BBC 314B
Phone number: 460-1373
e-mail address: graber@uamont.edu
Office Hours: Tuesday and Thursday – 10 – 11 AM
Monday – Thursday – 2:30 – 4:30 PM
Also available 24/7 by phone (leave message) and e-mail.

Text: Sexton, *Exploring Economics*, Fifth Edition.

Prerequisites: None

Goals and Objectives of the Course: To provide students with a basic understanding of economic principles, and of applying economic logic to a variety of issues involving making choices among scarce resources. To provide an understanding of the labor supply, unemployment, inflation, business cycles, and other macroeconomic issues.

Grades will be determined as follows:

A: 90 – 100%
B: 80 – 89.9%
C: 70 – 79.9%
D: 65 –69.9%
F: <65%

Grades will be based on the following:

3 in class tests: 15% apiece
Homework: 15%
Surprise quizzes: 5%
Class participation: 5%
Final exam: 30%

Tests will consist of multiple choice and short answer questions, problems and graphs.

At the discretion of the professor, there **may** be opportunities for extra credit, not to exceed 10% of the grade. For example, it will be possible to earn up to 15% on surprise quizzes. In addition, a test might contain extra credit questions, which are likely to be harder than the other test questions.

Late homework will **not** be accepted. No credit will be given for homework unless **all** questions and problems are at least attempted. Some questions may deal with subject matter not yet covered in class. **It is the student's responsibility to read the text** in order to be able to answer the questions and work the problems. However, I am available for help if a student cannot solve a particular problem, **after making a serious effort**.

No credit will be given just for attendance. However, credit is given for participation (such as answering questions I ask in class). It is not possible to participate if you are not present. Also, **tests will cover both material covered in class and reading assignments**. Therefore, students who attend class regularly tend to perform better on tests. If a student misses a class, for any reason, it is his or her responsibility to obtain the notes from a fellow student. It is also a student's responsibility to obtain copies of any handouts distributed when they are absent. Students who read the text carefully and do the homework thoroughly also tend to do much better on tests. In addition, **surprise quizzes may be given**, and a student who does not attend misses out on the opportunity to earn **extra credit**.

It is students' responsibility to show up for tests on their scheduled date and time. A student who does not show up for a test can expect a grade of zero on that test. **Do not assume that you will be given a makeup test.** If a student is unable to take a test at the scheduled time because of a University-sponsored event, the student should inform the instructor ahead of time, and make arrangements to make up the test. If a student is unable to take a scheduled test because of an **unforeseen emergency**, such as a **serious** illness, the student should inform the instructor as soon as possible, and provide appropriate documentation, such as a doctor's note.

It is also a student's responsibility to put their names on tests and homework assignments. If a student's name is not on homework assignments, they will not receive credit for the assignment. If a student's name is not on the test, they might not receive full credit for the test. If more than one student does not put their name on a test, each of the unnamed test will receive a score **no higher than** the lowest test score. At the discretion of the professor, additional points may be deducted for failure to write their name on the test.

Students are encouraged to ask questions, and to participate in class discussions. However, students are also expected to do the assigned readings and to pay attention in class. Therefore, the questions asked should reflect having done the assigned readings. If there is something in the text, or in lectures, that one does not understand, please ask for a clarification as soon as possible. Questions should be relevant to the subject at hand.

Homework consists of reading assignments as well as written assignments. Therefore, class participation, both asking and answering questions, that reflects having done the assigned reading, is strongly encouraged.

Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the**

education that they are paying for. Disruptive behavior, including private conversations during class (the first time) will result in a lower class participation grade. In addition any student who disrupts the class, engages in private conversations during class, uses profanity, makes rude or vulgar comments or gestures, or engages in any other behavior that has no place in a college classroom will result in being asked to leave the classroom. **The use of cell phones in class is also prohibited.**

Remember, we are here to learn. **Even if you are not interested in the subject matter, your fellow students are.** Further, the Student Conduct Code prohibits **disorderly conduct**, which it defines as "**any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."**

Excessive absences eight (8) or more absences over the course of the semester, missing more than two weeks in a row without a good reason, or missing a test without a very good reason. Two latenesses will be counted as one absence. If a student has a valid reason for missing a number of classes, missing a test, or repeatedly coming to class late, it is their responsibility to contact me as soon as possible with a suitable explanation.

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a grade of F, and will be reported to the Dean of the College of Business and the Vice Chancellor for Academic Affairs.

Cheating includes copying someone else's test paper, accepting answers from another student on a test, or using unauthorized materials (notes, the textbook, etc.) during a test. Plagiarism is a form of cheating. Plagiarism includes copying the homework of another student

Students with disabilities:
It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120, phone number 870-460-1026; TDD 870-460-1626; fax 870-460-1926.

Schedule (subject to change):

Homework is due at 10:10 AM on Wednesday of each week unless stated otherwise. For example, Chapter 1 homework is due on Wednesday, September 1.

For each assigned chapter, the homework consists of the problems at the end of each chapter. While the true/false and multiple choice questions do not need to be handed in, it would be advisable for students to answer them in their textbooks. Class discussion will include a review of the multiple choice and true/false questions, and participation is 5% of the grade. In addition, multiple choice homework questions may resemble those given on tests.

Week 1 – Chapter 1. Also Read Appendix dealing with graphs.

Week 2 – Chapter 2

Week 3 - Chapter 3.

Week 4 – Chapter 4

Week 5 – Chapter 5

Test 1, on Friday, October 1, will cover chapters 1 through 5.

Week 6 – Chapter 16. The emphasis will be on labor economics.

Week 7 – Chapter 19

Week 8 – Chapter 20

Week 9 – Chapter 22

Week 10 – Chapter 24

Test 2, on Friday, November 5, will cover Chapters 16, 19, 20, 22 and 24.

Week 11 – Chapter 25

Week 12 - Chapter 26

Week 13 – Chapter 27

Week 14 – Chapter 28

Test 3, on Wednesday, December 8, will cover Chapters 25 through 28.

Week 15 – Review for Final.

The final exam will be comprehensive, and cover all assigned readings and lectures.

School of Business
University of Arkansas at Monticello
Fall 2010
ECON 2213 01 Principles of Microeconomics
MWF 12:10-1:00 BBC 307

Instructor: Dr. Marsha Clayton
Office: BBC 109 Phone 460-1673 or 460-1041 e-mail clayton@uamont.edu
Office Hours: MWF: 11-12; MW: 2-3; TH 9:30-10:30, 1:30-3:00; or by appointment

Required Text: ***Exploring Economics***, Robert L. Sexton, Thomson/Southwestern Publishers, 5th ed., 2011

Prerequisites: None

SPECIAL DATES:

Jan 20	Wed	Last Day to Add
Sept 6	Mon	Labor Day holiday
Oct 8	Fri	File for August/December graduation
Nov 8-19		Preregistration for Spring semester
Nov 10	Wed	Last day to withdraw with a W
Nov 23-26		Thanksgiving holiday
Nov 29	Mon	Last day to withdraw from class
Dec 10	Fri	Last day of classes
Dec 17	**Fri**	**Final 10:30-12:30**

Course Description and Objectives

Econ 2213 is one of the courses in the two semester Principles of Economics sequence. The course focuses primarily on microeconomics, the study of economic activity at the level of the individual consumer, firm, industry, or market. After an overview of introductory activity, we will examine microeconomic demand and supply concepts, such as elasticity and the consumer preferences that are the basis of the demand curve. We will then examine the theory of the firm—how firms seeking to maximize profits decide how much to produce and sell and what price to charge for their product. The course is designed to give the student a basic understanding of microeconomic theory and to enable the student to apply the theory to economic problems at the firm and industry level.

Student learning outcomes for the School of Business and the course are in the last section of this syllabus.

REQUIREMENTS, POLICIES, AND EXPECTATIONS

Quizzes/Homework: Throughout the course, there will be a series of homework problems and quizzes (announced and unannounced). These exercises will be worth 10 points each and your homework/quiz average will count as 15% of your grade in the course. I will drop one (the lowest) hw/quiz grade when computing your average for this part of the course.

Pre-Test/Post-Test: There will be a pre-test on the first day of class, and a post-test during the last week of class or as part of the final exam period. The post-test will count as one of the homework/quiz grades.

Exams: There will be 3 in-class exams, each counting 20% of your course grade, and a final exam, which is 25% of your course grade. The final exam will be selectively comprehensive. The major exam dates will be announced in class at least one week prior to the exam. The exams will generally cover 4 to 5 chapters of material.

Make-up Policy: If you must miss an exam or quiz due to an emergency, you must contact me in advance or within 24 hours of the scheduled exam. Contacting me means speaking with me or leaving a number/email where you can be reached. There will be **a 10 point penalty on make-up exams for each day** that you do not contact me. If you have an acceptable reason for missing an exam, and contact me within 24 hours, you may be able to avoid the 10 point penalty on make-up exams.

After an exam or quiz has been graded and returned to the class, no make-ups will be given for that exam or quiz.

If a student must miss an exam or quiz to attend a university activity, the excused period covers only the time during which the student is participating in the activity. It is the responsibility of the student to inform the instructor of such activities and make arrangements for any missed work.

Attendance: Course attendance is expected of all students. Attendance does not consist of sleeping, reading, or working on other assignments during class. Students who sleep, read, or work on other material during class will be counted absent. The instructor retains the option to penalize excessive absences (6 or more).

Policy on Cell Phones: All cell phones ***must be turned off*** during class and placed in a pocket, backpack, handbag, or otherwise made inaccessible during class. Violators will be warned and asked to follow the policy. Repeat violators' phones will be confiscated during the class period, and returned at the end of class. Use of cell phones and any other electronic recording devices ***is not permitted during exams*.**

Student Conduct Code: All students are required to comply with the requirements of the Student Conduct Code as specified in the UAM Student Handbook. *Academic Code Violations:* Cheating and plagiarism are considered to be academic violations. Any student found to be cheating on an examination, quiz, or homework, or found to be intentionally aiding another student on an examination or quiz, or otherwise engaging in Academic Code Violations as listed in the Student Handbook will be subject to failure on that homework/quiz, exam, or the course. *Disorderly Conduct:* Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Violation of Policies:

At the instructor's discretion, there may be bonus points or 'curves' on exams and quizzes. Students who violate the course policies on attendance, cell phones, make-up work, and/or the student conduct code may lost their eligibility for these bonus/curve points.

Students With Disabilities

It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; telephone 870-460-1026; TDD 870-460-1626; Fax 870-460-1926. For the Colleges of Technology, contact the Office of Special Student Services representative on that campus at the following numbers: McGehee telephone 870-222-5360, fax 870-222-1105; Crossett telephone 870-364-6414, fax 870-364-5707.

GRADING SCALE AND WEIGHTS

Homework/quizzes	15%
Exam 1	20%
Exam 2	20%
Exam 3	20%
Final exam	25%

Course Average

90-100%	A
80-89%	B
70-79%	C
60-69%	D
0-59%	F

COURSE OUTLINE

This outline shows tentative topics and dates. Additional materials can be assigned for reading, and material may be omitted or not discussed in class at the instructor's discretion. Students are also responsible for the material on any handouts distributed during class.

Weeks 1-2 The Role and Method of Economics, Resources, Economic Way of Thinking
Chapters 1, 2, and 3, section 1
Chapter 2, sections 2-4
Chapter 1, sections 3-5

Weeks 2-4 Supply and Demand, Equilibrium, Changes in Equilibrium\
Chapter 4, sections 1-5
Chapter 5, sections 1-3

Weeks 4-5 Elasticity: Responsiveness to Price
Chapter 6, sections 1-4

First Test over Chapters 1-6, Week 5 or 6

Week 6 Consumer Behavior Theory, Market Efficiency
Chapter 10, sections 1 & 2
Chapter 7, section 1

Week 7 Market Failures, begin Production and Costs
Chapter 8, sections 1 & 2
Chapter 11, sections 1-5

Week 8 Theory of the Firm: Production and Costs
Chapter 11, sections 1-5

Second Test over Chapters 7, 8, 10, 11, Week 9 or 10

Weeks 10-11 Market Structure & Perfect Competition
Chapter 12, sections 1-6

Weeks 11-12 Firms with Monopoly Power: Monopolistic Competition
Chapter 14, sections 1-4

Weeks 12-13 Firms with Monopoly Power: Monopoly and Oligopoly
Chapter 13, sections 1-6
Chapter 15, sections 1-4

Third Test over Chapters 12-15, Week 13 or 14

Week 15 Chapter 16, section 1
Post-test, review for final

School of Business Learning Outcomes

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to

1. Demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration.

2. Demonstrate understanding of international business and international effects on U.S. firms in an interdependent world

3. Be able to gather, analyze, and present results of research and business analysis

4. Demonstrate competence in the use of common business application software and an understanding of the role of business information systems in business

5. Demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing

Course Goals/Objectives/Student Learning Outcomes by Chapter

The course objectives for Principles of Microeconomics are linked most closely to School of Business Learning Outcome (1), demonstrate familiarity with theory and practice in the business core.

Test Unit One: Microeconomics (Chapters 1-6)
The student should be able to
Introductory Material, Chapters 1-3

1. Recognize the economic problem—scarcity due to unlimited wants and limited resources
2. Identify the three fundamental economic questions any society faces, and the three methods society uses to resolve these questions
3. Define the different types of resources, and the ways in which the quality/quantity dimensions of resources determine our present and future productive capacity
4. Recognize how scarcity leads to choice, trade-offs, and opportunity cost
5. Recognize the role of assumptions and causation in economic reasoning
6. Distinguish between positive and normative aspects of economic issues and questions

Markets, Supply and Demand, Chapters 4-5

1. Demonstrate an understanding of the laws of demand and supply, and distinguish demand from supply data by applying these laws
2. Demonstrate an understanding of the difference between a change in demand and a change in quantity demanded

3. Describe the effects of an increase in demand and a decrease in demand, and identify the factors that can lead to an increase or decrease in demand
4. Perform the equivalent for supply
5. Identify equilibrium, shortages, and surpluses in graph or table form, and predict what will happen to price if the market is not in equilibrium
6. Predict the new equilibrium if there is a change in supply or a change in demand
7. Identify which changes in demand or supply will result in a shortage/higher equilibrium price, and which will result in a surplus/lower equilibrium price

Elasticity: Responsiveness to Price, Chapter 6

1. Describe the general concept of elasticity and the specific concept of price elasticity of demand
2. Recognize and describe the three general cases of elasticity—elastic, unit, and inelastic
3. Interpret the basic elasticity coefficient and perform basic predictive calculations using the coefficient
4. Apply the elasticity-total revenue relation, by identifying which price changes will result in an increase, decrease, or no change in total revenue
5. Describe how elasticity varies along the typical demand curve
6. Interpret cross-price elasticity and income elasticity

Test Unit Two: Microeconomics (Chapters 10, 7-8, 11)

The student should be able to

Total –Marginal Relation, Consumer Behavior Theory, Chapter 10

1. Describe the concept of a marginal value in economics, and calculate marginal and total values from the appropriate data
2. Interpret the relationship between the total and marginal values by identifying the patterns of behavior exhibited by the two values
3. Define the concepts of utility and diminishing marginal utility
4. Define the concept of consumers' surplus
5. Demonstrate an understanding of the law of diminishing marginal utility through recognition of examples of the concept
6. Relate the law of diminishing marginal utility to the law of demand

Market Efficiency and Market Failures, Chapters 7-8

1. Define externalities and recognize examples of positive and negative externalities
2. Predict whether the market will over- or under-produce a good when externalities are present, and demonstrate an understanding of why the market over- or under-produces these goods
3. Identify corrective approaches to externalities
4. Define a public good and recognize its characteristics
5. Recognize the 'free rider' problem associated with a public good, and other reasons for government provision of public goods

Production and Cost, Chapter 11

1. Define the short run and long run times frames in economics, and identify examples of each
2. Distinguish between the short run and long run on a conceptual, rather than a calendar basis
3. Define fixed and variable inputs in the short run, and identify which inputs are the most likely to be fixed
4. Define and demonstrate an understanding of the law of diminishing returns by being able to (a) recognize the relationship, (b) describe why it occurs, and (c) recognize its implications for the returns from fixed inputs
5. Define, identify, and interpret the categories of cost in the short run, in terms of the overall categories of fixed, variable, and total costs, and average, marginal, and total costs
6. Demonstrate an understanding of patterns of behavior in the short run cost measures, and the relation between production and costs

7. Define and demonstrate an understanding of the concept of returns to scale, the factors leading to economies and diseconomies of scale, and the behavior of costs in the long run

Test Unit Three: Microeconomics (Chapters 12-15)
The student should be able to
Perfect Competition, Chapter 12

1. Demonstrate an understanding of the concept of market structure/competitive environment and its characteristics, particularly the factors that give an individual firm control over the price it can charge for its product, and the factors that affect ease or difficulty of entry in the long run
2. Demonstrate an understanding of the concept of comparing marginal revenue and marginal cost to arrive at the profit-maximizing quantity for the firm
3. Identify the profit-maximizing quantity in tabular data form and in graphs
4. Describe the market structure perfect competition and its characteristics, and describe why individual firms under perfect competition have no control over the price they can charge for their product
5. Describe the implications of a horizontal demand curve at the firm level
6. Apply the profit-maximizing model to firms with no control over price
7. Recognize and interpret three situations the firm may encounter in the short run: earning economic profits, operating at a loss, or temporarily shutting down and producing no output
8. Demonstrate an understanding of why firms sometimes operate at a loss in the short run, and sometimes better off to produce nothing
9. Demonstrate an understanding of the concept of normal profit vs. economic profit, and an understanding that normal profits are a part of the cost to society of having the good produced
10. Demonstrate an understanding of entry conditions in the long run under perfect competition—why economic profits are eroded in the long run by entry of new firms, driving price and profits down to the normal profit point

Monopoly and Firms with Monopoly Power—Chapters 14, 13, 15

1. Distinguish between firms with no control over price and firms with monopoly power (some control over price)
2. Distinguish between firms with monopoly power and a firm that is a monopoly
3. Describe the implications of a downward-sloping demand curve at the firm level
4. Apply the profit-maximizing model to firms with some control over price
5. Recognize the three short-run situations for firms with some control over price
6. Describe the characteristics of monopolistic competition and oligopoly, and that most firms operate in these market structures
7. Recognize the concept of mutual interdependence and its implications
8. Describe the market structure monopoly and its characteristics
9. Relate the market structures monopolistic competition and oligopoly to perfect competition and monopoly, in terms of similarities and differences
10. Identify and describe conditions that make entry of new firms impossible or difficult, and recognize that a change in these conditions can result in competition becoming a possibility
11. Recognize the implications of blocked or difficult entry, in terms of firms being able to earn economic profits and the prices consumers pay for the product
12. Identify and analyze government approaches to monopoly power

Input Markets, Chapter 17

1. Identify factors that affect the demand for inputs

UNIVERSITY OF ARKANSAS AT MONTICELLO
School of Business

COURSE: ECON 3453 MONEY AND BANKING
TEXT: THE FINANCIAL SYSTEM AND THE ECONOMY
CLASSROOM Babin Business Center 305
PROFESSOR: Dr. Louis J. James, CFA
OFFICE HOURS: 9:00-4:30
LOCATION: SCHOOL OF BUSINESS, BBC 216
PHONE: (870) 460-1041
ATTENDANCE: This class meets twice a week. If you miss one class, you are missing one-half a week of work. Part of your grade is based upon your participation and contribution during class.

IMPORTANT DATES:	**LAST DATE TO:**
ADD SPRING CLASSES:	1/20/10
SPRING BREAK	3/22-26
PREREGISTRATION FOR SUMMER AND FALL:	4/5-18
DROP WITH "W":	4/7/10
DROP CLASSES:	4/29/10
COMPREHENSIVE FINAL EXAM	4/6/10@ 1:30-3:30

GOALS AND OBJECTIVES: Money and Banking is a course which is both theoretical and institutional. It examines the financial system with primary focus on the banking system, the creation and influence of the Federal Reserve System and its influence on the determination of interest rates in the US and in the global economy. It analyzes the role and influence of the Federal Reserve System and its ability to implement monetary policy and its subsequent effects on income (production), employment foreign exchange, and the price level.

SCHEDULE: A specific time table will be given out at the next class meeting

GRADE: Your final grade will be based upon 500 points to be earned as follows:

		Points
Hour examinations	2@ 100 =	200
Final examination	1@ 200 =	200
Chapter questions	10@10 =	50
Classroom participation	=	50
TOTAL POINTS		500

Standard percentages requirements will guarantee the following grades. A = 100-90; B = 89.9-80; C = 79.9-70; D = 69.9-60 and F = 59.9-0 Actual may vary.

EXAMINATIONS: There will be two hour exams worth 100 points each. The comprehensive final will be worth 200 points. Exams will consist primarily of multiple choice questions. Some examinations may have diagrams or short answer essays, at the instructor's option. All examinations will be taken at class time on the scheduled day. Should it be necessary to change date of one of the scheduled exams, it will be announced in class prior to exam day. **No make up will be given for missed exams unless you have a PREVIOUSLY DISCUSSED, AND APPROVED, EXCUSED ABSENCE.** Hospitalization or death of an immediate family member will be the only acceptable reason for missing an exam and in such cases; you must notify me ASAP, either before the exam or three days before the next class meeting. If you have any other **serious** emergencies contact me ASAP to discuss alternative solutions.

CHAPTER QUESTIONS: At the end of each chapter is a section CRITICAL THINKING AND DISCUSSION QUESTIONS. You are to answer one of the questions (of your choice) and submit no more than one page response to that question. It is to be **typed** in standard format, 12 font, "1" margins. Paper should have a SEPARATE cover page that indicates the chapter, the question being discussed, your name and the class. Your ten best papers will be counted for a maximum total of 100 points. Each paper is due at the beginning of class period indicated on the schedule above. No late papers will be accepted, unless you are on a university sanctioned absence.
Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the education for which they are paying**. Remember, we are here to learn. Further, the Student Conduct Code prohibits **disorderly conduct**, which it defines as "**any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."**

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a score of zero on the project or examination and will be subject to further disciplinary action. Cheating includes copying someone else's test paper, providing or accepting answers from another student, and also includes copying the homework or problem sets of another student.

It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It **is the responsibility of the student** to inform the **instructor** of any necessary accommodations at the **beginning of the course**. Any student requiring accommodations **MUST** contact the Office of Special Student Services located in Harris Hall Room 120, phone number 870-460-1026; TDD 870-460-1626; fax 870-460-1926.

UNIVERSITY OF ARKANSAS AT MONTICELLO
School of Business

Course:	Econ 479V 90: Business Ethics
Prerequisites:	None
Text:	Business Ethics, Concepts and Cases, Sixth Edition by Manuel G Velasquez
Professor:	Ms. Staci Davis
Attendance:	A portion of your grade is based upon your participation and contribution during class.

Goals and Objectives:
This course addresses the foundations of ethical decision making in business as well as the skills and analysis necessary to succeed in business related careers. Foundational ethical standards such as competency, integrity, objectivity, confidentiality and professionalism will be addressed with an understanding of the legal implications. The student will be exposed to a sweeping overview of the ethical aspects of management; from personal values, to the purposes of the corporation, to developing ethical corporate strategies in an international context. The material is quite varied and intended to help students develop an informed and systematic approach to ethical dilemmas at work. This course also will provide the management skills and analysis that are essential for undergraduate course work and in the business world.

Grade Determination:

Component	**Points**
Participation	150 (10 pts x 15 weeks)
Discussion Questions	300 (10 pts x 30 DQ's)
Weekly Assignments	150 (10 pts x 15 weeks)
Final Test	100
Total Points Possible	700

Final average will be computed as Total Pts Earned/ Total Pts Possible.

Standard percentages requirements will be used. A = 100-90; B = 89.9-80; C = 79.9-70; D = 69.9-60 and F = 59.9-0

Course Policies:
The schedule below presents an approximate expectation of course progress. The instructor reserves the right to add, delete, or modify the requirements of any week of this schedule. The instructor also reserves the right to adjust the overall course grade weighting as a result of these modifications. Any changes will be announced in advance.

Attendance/Participation Policy:

Each student is required to be on-line at least 5 out of 7 days per week. A student should post 5-8 quality postings for the week, apart from assignment submissions. The quality of postings should exhibit excellent quality, bringing in information that is new and relevant to the discussion; providing information based upon fact and findings, rather than speculation or beliefs and feelings; including the utilization of outside sources, and not relying solely on personal or work experiences. The posting statements should actively and respectfully challenge and support peers' contributing work and statements; encourage in-depth discussion of previous items and encourage discussion of new and relevant issues.

Discussion Questions:

There are 2 to 3 Discussion Questions (DQ's) each week. Typically, DQ1 will be due on Tuesday and DQ2 will be due on Thursday, however, they should be continually discussed throughout the week. The DQ's should reflect critical thinking of related materials from the week and should bring in research and/or experience to show students understanding and application of the weekly materials.

Weekly Assignment:

Weekly assignments will be listed for the class to complete and respond. Assignments may be in the form of questions, quizzes, case studies, etc., which will typically be due on Saturday or Sunday.

Posting of Grades and Student Progress:

During the class, the student will be given weekly feedback. This may be in the form of narrative information and/or component grades. However, the intent of this feedback is to inform the student of how well expectations for these components have been met.

Examination Policy:
A final exam will be required at a time to be announced.

CLASS
week of:

8/25	Introduction to Business Ethics
8/30	Chapter 1 – Ethics and Business
9/6	Chapter 1 – Ethics and Business
9/13	Chapter 2 – Ethical Principles in Business
9/20	Chapter 2 – Ethical Principles in Business
9/27	Chapter 3 – The Business System: Government, Markets, and International Trade
10/4	Chapter 3 – The Business System: Government, Markets, and International Trade
10/11	Chapter 4 - Ethics in the Marketplace
10/18	Chapter 4 - Ethics in the Marketplace
10/25	Chapter 5 – Ethics and the Environment
11/1	Chapter 5 – Ethics and the Environment
11/8	Chapter 6 – The Ethics of Consumer Production and Marketing
11/15	Chapter 6 – The Ethics of Consumer Production and Marketing
11/22	Chapter 7 – The Ethics of Job Discrimination
11/29	Chapter 7 – The Ethics of Job Discrimination
12/6	Chapter 8 – The Individual in the Organization
TBA	COMPREHENSIVE FINAL EXAMINATION @ TBA

Additional Information: Each week of class will begin on Monday at 12:01 am and end the following Sunday at midnight 12:00pm.

Academic Conduct

Online Behavior: **Disruptive or inappropriate behavior will not be tolerated.** A student who disrupts the class or acts out inappropriately prevents other students from learning, and effectively cheats the other students out of the education for which they are paying. Remember, we are here to learn. Further, the Student Conduct Code prohibits disorderly conduct, which it defines as "any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."

Students are expected to respect other classmates' opinions and ideas at all times. Since students cannot see body language and other non-verbal cues, it is essential that comments are presented carefully and refrain from such things as sarcasm, which can be taken negatively in the on-line world. Read posts for content and then read posts for context. If the message can be taken negatively in any way, the suggestion is to re-word the post till you are sure that it will not be taken defensively. Another key issue is to refrain from certain discussion that evokes strong reaction. This may include such things as:

a) Stereotypes of any nature, whether it be profession or class of people
b) Politics

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a score of zero on the task and will be subject to further disciplinary action. Cheating includes copying someone else's work, providing or accepting answers from another student, and also includes copying the weekly assignments of another student.

Policy on Plagiarism: Plagiarism is serious. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words. Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given. If an entire assignment is found to be plagiarized the student will be given a failing grade in the course.

Students with Disabilities:

PLEASE BE AWARE OF PHONE NUMBERS AND LOCATIONS ON EACH CAMPUS.

Students with Disabilities:

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Please note a change in the last line for the colleges of technology:

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS - FALL 2010

MGMT 4073 **Entrepreneurship Practicum**

Instructor Dr. Dennis Patterson, Ph. D.
Office: 311 Babin Business Center
E-mail: pattersonj@uamont.edu
Phone: (870) 460-1841 (office)
Fax: (870) 460-1784

Office hours MWF 9:10 to 10:00 a.m., M - F 11:10 a.m. to 12:30 p.m.; TH 1:10 to 3:00 p.m., and by appointment.

Class time: Arranged

Required Text: None. Any small business text that you could use as a reference would be helpful

Prerequisite: MGMT 3433 Entrepreneurship

Course Goals and Objectives:

1. to engage in a practical entrepreneurship experience,
2. to develop a product prototype,
3. to determine costs to manufacture, package, and market the product,
4. to determine feasibility of production and marketing the product,
5. to develop skills in analyzing and solving operational, strategic, and competitive problems facing entrepreneurs.

Course Grading

Students will be evaluated according to your instructor's assessment of performance on the following items.

Item	
Practical experience journal	50 points
Report on prototyping problems and progress	225 points
Market feasibility report	225 points
	500 total points

The following grading scale will be applied:

A	greater than 445 points
B	between 391 and 445 points, inclusive
C	between 331 and 390 points, inclusive
D	between 266 and 330 points, inclusive
F	less that 266 points

Exams

There will be no exams.

Product prototyping , market feasibility, and personal journal

The student will develop a prototype of a product of his / her own choosing. The technical feasibility of the prototype will be tested until a suitable working prototype is developed, and records kept of the results of each experimental version of the prototype, and of problems in application, design errors and omissions, quality and durability issues, etc. As part of this process, sample packaging will also be developed. A report dealing with the technical, operational, and development issues involved in the prototype process will be submitted later in the semester.

During the prototyping process, the student will also undertake research to determine the feasibility of producing and marketing the product. At a minimum, the student will determine the total market size for the product and its competitors, make an estimate of the potential market share that can be captured by the new product, determine production costs per unit, and develop a marketing plan for the product, including how access to distribution channels will be obtained.

A personal journal must be kept. This journal will discuss personal issues with the new product development process, such as how frustration, failure, and mistakes are overcome. must be submitted by October 30, 2008. The journal must also demonstrate significant attempts to link personal experiences to theory and practice concerning entrepreneurship.

Attendance Policy and Participation

As an independent study, meeting with the course instructor will be as necessary during office hours or other agreed on times, and as frequently as necessary.

Policy on Cellular Phones

All cell phones ***must be turned off*** during meetings with the instructor.

Students with Disabilities

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For assistance on a College of Technology campus contact:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.
Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Grade Reports

UAM will no longer mail grade reports to all students. You may access your grades through WeevilNet on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Statement on Disruptive Behavior

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University Community, including behavior which breaches the peace or violates the rights of others.

Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent** and are subject to modification at the discretion of the instructor. Grading and any other policies may be modified at the discretion of the instructor, if the outcomes and/or intent of the modifications are to assist students in achieving the course goals. As stated in the grading section, the **instructor'**s evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

Deadlines

October 29	Submit product prototype
November 5	Submit personal experience journal
November 30	Submit report on prototyping process
December 10	Market feasibility study due

UNIVERSITY OF ARKANSAS, MONTICELLO
SCHOOL OF BUSINESS
Course Syllabus

FIN 3413 GENERAL INSURANCE Fall 2010

Class time: 6:30 – 9:15 p.m. Monday

Course Prerequisites: None

Required Texts: Risk Management & Insurance, 2nd ed. Niehaus Harrington.

Instructor: Joe Fakouri
Phone: 367-7230 or 367-7146 at night
E-Mail: jmfakouri@hotmail.com

Office hours: Time after class as needed.

Special Dates of Concern:

August 30	Introduction and Pre-Test
December 13	Final Exam

Cheating anyone caught will be given a failing grade.

Plagiarism is serious. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given. If an entire assignment is found to be plagiarized the student will be given a failing grade in the course.

Absenteeism You will need to attend all lectures and read all material assigned. Over five absences will result in a failing grade. Your attendance and participation in class will greatly improve your chances to receive bonus points.

Special Projects

There will be a research paper due on November 5, 2010 that will consist of at least three (3) typed double space pages. This paper will be worth 100 points and can be on any phase of insurance.

There will be a talk required that will need to be at least 3 minutes in length. The talk will be worth 100 points and can be on any phase of insurance.

Test and Evaluations

Exams
We will have four (4) tests and a final exam. Test will consist of definitions, multiple choice, fill in the blank, essay and problems. Grading will be based on the following scale:

90 – 100	A
80 - 89	B
70 - 79	C
60 – 69	D
60 – below	F

Bonus points
I will reserve the right to use up to 50 bonus points on your final grade based on attendance, class participation, homework, etc.

Pop Quiz
You are subject to a pop quiz at anytime and only those present at that time may participate.

Course Schedule:

August 30	Introduction & Pre-Test
September 6	Holiday – No class
September 13	Chapters 1 & 2
September 20	Chapters 3 & 4
September 27	**Test** over Chapters 1, 2, 3 & 4
October 4	Chapters 5 & 6
October 11	Chapters 7 & 8
October 18	**Test** over Chapters 5, 6, 7, & 8
October 25	Chapters 12 & 15
November 1	Chapters 13 & 14
November 8	**Test** over Chapters 12, 13, 14, & 15
November 15	Talks & Papers due
November 22	Speaker
November 25	Chapters 21 & 23

December 6	**Test** Chapter 21 & 23
December 13	Final Exam

Course Goal

The following student learning outcomes (SLOs) were adopted by the School of Business in 2008: The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

Course Objectives

We will attempt to achieve three major objectives:

1. Provide students with a broad perspective of Risk Management while emphasizing traditional Risk Management and Insurance.
2. Provide student with a conceptual framework for making insurance decisions, and understanding insurance contracts.
3. Acquaint students with essential details of insurance contracts and insurance markets.

Course Description

1. Risk and its management
    A. Different meanings of risk
    B. Business risk
    C. Personal Risk
    D. The high management process
    E. Risk management methods
2. Objective of risk management
    A. The need for a risk management objective
    B. Components of the cost of risk
    C. Cost of other types of risk

3. Risk identification and measurement
    A. Identifying business risk exposures
    B. Identifying individual exposures
    C. Evaluating the frequency and severity of losses
4. Pooling arrangements and diversification of risk
    A. Risk reduction through pooling independent losses
    B. Pooling arrangements with correlated losses
    C. Insurers as managers of risk pooling arrangements
5. Insurer ownership, financial and operational structure
    A. Mutual insurers
    B. Stock insurers
    C. Lloyds of London
6. Insurance regulation
    A. Regulated activities
    B. History of state regulation
    C. State versus Federal regulations
7. Insolvencies, solvency ratings & solvency regulations
    A. Causes of insolvencies
    B. Solvency ratings
    C. Objectives of solvency regulation
8. Insurance pricing
    A. Administrative cost
    B. Profit loading
    C. Regulation of rate changes
9. Loyal liability for injuries
    A. Joint and several liability
    B. Elements of negligence
    C. Basic test liability rules
10. Automobile insurance
    A. Liability coverage
    B. Uninsured and under insured motorist
    C. Damage and other losses to autos
11. Homeowner insurance
    A. Types of policies
    B. Pricing homeowner policies
    C. National flood insurance
12. Life insurance and annuities
    A. Term insurance
    B. Whole life insurance
    C. Uses of annuities
13. Tax regulatory and accounting factory affecting corporate risk management
    A. Tax benefits defined
    B. Insurance and interest tax shields
    C. Tax benefit with overstated loss reserves

14. Commercial insurance contracts
    A. Major types of commercial property- casualty insurance
15. Pricing and underwriting: commercial vs personal coverage

Students with Disabilities

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Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

AA Doc. 8/9//2010

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FIN 3473 - Principles of Finance – Syllabus

Meets MWF from 11:10 AM - Noon

Professor: Dr. Robert Graber
Office: BBC 314B
Phone number: 460-1373
e-mail address: graber@uamont.edu
Office Hours: Tuesday and Thursday: – 10 – 11 AM; 3 – 4:30 PM
Monday and Wednesday. 2 – 4:30 PM

Also available 24/7 by phone (leave message) and e-mail.

Prerequisites: ACCT 2213, GB 3713, and ECON 2213 or AGEC 2273

Text: Brigham and Houston, *Fundamentals of Financial Management*, Sixth Edition.

Goals and Purposes of the Course: To provide students with basic knowledge, understanding and problem-solving skills pertaining to financial decision making. In particular, this course will address the risk-expected return tradeoff, the time value of money, the valuation of bonds, stocks, and other financial assets, the cost of capital, and capital budgeting decisions.

Grades will be determined as follows:

A: 90 – 100%
B: 80 – 89.9%
C: 70 – 79.9%
D: 65 –69.9%
F: <65%

Grades will be based on the following:

3 in class tests:	15% apiece
Homework:	15%
Surprise quizzes:	5%
Class participation:	5%
Final exam:	30%

Tests will consist of multiple choice and short answer questions, problems, and possibly graphs.

At the discretion of the professor, there may be opportunities for extra credit, not to exceed 10% of the overall grade. For example, it will be possible to earn extra credit on surprise quizzes. In addition, a test might contain extra credit questions, which are likely to be harder than the other

test questions. Also, extra credit will be awarded for particularly strong scores on the pretest (1 point for a score over 50%, 2 points for a score over 75%, and 3 points for a score over 90%).
Late homework will **not** be accepted. Homework is due at the **beginning of the class period** on the assigned date. If a student is unable to make a class for any reason, **including University-sponsored activities**, it is his or her responsibility to see that the homework gets to me **before** the start of the class on which it is due.

No credit will be given for homework unless **all** questions and problems are at least attempted, and there is evidence that a serious effort has been made. Some questions may deal with subject matter not yet covered in class**. It is the student's responsibility** to read the text in order to be able to answer the questions and work the problems. However, I am available for help if a student cannot solve a particular problem, **after making a serious effort**.

No credit will be given **just** for attendance. However, credit is given for participation (such as answering questions I ask in class). It is not possible to participate if you are not present. Also, **tests will cover both material covered in class and reading assignments**. Therefore, students who attend class regularly tend to perform better on tests. If a student misses a class, for any reason, it is his or her responsibility to obtain the notes from a fellow student. It is also a student's responsibility to obtain copies of any handouts distributed when they are absent. Students who read the text carefully and do the homework thoroughly tend to do much better on tests. In addition, **surprise quizzes will be given**, and a student who does not attend misses out on the opportunity to earn credit.

It is a student's responsibility to show up for tests on their scheduled date and time. A student who does not show up for a test can expect a grade of zero on that test. **Do not assume that you will be given a makeup.** If a student will be unable to take a test at the scheduled time because of a University-sanctioned activity, it is the student's responsibility to notify the instructor in advance, and make arrangements to take the test at another time. If a student is unable to take a test at the scheduled time because of an **unforeseen emergency**, such as a **serious** illness, the student should notify the instructor as soon as possible, and provide appropriate documentation, such as a doctor's note.

Students are encouraged to ask questions, and to participate in class discussions. However, students are also expected to do the assigned readings and to pay attention in class. Therefore, the questions asked should reflect having done the assigned readings, and should be relevant to the subject matter being discussed. If there is something in the text, or in lectures, that one does not understand, please ask for a clarification as soon as possible.

Homework consists of reading assignments as well as written assignments. Therefore, class participation, both asking and answering questions, that reflects having done the assigned reading, is strongly encouraged.

Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the education that they are paying for**. Disruptive or rude behavior and private conversations during class (the first time) will result in a class participation grade of zero. Repeated disruptive behavior can

result in a negative participation grade. In addition, a student who disrupts the class may be asked to leave. **The use of cell phones in class is also prohibited.**

Remember, we are here to learn. **Even if you are not interested in the subject matter, your fellow students are.** Further, the Student Conduct Code prohibits **disorderly conduct**, which it defines as **"any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."**

Excessive absences means eight or more absences over the course of the semester, or missing a test without a very good reason. Two latenesses will be counted as one absence. If a student has a valid reason for missing a number of classes, missing a test, or repeatedly coming to class late, it is their responsibility to contact me as soon as possible, with a doctor's note or other evidence in support of their reason. A student with excessive absences or latenesses can expect a class participation grade of zero.

It is a student's responsibility to put their names on tests, quizzes and homework assignments. If a student's name is not on homework assignments or surprise quizzes, they will not receive credit for the assignment or quiz. If a student's name is not on the test, they will not receive full credit for the test. If more than one student does not put their name on a test, each of the unnamed tests will receive a score **no higher than** the lowest test score. At the discretion of the professor, additional points may be deducted for failure to write their name on the test.

Policy on Cheating: **Zero tolerance.** Don't even think about it! Anyone caught cheating will receive a grade of F, and will be reported to the Dean of the College of Business and the Vice Chancellor for Academic Affairs. Cheating includes copying someone else's test paper, accepting answers from another student on a test, or using unauthorized materials (notes, the textbook, cell phone, etc.) during a test.

Plagiarism is a form of cheating. Plagiarism includes copying the homework or problem sets of another student. Identical wrong answers on homework assignments and problem sets will be considered evidence of cheating. I will keep photocopies of such identical assignments, and also turn copies over to the Dean of the School of Business. In the event that a student chooses to appeal a grade reduction based on evidence of cheating, those copies will also be provided to the Academic Appeals Committee.

Students with Disabilities:
It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in the Harris Hall, phone number 870-460-1026; TDD 870-460-1626; fax 870-460-1926.

Schedule (subject to change):

Homework is due at 11:10 AM on the Wednesday of each week unless stated otherwise. For example, Chapter 1 homework is due on Wednesday, Sept. 1.

Week 1 – Chapters 1 - Questions 1-11

Week 2 – Chapter 2 – Questions 1 – 6, 9, 10

Week 3 – Chapter 3 - Questions 1 – 4, 6, 8; Problems 1 – 3, 5, 6

Week 4 – Chapter 4 – Questions 1 – 6; Problems 2, 3, 6, 7. Also, be prepared to discuss question 10 in class.

Week 5– Chapters 5 – Questions 1 - 5, Problems 1 - 4, 6, 15, 16.

Test I – Monday, September 27

Week 6 – Chapter 6 – Questions 2, 3, 5, 8; Problems 2, 3, 4, 5, 7, 8.

Week 7 – Chapter 7 – Questions 1 - 9; Problems 1, 3

Week 8 – Chapter 8 - Questions 4 – 8; Problems 1, 3 - 5

Weeks 9 and 10 – Chapter 9 – Questions 2 - 5; Problems 1, 2, 3, 6, 7. Also answer Problem A-1 in Appendix 9A, Page 303.

Test II – Monday, Nov. 1

Weeks 11 and 12 – Chapter 10 – Questions 2, 5; Problems 2 – 5, 8. Also, be prepared to discuss Question 1.

Weeks 13 and 14 – Chapter 11 – Questions 2, 3, 4, 6, 8; Problems 1, 4, 5

Week 15 – Review, and Test III – Monday, Dec. 6

In addition, there will be problem sets and handouts during the course. Students are responsible for reading the handouts and completing all problem sets by the assigned date.

UNIVERSITY OF ARKANSAS, MONTICELLO
SCHOOL OF BUSINESS
Course Syllabus

FIN 3483 PRINCIPLES OF REAL ESTATE Fall 2010

Class time: 6:30 – 9:15 p.m. Wednesday

Course Prerequisites: ECON 2203 – Principles of Macro and ECON 2213 Principles of Micro.

Required Texts: Modern Real Estate, 5th Edition.

Instructor: Joe Fakouri
Phone: 367-7230 or 367-7146 at night
E-Mail: jmfakouri@hotmail.com

Office hours: Time after class as needed.

Special Dates of Concern:

August 25	Introduction and Pre-Test
December 15	Final Exam

STATEMENT OF SPECIAL POLICIES:

Proper behavior is expected at all times. Disorderly conduct is anything that disrupts the normal functions of the learning atmosphere and will not be tolerated.

Cheating anyone caught will be given a failing grade.

Plagiarism is serious. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given. If an entire assignment is found to be plagiarized the student will be given a failing grade in the course.

Absenteeism You will need to attend all lectures and read all material assigned. Over five absences will result in a failing grade. Your attendance and participation in class will greatly improve your chances to receive bonus points.

Special Projects

There will be a research paper due on November 3, 2010 that will consist of at least three (3) typed double space pages. This paper will be worth 100 points and can be on any phase of Real Estate.

There will be a talk required that will need to be at least 3 minutes in length. The talk will be worth 100 points and can be on any phase of Real Estate.

Test and Evaluations

Exams
We will have four (4) tests and a final exam. Test will consist of definitions, multiple choice, fill in the blank, essay and problems. Grading will be based on the following scale:

90 – 100	A
80 - 89	B
70 - 79	C
60 – 69	D
60 – below	F

Bonus points
I will reserve the right to use up to 50 bonus points on your final grade based on attendance, class participation, homework, etc.

Pop Quiz
You are subject to a pop quiz at anytime and only those present at that time may participate.

Course Goal

The following student learning outcomes (SLOs) were adopted by the School of Business in 2008: The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,

4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

Course Objectives:

PART 1: The Analytical Framework

1. Acquaints the student with the spatial element and the interdisciplinary nature of the Real Estate industry
2. The place of real property in the American economic system is traced.
3. The student is introduced to the players and their respective roles in the real estate market place.

PART 2: The Legal Environment

1. Introduces the student to the basic concepts of the American legal system and the essentials of real estate law.
2. Lay out the legal frame work in a way that shows its flexibility to respond to changing business needs.

PART 3: Valuation and the appraisal process

1. A straight forward presentation of real estate appraisal with an emphasis on what produces value.
2. The practical dimension of regional and urban economics and how it affects values.

PART 4: Marketing, brokerage, and management.

1. Briefly discuss basis of marketing in general and move to the unique aspects of real estate marketing.
2. Discuss the process of marketing the single family home distinguished from the marketing and leasing of income properties.

PART 5: Real Estate Finance

1. Review the U.S. Financial system and indentify the lending institutions that finance real estate.
2. Financing mechanics from the economics perspective.
3. Discuss the lender underwriting criteria and loan analysis.

PART 6: Real Estate Taxation

1. Introduce the student to the major provisions of the Internal Revenue code specifically affecting real estate.

2. A brief summary of income and property taxation and emphasis's real estate's unique position.

PART 7: Investment analysis

1. Discuss the discounted cash flow model that is an extension of out original definition of winning the real estate game.
2. Examine the various ways in which the bundle of rights is packaged to suit different investors.
3. Cover the more advanced material involving real estate decision making in a portfolio framework.

PART 8: Real Estate Development

1. Discuss the asset creation side of the real estate industry
2. Integrate material from previous parts on law, appraisal, marketing, finance and investment.
3. Present a methodology for market and economic feasibility analysis.

PART 9: Public policy and prospects for the future

1. Examine the very extensive role of government in real estate.
2. Look at the long-term trends in the industry that have motivated, and have been motivated by government's role.
3. Conclude with an eye to the future which is an essential part of good decision makings.

Course Schedule:

August 25	Introduction & Pre Test	
September 1	Chapters 1 & 2	
September 8	Chapters 3 & 4	**QUIZ 1 & 2**
September 15	Chapters 5 & 6	**QUIZ 3 & 4**
September 22	**TEST CHAPTERS 1, 2, 3, 4, 5, AND 6**	
September 29	Chapters 9 & 10	
October 6	Chapters 15	**QUIZ 9 & 10**
October 13	**TEST CHAPTERS 9, 10, &15**	
October 20	Chapters 16 & 17	
October 27	**TEST CHAPTERS 16 & 17**	
November 3	Talks and papers due	
November 10	Chapter 23	
November 17	Chapter 24	
November 24	**THANKSGIVING**	
December 1	Chapter 27	
December 8	**TEST CHAPTERS 23, 24, & 27**	
December 15	**FINAL EXAM**	

FIN 4603 – FINANCIAL POLICY AND PLANNING

Meets Tuesdays and Thursdays from 11:10 AM – 12:30 PM

Professor: Dr. Robert Graber
Office: BBC 314B
Phone number: 460-1373
e-mail address: graber@uamont.edu
Office Hours: Tuesday and Thursday: 10 – 11 AM;
Mon. – Thursday: 2:30 – 4:30 PM

Also available 24/7 by phone (leave message) and e-mail.

Prerequisite: FIN 3473

Text: Brigham and Houston, *Fundamentals of Financial Management*, Sixth Edition. In addition, handouts will be provided as the course progresses.

Goals and Objectives of the Course: To provide students with an advanced course in Financial Management. Among the topics emphasized are behavioral finance, the principal-agent conflict, working capital management, capital budgeting, the optimal capital structure, the dividend decision, and the relevance of financial policy to current events. In addition, students will have the opportunity to pick areas of finance of particular interest to them, and to do research, write a paper, and give an oral presentation in that area. This is intended to help students develop research, writing and oral communication skills.

Grades will be determined as follows:

A: 90 – 100%
B: 80 – 89.9%
C: 70 – 79.9%
D: 65 –69.9%
F: <65%

Grades will be based on the following:

Paper:	25%
Midterm:	25%
Final:	25%
Homework:	10%
Participation:	5%
Presentation	10%

Tests will consist of multiple choice questions, problems and essays.

Late homework will **not** be accepted. No credit will be given for homework unless **all** questions and problems are at least attempted. Some questions may deal with subject matter not yet covered in class. It is the student's responsibility to read the text in order to be able to answer the questions and work the problems. However, I am available for help if a student cannot solve a particular problem, after making a serious effort.

It is students' responsibility to show up for tests and presentations on their scheduled date and time. A student who does not show up for a test can expect a grade of zero on that test. A student who does not show up on a day that they are scheduled to give a presentation can expect a grade of zero on the presentation. **Do not assume that you will be given a makeup.** If a student needs to miss a test because of a University-sponsored activity, it is their responsibility to notify me in advance, and make arrangements to make up the test. If a student is unable to take a test at the scheduled time because of an **unforeseen emergency**, such as a **serious** illness, they should notify me as soon as possible, and provide appropriate documentation, such as a doctor's note.

A paper of approximately ten pages' length is required for this course. The paper may be on any topic, as long as it is clearly related to finance, and deals with those principles of finance discussed in this and other courses. The specific expectations and requirements for the paper, as well as a recommended timetable, are the subject of a separate handout.

The presentation must also be on a topic clearly related to finance. Students may give the presentation on the same topic as their paper, or they may give the presentation on another topic if they so choose. The presentation must be delivered in a professional manner, and students are expected to dress appropriately (as they would for an interview, or at their future place of employment). The presenter should be prepared to answer questions that are asked, both by the instructor and by fellow students. Simply reading one's notes will *not* be acceptable as a presentation, and will result in a failing grade. Students are expected to be attentive when others give presentations, and are encouraged to ask relevant questions. (The questions students ask can affect their participation grade.)

No credit will be given **just** for attendance. However, tests will cover both material covered in class and reading assignments. Therefore, students who attend class regularly tend to perform better on tests. If a student misses a class, for any reason, it is his or her responsibility to obtain the notes from a fellow student. Students who read the text carefully and do the homework thoroughly also tend to do much better on tests. In addition, class participation is 5% of the grade, and students can only participate when they are present and attentive.

Homework consists of reading assignments as well as written assignments. Therefore, class participation, both asking and answering questions, that reflects having done the assigned reading, is strongly encouraged. **Students are also responsible for the material covered in FIN 3473, which is a prerequisite for this course.**

Late homework will **not** be accepted. Homework is due at the **beginning of the class period** on the assigned date. No credit will be given for homework unless **all** questions and problems are at least attempted. Some questions may deal with subject matter not yet covered in class**. It is the student's responsibility** to read the text in order to be able to answer the questions and work the problems. However, I am available for help if a student cannot solve a particular problem, **after making a serious effort**.

A number of handouts may also be distributed to supplement or explain the material in the textbook, or to provide additional information. Copies of relevant news articles may also be distributed. Students are responsible for reading these handouts.

Students are encouraged to ask questions, and to participate in class discussions. However, students are also expected to do the assigned readings and to pay attention in class. Therefore, the questions asked should reflect having done the assigned readings. Questions should always be relevant to the subject matter being discussed.

If there is something in the text, or in lectures, that one does not understand, please ask for a clarification as soon as possible.

Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the education that they are paying for**. Remember, we are here to learn. **Even if you are not interested in the subject matter, your fellow students are.** Further, the Student Conduct Code prohibits **disorderly conduct**, which it defines as, **"Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others."**

A student who disrupts the class, even once, can expect a lower grade in class participation. If the disruption is serious enough, it can result in a participation grade of zero. In addition, any student who disrupts the class, engages in private conversations during class, uses profanity, or behaves in a rude manner, will be asked to leave the room.

Excessive absences is defined as 5 or more absences over the course of the semester, or missing two consecutive weeks of classes without a very good reason. If there are compelling circumstances **beyond your control** that force you to miss two consecutive weeks of class, be sure to contact me as soon as possible. Two latenesses will be counted as one absence. A student with excessive absences or latenesses can expect a class participation grade of zero

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a grade of F, and will be reported to the Dean of the College of Business and the Vice Chancellor for Academic Affairs. Cheating includes copying someone else's test paper, accepting answers from another student on a test, or using unauthorized materials (notes, the textbook, etc.) during a test.

Plagiarism is a form of cheating, and will be treated accordingly. Plagiarism includes copying the homework assignments of another student. **If two or more students turn in identical homework assignments, it may be considered evidence of cheating.**

Copying another paper is also plagiarism, and will result in a grade of zero on the paper, an F for the course, and will also be reported to University authorities. When quoting another source, including an Internet source, footnotes must be used. I also reserve the right to ask students questions about their papers to verify that they did their own research. For example, I might ask them to define technical terms that they use.

It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120, phone number 870-460-1026; TDD 870-460-1626; fax 870-460-1926.

UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Syllabus (subject to change):

Homework is due on Thursday of each week, at the *beginning* of class. For example, Week 1 homework is due Thursday, September 2 at 11:10 AM.

Week 1 – Chapters 1 – 3. Questions 1-12 – 15, 2 - 11, 3-2, 3-3, 3-6, and 3-7; Problems 3-2 and 3-4.

Week 2 – Chapters 4 - 6. Questions 4-3, 4-9, 6-1, 6-4, 6-5 (some detail here) and Problems 4-1, 4-2, 4-3, 4-6, 4-7, 6 - 1, 6-3, 6-8, 6-9. Come prepared to discuss question 4-10 in detail.

Week 3 – Chapters 7 - 9. Questions 7-10, 7-11, 7-12, 7-13, 7-14, 8-1, 8-2, 8-3, 8-9, 9-1; Problems 7-7, 8-2, 8-7, 8-8, 9-8, 9-11.

Week 4 – Chapters 10 and 11. Questions 10-1, 11-5, 11-10; Problems 10-1, 10-7, 10-8, 11-8, 11-11.

Week 5 – Chapter 12. Questions 12-1 through 12-9, 12-13, 12-14; Problems 12-1, 12-3.

Weeks 6 and 7 – Chapter 13. Questions 13-1, 13-2, 13-3, 13-4, 13-5, 13-6, 13-8, 13-10, 13-11; Problems 13-1, 13-2

Weeks 8 and 9 – Chapter 14. Questions 14-1, 14-2, 14-3, 14-5, 14-7, 14-9, 14-10; Problems 14-1

Midterm – Thursday, November 4.

Weeks 10 and 11 – Chapter 15. Questions 15-1, 15-2, 15-3, 15-4, 15-7, 15-8; Problem 1

Weeks 12 and 13 – Chapter 16. Questions 16-1 through 16-5

Weeks 14 and 15 – Chapter 17 – Questions 17-1 through 17-5; Problem 17-1

Week 15 – Review.

Papers are due Tuesday, November 23.

Additional Chapters may be assigned during the course of the semester.

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FIN 4613 –Investments - Syllabus

Professor: Dr. Robert Graber
Office: BBC 314B
Phone number: 460-1373
e-mail address: graber@uamont.edu
Office Hours: Tues. and Thurs: 10 – 11 AM
Mon. and Wed.: 11 AM - Noon
Monday through Thursday: 3 – 4:30 PM

Also available 24/7 by phone (leave message) and e-mail.

Prerequisite: FIN 3473

Goals and Objectives of the Course: To provide students with an understanding of various investment strategies, of risk-expected return relationships, of the nature of such investment vehicles as stocks, bonds, money market instruments, and derivative securities, and of the benefits of diversification through vehicles such as mutual funds. To understand how human nature can influence investment decisions.

Text: Hirschey and Nofsinger, *Investments: Analysis and Behavior*, Seventh Edition

Handouts will also be distributed in class from time to time. Students are responsible for reading the handouts as well as the textbook reading assignments.

Grades will be determined as follows:

A: 90 – 100%
B: 80 – 89.9%
C: 70 – 79.9%
D: 65 –69.9%
F: <65%

Grades will be based on the following:

3 in class tests: 15% apiece
Homework: 15%
Participation: 5%
Surprise quizzes: 5%
Final exam: 30%

At the discretion of the professor, there **may** be opportunities for extra credit, not to exceed 10% of the grade. Such opportunities **might** include optional additional

assignments, such as additional questions on surprise quizzes. In addition, a test **might** contain extra credit questions, which are likely to be harder than the other test questions. Late homework will **not** be accepted. Homework is due at the **beginning of the class period**. If a student is unable to attend class for any reason, **including a University-sponsored activity**, it is his or her responsibility to get the homework to me before the start of the class period on which it is due. No credit will be given for homework unless **all** questions and problems are at least attempted. Some questions may deal with subject matter not yet covered in class. It is the student's responsibility to read the text in order to be able to answer the questions and work the problems. However, I am available for help if a student cannot solve a particular problem, after making a serious effort.

No credit will be given **just** for attendance. However, tests will cover both material covered in class and reading assignments. Therefore, students who attend class regularly tend to perform better on tests. Also, class participation is 5% of your grade. A student who does not attend classes is not able to participate. Furthermore, surprise quizzes may be given, which will provide an opportunity for extra credit.

If a student misses a class, for any reason, it is his or her responsibility to obtain the notes from a fellow student. Students who read the text carefully and do the homework thoroughly also tend to do much better on tests.

It is a student's responsibility to show up for tests on their scheduled date and time. A student who does not show up for a test can expect a grade of zero on that test. **Do not assume that you will be given a makeup.**

Students are encouraged to ask questions, and to participate in class discussions. However, students are also expected to do the assigned readings and to pay attention in class. Therefore, the questions asked should reflect having done the assigned readings. If there is something in the text, or in lectures, that one does not understand, please ask for a clarification as soon as possible.

Homework consists of reading assignments as well as written assignments. Therefore, class participation, both asking and answering questions, that reflects having done the assigned reading, is strongly encouraged.

Handouts may be distributed to supplement or explain the material in the textbook. Students are responsible for reading such handouts.

Disruptive behavior will not be tolerated. A student who disrupts the class prevents other students from learning, and effectively **cheats the other students out of the education that they are paying for**. Disruptive behavior and private conversations during class (the first time) will result in a lower class participation grade. A single disruption that is serious enough can result in a participation grade of zero. Negative participation includes disrupting the class, engaging in private conversations during class, using profanity, making rude or vulgar comments or gestures, excessive lateness, leaving the classroom while the class is still in session, or any other behavior that has no place in

a college classroom. A student who disrupts the class may be asked to leave the room. **The use of cell phones in class is also prohibited.** Remember, we are here to learn. **Even if you are not interested in the subject matter, your fellow students are.**

It is a student's responsibility to put their names on tests and homework assignments. If a student's name is not on homework assignments, they will not receive credit for the assignment. If a student's name is not on the test, they might not receive full credit for the test. If more than one student does not put their name on a test, each of the unnamed test will receive a score **no higher than** the lowest test score. At the discretion of the professor, additional points may be deducted for failure to write their name on the test.

Policy on Cheating: **Zero tolerance.** Anyone caught cheating will receive a grade of F, and will be reported to the Dean of the College of Business and the Vice Chancellor for Academic Affairs. Cheating includes copying someone else's test paper, accepting answers from another student on a test, or using unauthorized materials (notes, the textbook, etc.) during a test. Cheating also includes copying the homework or problem sets of another student.

It is the policy of the University of Arkansas-Monticello to accommodate individuals with disabilities, pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in the southeast corner of the Student Services Center, phone number 870-460-1154; TDD 870-460-1251; fax 870-460-1810.

Schedule (subject to change):

Homework is due 11:10 AM on Thursday of each week. For example, Chapter 1 homework is due on Thursday, January 22.

Week 1 – Chapter 1, Questions 1, 2, 6, 9.

Week 2 – Chapter 2, Questions 1, 2, 5, 8, 9, 10.

Week 3 – Chapter 3, Questions 1, 2, 3, 4, 6, 7, 8

Week 4 – Chapter 4, Questions 1, 2, 3, 4, 6, 8, 11, 16, 17, 20

Week 5 – Chapter 5, Questions 1, 2, 3, 4, 7, 9, 18, 19

Week 6 – Chapter 6, Questions 2, 4, 5, 7, 8, 19, 20

Test I, on Thursday, Feb. 26, will cover Chapters 1 through 6.

Week 7 – Chapter 7, Questions 3, 4, 6, 8, 9, 10, 15, 19

Week 8 – Chapter 8, Questions 2, 4, 5, 7, 8, 9, 13, 15, 17, 18

Week 9 – Chapter 9, Questions 1, 2, 3, 4, 6, 7, 11, 12, 18, 19, 20

Week 10 – Chapters 10 and 11 – Chapter 10 questions 1, 3, 14, 17, 18, 19, 20
Chapter 11 questions 1, 2, 4, 5, 9, 10, 16, 17, 18

Week 11 – Chapter 12 – Questions 1, 2, 4, 6, 7, 8, 11, 16, 19, 20

Test II, on Thursday, April 2, will cover Chapters 7 through 12.

Week 12 – Chapters 13 and 14 – Chapter 13 questions 2, 5, 12
Chapter 14 questions 2, 4, 6, 8, 10, 18, 19, 20

Week 13 – Chapters 15 and 16 – Chapter 15 questions 4, 7, 11, 16, 17, 19, 20
Chapter 16 questions 1, 2, 3, 5, 8, 11, 12

Week 14 – Chapter 17 – Questions 1, 2, 3, 4, 5, 7, 9, 10, 13, 18, 20

Week 15 – Chapter 18 – Questions 1, 4, 5, 7, 8, 9, 12, 16

Test III, on Thursday, April 30, will cover Chapters 13 through 18.

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
COURSE SYLLABUS-SPRING 2010

COURSE NAME:

FIN 4683 REAL ESTATE FINANCE

INSTRUCTOR:

JOE FAKOURI, VICE PRESIDENT OF COMMERCIAL BANK AND TRUST

TEXT:

REAL ESTATE FINANCE BY JOHN P. WIEDEMER

OFFICE HOURS:

MY OFFICE HOURS WILL CONSIST OF TIME AFTER CLASS AS NEEDED OR YOU MAY CALL ME AT WORK AT 870-367-7230 OR IN THE EVENING AT 870-367-7146.

SPECIAL POLICIES:

1. ABSENTEEISM: YOU WILL NEED TO ATTEND ALL LECTURES AND READ ALL MATERIAL ASSIGNED. OVER FIVE ABSENCES WILL RESULT IN A FAILING GRADE. YOUR ATTENDANCE AND PARTICIPATION IN CLASS WILL GREATLY IMPROVE YOUR CHANCES TO RECEIVE BONUS POINTS.

2. CHEATING: ANYONE CAUGHT WILL BE GIVEN A FAILING GRADE.

FOR THE COURSE:

1. WE WILL HAVE THREE TESTS AND A FINAL EXAM. TEST WILL CONSIST OF DEFINITION AND MULTIPLE CHOICES. GRADING WILL BE BASED ON THE FOLLOWING SCALE:

90 – 100 = A
80 – 89 = B
70 – 79 = C
60 – 69 = D
BELOW 60 = F

2. BONUS POINTS: I WILL RESERVE THE RIGHT TO USE UP TO 50 BONUS POINTS ON YOUR FINAL GRADE BASED ON ATTENDENCE, CLASS PARICIPATION, HOMEWORK, ETC.

3. POP QUIZZES: YOU ARE SUBJECT TO A POP QUIZ AT ANY TIME, AND ONLY THOSE PRESENT AT THAT TIME MAY PARTICIPATE.

4. THERE WILL BE A RESEARCH PAPER DUE APRIL 7th 2010 THAT WILL CONSIST OF AT LEAST THREE TYPED DOUBLE-SPACED PAGES. THIS PAPER WILL BE WORTH 100 POINTS AND CAN BE ON ANY PHASE OF REAL ESTATE.

5. THERE WILL BE A TALK REQUIRED THAT WILL NEED TO BE AT LEAST THREE MINUTES IN LENGTH. THE TALK WILL BE WORTH 100 POINTS AND CAN BE ON ANY PHASE OF REAL ESTATE.

AMERICANS WITH DISABILITIES STATEMENT:

UAM IS COMMITTED TO PROVIDING EQUAL EDUCATIONAL OPPORTUNITIES FOR ALL STUDENTS WITH DISABILITIES WHO REQUIRE SPECIAL ACCOMODATIONS SHOULD DISCUSS THEIR NEEDS WITH THE COORDINATIOR OF SPECIAL STUDENTS SEVICES, WHOSE OFFICE IS IN
112 HARRIS HALL (TELEPHONE 870-460-1154; TDD 870-4601251).

SCHEDULE:

JANUARY	13	INTRODUCTION
	20	CHAPTER 1, 2
	27	CHAPTER 3,4 (QUIZ 1 & 2)
FEBRUARY	3	**EXAM CHAPTER 1,2,3,&4**
	10	CHAPTER 5
	17	CHAPTER 6
	24	CHAPTER 7 (QUIZ 5 &6)
MARCH	3	**EXAM 5,6,&7**
	10	CHAPTER 10
	17	CHAPTER 9 & 11
	24	SPRINGBREAK
APRIL	**31**	**EXAM 9,10, &11**
	7	TALKS & PAPER DUE
	14	SPEAKER
	21	CHAPTERS 13 & 16
	28	**EXAM 13 & 16**
MAY	**5**	**FINAL EXAM**

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS

MGMT 3433 **ENTREPRENEURSHIP** **SPRING 2010**

Professor Dr. J. Dennis Patterson
Office: 311 BBC
Phone: 870-460-1841
Fax: 870-460-1784
e-mail: pattersonj@uamont.edu

Office Hours: 9:10 to 10:00 a.m.MWF , 11:10 to 12:00 p.m. MTWHF, 1:10 to 2:00 MTWH, and by appointment

Class Times: 10:10 to 11:00 a.m. MWF, room 313 BBC.

Required Text Donald F. Kuratko, 2009, ***Entrepreneurship, Theory, Process and Practice, 8th Edition.*** Southwestern. ISBN-10: 0-324-59091-1

Course Prerequisites: Management 3473, Marketing 3403. Course prerequisites will be strictly enforced. Students not having both prerequisites will be administratively withdrawn from the class unless simultaneously enrolled in one prerequisite (other must have been taken previously) and permission of instructor has been granted. In no case will students not having prerequisites or enrolled in both prerequisites be allowed to remain in this class.

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of Business in 2010:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course Objectives:

The purpose of this course is primarily to provide basic information about planning, operations, management, marketing, finance and control, and legal factors concerning small business. My personal objectives are to attempt to increase your understanding and skill levels in these areas, and to provide you with information about where to go for help in areas beyond the text's coverage of these topics. I cannot make you successful small business operators or entrepreneurs in one class; that requires broader skills,

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A major goal of this course is to provide the basis for 2 senior level courses in entrepreneurship, if students are interested in pursuing the concentration. With a sound foundation at the junior level, students can move directly to the rigorous market feasibility analysis required for the new venture development course, and develop the skills required for the senior entrepreneurship practicum.

Specific Objectives

As demonstrated by tests and exercises conducted throughout the semester, students should be able to:

1. Discuss the role of entrepreneurship in economic development.[1]

2. Identify the organizational factors and process required for successful entrepreneurship within organizations. [1]

3. Identify and discuss entrepreneurial motivations, factors in entrepreneurs' backgrounds, role models and support systems. [1]

4. Discuss similarities and differences between male and female entrepreneurs, and between entrepreneurs and inventors. [1]

5. Discuss important strategic issues and options in international entrepreneurship. [1]

6. Identify various sources of ideas for new ventures, and discuss methods for generating new venture ideas. [1]

7. Discuss patents, trademarks, and copyrights, the rights they provide, and the filing processes for each. [1]

8. Discuss implications of the Sarbanes-Oxley Act as it applies to executives and boards of directors. [1]

9. Identify and explain fundamental issues with respect to contracts, insurance, and product safety and liability. [1]

10. Discuss purposes and uses of business plans to investors, lenders, employees, suppliers, and customers. [1]

11. Identify information needs and sources for each critical section of the business plan[1].

12. Explain the significance of industry and competitive analysis the market planning process. [1]

13. Describe the role of marketing research in determining market strategy for the marketing plan. [1]

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18. Prepare monthly pro forma cash flow, income, balance sheet, and sources and uses of funds statements for the first year of operation, and calculate the break-even point for the new venture. [1, 5]

19. Identify and discuss alternative financing arrangements, including but not limited to Small Business Administrative (SBA) loans, private placements, commercial banks, and limited partnerships. [1]

20. Explain how the venture-capital business works, the venture-capital decision process, and apply basic valuation methods. [1]

21. Identify and discuss challenges for managing business growth and to be prepared to effectively manage these challenges.[1]

22. Explain the use of franchising from the perspective reduction of entry risk and from the perspective of growth. [1]

23. Identify and discuss advantages and disadvantages of acquisitions to grow a business and to know to evaluate an acquisition candidate. [1]

24. Identify and discuss the advantages and disadvantages of going public, as well as alternatives to going public. [1]

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	**Weights**	**Course Grades**	
Exam One	200 points	A	greater than or equal to 891 points
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Final Exam	300 points	C	between 661 and 780 points
Written case reports (3)	150 points	D	between 551 and 660 points
Experiential exercises (3)	150 points	F	less than or equal to 550 points
	1000 points		

Case Reports

All students must present three case reports. The written reports will require your **thorough** answers to three or four questions concerning the case, and how to solve the dilemma the manager is presented with. Your answers do not have to conform to my opinion or the that of the instructors manual, but in such cases, the answers must be consistent with theory and with what is considered good managerial practice. Since there are several feasible solutions to each case, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied underlying theory, how well you have applied the concepts and practices presented in the text, and how thorough and logical you have been in developing your arguments. ABSOLUTELY NO CASE WILL BE ACCEPTED AFTER CLASS THE DAY IT IS DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed. [1, 3, 5]

Exams

There will be three exams, each covering about one-third of the material. Each exam will cover the readings in the text and ***any lecture material supplemental to these materials***. These will consist of several short answer essay questions and about 25 multiple choice questions, and will be written in such a manner that they can be completed in 80 minutes. These questions will not test just your knowledge of facts,but also your ability to apply principles, to describe concepts and to understand limitations of particular techniques, and to explain differences and similarities between different perspectives. NO MAKEUP EXAM WILL BE GIVEN EXCEPT FOR EXTREME SITUATIONS. The desire to leave early for a weekend, a break, or for an interview, or holding non-refundable tickets for any day before the official date a break begins, are not extreme situations.

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Attendance policy and participation

Because group settings contribute to the learning of analytical skills and sound thinking, and because this is such a small class, attendance and **active** participation in class discussions are expected. No penalty will be assessed by me for missed classes, nor will you be expected to notify me in advance of absences (such penalties are self-imposed in that ***frequent absences greatly reduce*** your chances for participation and normally reduce your understanding of supplemental lecture material). However, it is your responsibility to obtain copies of notes and handouts, hand in cases **before any planned absences**, and to fully participate in class exercises. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your immediate family that requires your absence from campus, business emergencies requiring your absence from class or the area (if employed full-time or self-employed), and court appearances. Job interviews, wherever they are conducted, or planned business trips, **are not** legitimate excuses for presenting work late, or for makeup exams.

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All cell phones ***must be turned off*** during class and placed in a pocket, purse, backpack, or otherwise made inaccessible during class. Students are not to leave phones on silent, play games, or send text messages during class. During exams, all cell phones and electronic recording devices will be placed on the instructor's desk and be picked up when the exam is completed. Violators will be warned and asked to follow the policy. Repeat violators phones will be confiscated during the class period, and returned at the end of class.

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Disclaimer

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Topics

Reading Chapters 3 and 4, text

February 4 to February 6, 2010

Topics

Reading Chapter 4, text

February 11 to February 16, 2010

Topics

Reading Chapter 5, text

Case 1 Written Case one - Homeboy

February 18, 2010

EXAM ONE Covers Chapters 1-5

February 23 to February 25, 2010

Topics

Reading Chapters 6 & 7, text

March 2 to March 4, 2010

Topics

Reading Chapters 7 & 8, text

March 9 to March 11, 2010

Topics

Reading Chapters 8 & 9, text

Case 2 Written Case two -

March 16 to March 18, 2010

Topics

Reading Chapters 9 & 10, text

Exercise Experiential Exercise Chapter 9 due

March 30 to April 1, 2010

Topics

Reading Chapter 10, text

April 6, 2010

EXAM TWO

April 8 to April 13, 2010

Topics

Reading Chapters 11 & 12, text

Exercise Experiential Exercise Chapter 11 due

April 15 to 20, 2010

Topics

Reading Chapters 12 & 13, text

Case 3 Written Case three -

April 22 to 27, 2010

Topics

Reading Chapter 13 & 14, text

April 29 to May 4, 2010

Topics

Reading Chapter 14, text

Exercise Experiential Exercise Chapter 14 due

May 6, 2010 Final Exam 1:30 to 3:30 p. m.

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS

MGMT 3433 **ENTREPRENEURSHIP** **SPRING 2010**

Professor Dr. J. Dennis Patterson
Office: 311 BBC
Phone: 870-460-1841
Fax: 870-460-1784
e-mail: pattersonj@uamont.edu

Office Hours: 9:10 to 10:00 a.m.MWF , 11:10 to 12:00 p.m. MTWHF, 1:10 to 2:00 MTWH, and by appointment

Class Times: 10:10 to 11:00 a.m. MWF, room 313 BBC.

Required Text Donald F. Kuratko, 2009, ***Entrepreneurship, Theory, Process and Practice, 8th Edition.*** Southwestern. ISBN-10: 0-324-59091-1

Course Prerequisites: Management 3473, Marketing 3403. Course prerequisites will be strictly enforced. Students not having both prerequisites will be administratively withdrawn from the class unless simultaneously enrolled in one prerequisite (other must have been taken previously) and permission of instructor has been granted. In no case will students not having prerequisites or enrolled in both prerequisites be allowed to remain in this class.

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of Business in 2010:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
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3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course Objectives:

The purpose of this course is primarily to provide basic information about planning, operations, management, marketing, finance and control, and legal factors concerning small business. My personal objectives are to attempt to increase your understanding and skill levels in these areas, and to provide you with information about where to go for help in areas beyond the text's coverage of these topics. I cannot make you successful small business operators or entrepreneurs in one class; that requires broader skills,

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February 18, 2010

EXAM ONE Covers Chapters 1-5

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Topics

Reading Chapters 8 & 9, text

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Topics

Reading Chapters 9 & 10, text

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Topics

Reading Chapter 10, text

April 6, 2010

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April 8 to April 13, 2010

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April 15 to 20, 2010

Topics

Reading Chapters 12 & 13, text

Case 3 Written Case three -

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Topics

Reading Chapter 13 & 14, text

April 29 to May 4, 2010

Topics

Reading Chapter 14, text

Exercise Experiential Exercise Chapter 14 due

May 6, 2010 Final Exam 1:30 to 3:30 p. m.

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
COURSE SYLLABUS

MGMT 3453 **INDUSTRIAL RELATIONS** **FALL 2010**

Instructor: Dr. Dennis Patterson
Office: 311 Babin Business Center
phone: (870) 460-1841
fax: (870) 460-1784
e-mail: pattersonj@uamont.edu

Office hours: 9:10 to 10:00 MWF, 11:10 to 12:00 M - F, and 1:10 to 2:30 TH, and by appointment

Class Times: 9:40 to 11:00 am., in room 304 Babin Business Center.

Required Texts: Michael Carrell and Christina Heavrin. ***Labor Relations and Collective Bargaining: Cases, Practice, and Law, 9th Edition***. 2010. Pearson Prentice Hall ISBN 978-0-13-608435-8

Course Prerequisites This course has no prerequisites. Your instructor recommends that you have taken MGMT 3473, Principles of Management and Organizational Behavior.

Course Description Analysis of problems of labor; solutions through unionism, management and labor law

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of Business in 2008:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing,

The specific course objectives, or exams, exercises, or cases to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course Goals and Objectives

The purpose of this course is primarily to provide the foundation for a student to effectively participate as a manager in a unionized firm. My personal objectives are to introduce you to the challenging, dynamic, and potentially rewarding work of managers in such firms, to provide you with some insight into labor problems and the motivations of union leaders and members, and to clear up misconceptions about the nature of the collective bargaining process and union-management relationships.

At the end of the semester, students should be able to:

1. Outline how the antitrust, conspiracy law, and injunctions were used to limit union organizing efforts and the limits to injunctions brought about by the Clayton Anti-trust Act. [1]

2. Identify at least 3 major labor leaders of the early to middle 20th century and correctly link them to their unions or union federations, and their respective labor philosophies. [1]

3. Compare and contrast the policies of the AFL (craft unions) and the CIO (industrial unions), from the time they were founded until their merger in 1955, and discuss why each type has substantial representation among different unions. [1]

4. Identify and differentiate among the 4 major pieces of labor legislation passed between 1926 and 1935 (Railway Labor, Davis-Bacon, Norris-LaGuardia, and Wagner Acts). [1]

5. Discuss the effects of the Taft-Hartley, Landrum-Griffin, and Civil Service Reform Acts on the US labor movement, and former President Kennedy's 1962 Executive Order 10988. [1]

6. Outline how technology, globalization, improved management practices, Federal legislation enacted between 1963 and 1993, and the policies of the Republican administrations have led to the erosion of union power and public support for unions. [1]

7. Explain why union membership among minorities was significantly lower for women and minorities than for white males, until the 1960s and later. [1]

8. Discuss the role and authority of the NLRB in regulating the activities of unions and business, with respect to the employment relationship. [1]

9. Discuss at least 4 criteria that the NLRB will use to determine the extent of a bargaining unit, and work and workers included in the bargaining unit.

10. Discuss the process by which organizing leads to a union election, the activities common to all union organizing efforts, and the methods the NLRB uses to ensure fair elections. [1]

11. Identify and discuss at least 3 unfair labor practices by labor organizations, and 3 unfair labor practices engaged in by employers. [1]

12. Discuss the effects of "right-to-work" laws and other forms of union security on union membership levels. [1]

13. Discuss what management can ethically do to avoid unions, and the actions employers are prohibited from engaging in (note this is completely different from what actions may be legally engaged in to avoid unions). [1]

14. Identify and discuss the mandatory issues of bargaining under the NLRA, as amended, and at least 2 each of permissible and prohibited bargaining issues. [1]

15. Compare and contrast distributive and integrative bargaining, especially the conditions necessary to allow integrative bargaining to be successful. [1]

16. List and fully discuss the reasons why strikes occur, and the conditions affecting length of strikes, and the techniques used to break an impasse and eventually reach an agreement. [1]

17. Compare and contrast any of the different contingency pay plans, and discuss union attitudes towards each system. [1]

18. As part of a negation simulation, accurately cost a proposed salary structure, including the effects of increased pay on costs of vacations and other leave, overtime, shift differentials, FICA and Medicare taxes, unemployment insurance and workers' compensation, and retirement benefits. [1]

19. Compare and contrast the different types of retirement plans, and discuss union preferences for any particular type of retirement plan, and discuss other normally offered benefits. [1]

20. Discuss the issues involved in determining seniority rules and calculating seniority, especially with respect to recall rights, company mergers, and acquisitions. [1]

21. Discuss employee and employer attitudes with respect to drug and alcohol testing, safeguards for employees, and appropriate uses of drug testing. [1]

22. Outline a typical grievance procedure from the individual worker filing the grievance through the full appeal process, even to the Supreme Court. [1]

23. Outline the arbitration process, including selection of the arbitrator, arbitration proceedings and procedures, rights to counsel and to question witnesses, rights of appeal, and types of arbitration. [1]

24. Identify and discuss at least 2 approaches to unionism that are widely practiced in different countries. [1,2]

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	Weights		
Exam One (Chaps. 1-5)	200 points	A	greater than or equal to 891 points
Exam Two (Chaps. 6-9)	200 points	B	between 781 and 890 points
Final Exam	250 points	C	between 661 and 780 points
(Chaps. 10-13 plus comprehensive material)		D	between 551 and 661 points
One page case reports (3)	150 points	F	less than or equal to 550 points
Collective Bargaining Exercise	200 points		
Total	1000 points		

Case Reports [SLO3,5]

All students must present three written case analyses, in which you will be required to write answers to 3 or 4 questions assigned to you by your instructor. In these reports, your recommendations are not expected to conform to those in the instructor's manual, or to the opinion of the instructor. However, you should recognize the same important factors, but you may treat them differently. Since there are several feasible answers to each question, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied underlying theory, how well you have applied the analytical techniques presented in the text, how well you have presented and defended your case, and how thorough and logical you have been in your analysis. ABSOLUTELY NO CASE WILL BE ACCEPTED AFTER CLASS THE DAY IT IS DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed.

Case Grading Standards

Grade	Criteria
96-100	clearly outstanding work, all major points thoroughly covered, no major analytical errors; clear, concise, interesting, and insightful.
89-95	no major analytical weaknesses, most major points covered, some very minor omissions, superior analysis.
85-88	at least one major point omitted, some inconsistencies in analysis, at least one major analytical weakness.
80-84	one or more major inconsistencies or analytical weaknesses, 1 or more major points not covered well or omitted.
76-79	two or more analytical weaknesses, at least two major issues omitted, others not covered thoroughly.
72-75	about half major points covered well, generally weaker than average analysis.
66-71	less than half major points covered well, generally weaker than average analysis.
56-65	basically a rehash of case, major analytical weaknesses.
<= 55	minimal effort, handed in something concerning case assigned.

Exams [SLO 1,2,3,5]

There will three exams. The first two exams will consist of about 30 multiple choice questions, plus about 6 essay questions and are designed to be completed in about 75-90 minutes. Each exam will cover the readings in the text and any supplementary lecture material presented in class. The final will also consist of about 30 multiple choice questions and 6 or so essay questions covering the final four chapters, and cumulative material for the entire course. The cumulative material will be the pretest consisting of about 50 multiple choice questions repeated as a post-test. Post-test scores will comprise one-fifth of the final exam grade.

Group Collective Bargaining Exercise: [SLO 2,4,5]

All students must take an active role in a collective bargaining exercise that will be conducted in 3 or more class periods. Students will assume the roles given by me, negotiate vigorously, but in good faith, as if they are managers or union members (regardless of personal biases or politics), and otherwise engage in all activities expected of a negotiating team. This includes modifying the contract included in the exercise to the mutual agreement of the two parties. Accurate costing of all contract proposals by both parties is required, as well as a new WRITTEN contract, and completion of all required forms either collectively or individually. I will provide guidance as to which forms are to be completed by the group and individually. Students absent from class on the days the negotiation is being conducted will lose 25 points out of 200 for EACH class missed in which the negotiation exercise is conducted. Someone who misses all three classes in which this exercise is conducted cannot earn more than 125 points, no matter how much work is done in costing proposals, leading negotiations, or writing the contract and the final report. The exceptions to this policy that will be considered are death or serious injury or illness in your immediate family, or your serious illness or injury that prevents class attendance. Work and transportation problems are not allowable exceptions to this policy.

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The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University Community, including behavior which breaches the peace or violates the rights of others.

Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent** and are subject to modification at the discretion of the instructor. Grading and any other policies may be modified at the discretion of the instructor, if the outcomes and/or intent of the modifications are to assist students in achieving the course goals. As stated in the grading section, the **instructor's** evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

Course Outline

Thursday, August 26

Topics	Introduction, pretest

Tuesday, August 31

Topics	History of US Labor
Reading	Chapter 1

Thursday, September 2

Topics	History of US Labor
Reading	Chapter 1
Cases	1-2, p. 44-45; (discussion only); You Be the Arbitrator, p. 46-48

Tuesday, September 7

Topics	Challenges and Opportunities
Reading	Chapter 2

Thursday, September 9

Topics	Challenges and Opportunities
Reading	Chapter2
Cases	2-2, p. 101; (discussion only); You Be the Arbitrator, p. 102-103

Tuesday, September 14

Topics	Establishing a Bargaining Unit
Reading	Chapter 3

Thursday, September 16

Topics	Establishing a Bargaining Unit
Reading	Chapter 3
Cases	3-1, p. 154-155; You Be the Arbitrator, p. 157-158

Tuesday, September 21

Topics	Unfair Labor Practices
Reading	Chapter 4

Thursday, September 23

Topics	Unfair Labor Practices
Reading	Chapter 4
Cases	4-1, p. 196-197(Written); You Be the Arbitrator, p. 197-198

Tuesday, September 28

Topics	Negotiating an Agreement
Reading	Chapter 5

Thursday, September 30

Topics	Negotiating an Agreement
Reading	Chapter 5
Cases	5-1 (Discussion only), p. 243-244; You Be the Arbitrator, p. 246-248

Tuesday, October 5

Exam One, covers Chapters 1-5

Thursday, October 7

Topics	Negotiation Models, Tactics, and Strategy
Reading	Chapter 6

Tuesday, October 12

Topics	Negotiation Models, Tactics, and Strategy
Cases	6-2, p. 301-303 (Written); You Be the Arbitrator, p.303 -305

Thursday, October 14

Topics	Wage and Salary Issues
Reading	Chapter 7

Tuesday, October 19

Topics	Wage and Salary Issues
Reading	Chapter 7
Cases	7-1, p. 348-349; (Discussion only); You Be the Arbitrator, p. 351-352

Thursday, October 21

Topics	Employee Benefits
Reading	Chapter 8

Tuesday, October 26

Topics	Employee Benefits
Reading	Chapter 8
Cases	7-2, p. 395-396; (Discussion only - both cases); You Be the Arbitrator, p. 397-98

Thursday, October 28

Topics	Job Security and Seniority
Reading	Chapter 9

Tuesday, November 2

Topics	Job Security and Seniority
Reading	Chapter 9
Cases	9-1, p. 435-438(Discussion only); You Be the Arbitrator, p. 440-441

Thursday, November 4

Exam 2, covers Chapters 6-9

Tuesday, November 9

Collective Bargaining Simulation Exercise

Thursday, November 11

Collective Bargaining Simulation Exercise

Tuesday, November 16

Collective Bargaining Simulation Exercise

Thursday, November 18

Topics	Implementing the CBA
Reading	Chapter 10

Tuesday, November 23

Topics	Implementing the CBA; Grievance and Disciplinary Procedures
Reading	Chapter 10
Cases	10-2, p. 473-74 (Written); You Be the Arbitrator, p. 475-476

Tuesday, November 30

Topics	Grievance and Disciplinary Procedures
Reading	Chapter 11
Cases	11-1, p. 499-500; 11-2, p. 500; (discussion only); You Be the Arbitrator, p. 501-502

Thursday, December 2

Topics	The Arbitration Process
Reading	Chapter 12

Tuesday, December 7

Topics	Arbitration; International and comparative
Reading	Chapter 13

Thursday, December 9

Topics	International and comparative
Reading	Chapter 13
Cases	13-2, p. 583-84 (discussion only); You Be the Arbitrator, p. 585-586

Wednesday, December 15

1:30 p.m. to 3:30 p.m.
Final, covers Chapters 10-13, plus comprehensive material (Post-test)

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
COURSE SYLLABUS

MGMT 3453 **INDUSTRIAL RELATIONS** **FALL 2010**

Instructor: Dr. Dennis Patterson
Office: 311 Babin Business Center
phone: (870) 460-1841
fax: (870) 460-1784
e-mail: pattersonj@uamont.edu

Office hours: 9:10 to 10:00 MWF, 11:10 to 12:00 M - F, and 1:10 to 2:30 TH, and by appointment

Class Times: 9:40 to 11:00 am., in room 304 Babin Business Center.

Required Texts: Michael Carrell and Christina Heavrin. ***Labor Relations and Collective Bargaining: Cases, Practice, and Law, 9th Edition***. 2010. Pearson Prentice Hall ISBN 978-0-13-608435-8

Course Prerequisites This course has no prerequisites. Your instructor recommends that you have taken MGMT 3473, Principles of Management and Organizational Behavior.

Course Description Analysis of problems of labor; solutions through unionism, management and labor law

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of Business in 2008:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing,

The specific course objectives, or exams, exercises, or cases to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course Goals and Objectives

The purpose of this course is primarily to provide the foundation for a student to effectively participate as a manager in a unionized firm. My personal objectives are to introduce you to the challenging, dynamic, and potentially rewarding work of managers in such firms, to provide you with some insight into labor problems and the motivations of union leaders and members, and to clear up misconceptions about the nature of the collective bargaining process and union-management relationships.

At the end of the semester, students should be able to:

1. Outline how the antitrust, conspiracy law, and injunctions were used to limit union organizing efforts and the limits to injunctions brought about by the Clayton Anti-trust Act. [1]

2. Identify at least 3 major labor leaders of the early to middle 20th century and correctly link them to their unions or union federations, and their respective labor philosophies. [1]

3. Compare and contrast the policies of the AFL (craft unions) and the CIO (industrial unions), from the time they were founded until their merger in 1955, and discuss why each type has substantial representation among different unions. [1]

4. Identify and differentiate among the 4 major pieces of labor legislation passed between 1926 and 1935 (Railway Labor, Davis-Bacon, Norris-LaGuardia, and Wagner Acts). [1]

5. Discuss the effects of the Taft-Hartley, Landrum-Griffin, and Civil Service Reform Acts on the US labor movement, and former President Kennedy's 1962 Executive Order 10988. [1]

6. Outline how technology, globalization, improved management practices, Federal legislation enacted between 1963 and 1993, and the policies of the Republican administrations have led to the erosion of union power and public support for unions. [1]

7. Explain why union membership among minorities was significantly lower for women and minorities than for white males, until the 1960s and later. [1]

8. Discuss the role and authority of the NLRB in regulating the activities of unions and business, with respect to the employment relationship. [1]

9. Discuss at least 4 criteria that the NLRB will use to determine the extent of a bargaining unit, and work and workers included in the bargaining unit.

10. Discuss the process by which organizing leads to a union election, the activities common to all union organizing efforts, and the methods the NLRB uses to ensure fair elections. [1]

11. Identify and discuss at least 3 unfair labor practices by labor organizations, and 3 unfair labor practices engaged in by employers. [1]

12. Discuss the effects of "right-to-work" laws and other forms of union security on union membership levels. [1]

13. Discuss what management can ethically do to avoid unions, and the actions employers are prohibited from engaging in (note this is completely different from what actions may be legally engaged in to avoid unions). [1]

14. Identify and discuss the mandatory issues of bargaining under the NLRA, as amended, and at least 2 each of permissible and prohibited bargaining issues. [1]

15. Compare and contrast distributive and integrative bargaining, especially the conditions necessary to allow integrative bargaining to be successful. [1]

16. List and fully discuss the reasons why strikes occur, and the conditions affecting length of strikes, and the techniques used to break an impasse and eventually reach an agreement. [1]

17. Compare and contrast any of the different contingency pay plans, and discuss union attitudes towards each system. [1]

18. As part of a negation simulation, accurately cost a proposed salary structure, including the effects of increased pay on costs of vacations and other leave, overtime, shift differentials, FICA and Medicare taxes, unemployment insurance and workers' compensation, and retirement benefits. [1]

19. Compare and contrast the different types of retirement plans, and discuss union preferences for any particular type of retirement plan, and discuss other normally offered benefits. [1]

20. Discuss the issues involved in determining seniority rules and calculating seniority, especially with respect to recall rights, company mergers, and acquisitions. [1]

21. Discuss employee and employer attitudes with respect to drug and alcohol testing, safeguards for employees, and appropriate uses of drug testing. [1]

22. Outline a typical grievance procedure from the individual worker filing the grievance through the full appeal process, even to the Supreme Court. [1]

23. Outline the arbitration process, including selection of the arbitrator, arbitration proceedings and procedures, rights to counsel and to question witnesses, rights of appeal, and types of arbitration. [1]

24. Identify and discuss at least 2 approaches to unionism that are widely practiced in different countries. [1,2]

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	Weights		
Exam One (Chaps. 1-5)	200 points	A	greater than or equal to 891 points
Exam Two (Chaps. 6-9)	200 points	B	between 781 and 890 points
Final Exam	250 points	C	between 661 and 780 points
(Chaps. 10-13 plus comprehensive material)		D	between 551 and 661 points
One page case reports (3)	150 points	F	less than or equal to 550 points
Collective Bargaining Exercise	200 points		
Total	1000 points		

Case Reports [SLO3,5]

All students must present three written case analyses, in which you will be required to write answers to 3 or 4 questions assigned to you by your instructor. In these reports, your recommendations are not expected to conform to those in the instructor's manual, or to the opinion of the instructor. However, you should recognize the same important factors, but you may treat them differently. Since there are several feasible answers to each question, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied underlying theory, how well you have applied the analytical techniques presented in the text, how well you have presented and defended your case, and how thorough and logical you have been in your analysis. ABSOLUTELY NO CASE WILL BE ACCEPTED AFTER CLASS THE DAY IT IS DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed.

Case Grading Standards

Grade	Criteria
96-100	clearly outstanding work, all major points thoroughly covered, no major analytical errors; clear, concise, interesting, and insightful.
89-95	no major analytical weaknesses, most major points covered, some very minor omissions, superior analysis.
85-88	at least one major point omitted, some inconsistencies in analysis, at least one major analytical weakness.
80-84	one or more major inconsistencies or analytical weaknesses, 1 or more major points not covered well or omitted.
76-79	two or more analytical weaknesses, at least two major issues omitted, others not covered thoroughly.
72-75	about half major points covered well, generally weaker than average analysis.
66-71	less than half major points covered well, generally weaker than average analysis.
56-65	basically a rehash of case, major analytical weaknesses.
<= 55	minimal effort, handed in something concerning case assigned.

Exams [SLO 1,2,3,5]

There will three exams. The first two exams will consist of about 30 multiple choice questions, plus about 6 essay questions and are designed to be completed in about 75-90 minutes. Each exam will cover the readings in the text and any supplementary lecture material presented in class. The final will also consist of about 30 multiple choice questions and 6 or so essay questions covering the final four chapters, and cumulative material for the entire course. The cumulative material will be the pretest consisting of about 50 multiple choice questions repeated as a post-test. Post-test scores will comprise one-fifth of the final exam grade.

Group Collective Bargaining Exercise: [SLO 2,4,5]

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Tuesday, August 31

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Reading	Chapter 1

Thursday, September 2

Topics	History of US Labor
Reading	Chapter 1
Cases	1-2, p. 44-45; (discussion only); You Be the Arbitrator, p. 46-48

Tuesday, September 7

Topics	Challenges and Opportunities
Reading	Chapter 2

Thursday, September 9

Topics	Challenges and Opportunities
Reading	Chapter2
Cases	2-2, p. 101; (discussion only); You Be the Arbitrator, p. 102-103

Tuesday, September 14

Topics	Establishing a Bargaining Unit
Reading	Chapter 3

Thursday, September 16

Topics	Establishing a Bargaining Unit
Reading	Chapter 3
Cases	3-1, p. 154-155; You Be the Arbitrator, p. 157-158

Tuesday, September 21

Topics	Unfair Labor Practices
Reading	Chapter 4

Thursday, September 23

Topics	Unfair Labor Practices
Reading	Chapter 4
Cases	4-1, p. 196-197(Written); You Be the Arbitrator, p. 197-198

Tuesday, September 28

Topics	Negotiating an Agreement
Reading	Chapter 5

Thursday, September 30

Topics	Negotiating an Agreement
Reading	Chapter 5
Cases	5-1 (Discussion only), p. 243-244; You Be the Arbitrator, p. 246-248

Tuesday, October 5

Exam One, covers Chapters 1-5

Thursday, October 7

Topics	Negotiation Models, Tactics, and Strategy
Reading	Chapter 6

Tuesday, October 12

Topics	Negotiation Models, Tactics, and Strategy
Cases	6-2, p. 301-303 (Written); You Be the Arbitrator, p.303 -305

Thursday, October 14

Topics	Wage and Salary Issues
Reading	Chapter 7

Tuesday, October 19

Topics	Wage and Salary Issues
Reading	Chapter 7
Cases	7-1, p. 348-349; (Discussion only); You Be the Arbitrator, p. 351-352

Thursday, October 21

Topics	Employee Benefits
Reading	Chapter 8

Tuesday, October 26

Topics	Employee Benefits
Reading	Chapter 8
Cases	7-2, p. 395-396; (Discussion only - both cases); You Be the Arbitrator, p. 397-98

Thursday, October 28

Topics	Job Security and Seniority
Reading	Chapter 9

Tuesday, November 2

Topics	Job Security and Seniority
Reading	Chapter 9
Cases	9-1, p. 435-438(Discussion only); You Be the Arbitrator, p. 440-441

Thursday, November 4

Exam 2, covers Chapters 6-9

Tuesday, November 9

Collective Bargaining Simulation Exercise

Thursday, November 11

Collective Bargaining Simulation Exercise

Tuesday, November 16

Collective Bargaining Simulation Exercise

Thursday, November 18

Topics	Implementing the CBA
Reading	Chapter 10

Tuesday, November 23

Topics	Implementing the CBA; Grievance and Disciplinary Procedures
Reading	Chapter 10
Cases	10-2, p. 473-74 (Written); You Be the Arbitrator, p. 475-476

Tuesday, November 30

Topics	Grievance and Disciplinary Procedures
Reading	Chapter 11
Cases	11-1, p. 499-500; 11-2, p. 500; (discussion only); You Be the Arbitrator, p. 501-502

Thursday, December 2

Topics	The Arbitration Process
Reading	Chapter 12

Tuesday, December 7

Topics	Arbitration; International and comparative
Reading	Chapter 13

Thursday, December 9

Topics	International and comparative
Reading	Chapter 13
Cases	13-2, p. 583-84 (discussion only); You Be the Arbitrator, p. 585-586

Wednesday, December 15

1:30 p.m. to 3:30 p.m.
Final, covers Chapters 10-13, plus comprehensive material (Post-test)

UNIVERSITY OF ARKANSAS, MONTICELLO
SCHOOL OF BUSINESS
Course Syllabus

MGMT 3473 PRINCIPLES OF MANAGEMENT/ ORG BEHAVIOR Fall 2010

Class time: 1:10pm - 2:30pm. MW

Course Prerequisites: None

Required Texts: Jones/George, **Contemporary Management, 6/e**, ISBN: 0-07-3530437

Instructor:

Dr. Michael Alexander Sr.
Office: 312 B Babin Business Center
Phone: (870) 460-1241
E-mail: alexander@uamont.edu
Website: www.uamont.edu/facultyweb/alexander

Office hours: 11:15am - 11:30am MWF; 10:00am - 11:30 am TH: ; also by appointment

Statement of Special Polices

Proper behavior is expected at all times. For MWF classes the class period is 50 minutes, for TH classes it is 75 minutes. Plan on being here the entire time. Do not ask for class to end early and do not arrive late**. All cell phone need to be turned off. Do not text message with the cell phones or any other device. The first offense will be a verbal warning, and may be asked to leave the class; continued offenders will be subject to disciplinary action under student code of conduct.** Do not eat, drink, read newspapers, make phone class or leave class during the period unless it is an emergency.

Because group settings contribute to the learning of cross cultural understanding and to the development of strategic thinking, attendance and **active** participation in class discussions are expected. It is your responsibility to sign the roster sheet each class meeting. Failure to sign in will result in an absence for the day. Excessive absences can result in your being dropped from the course with a W or F, whichever is appropriate. Excessive absences are defined as more than six (6) lecture hours. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, unforeseen demands of your job, unavoidable transportation problems, and court appearances. Job interviews, wherever they are conducted, *are not* legitimate excuses for presenting work late, or for makeup exams. The instructor reserves the right to verify any excuses presented by the student, to include contacting and collecting information from any party or individual.

In accordance with new federal regulations requiring 60% or greater attendance by anyone on any type of federal student aid, attendance will be taken. This will be done using a sign-in sheet at the Monticello campus, and by instructor observation of attendance at off-campus locations. Students must sign ONLY their own names to the sheet. Anyone signing for another student will be subject to the penalties for academic dishonesty in the UAM student code.
Cheating will not be tolerated in class. Students found cheating on projects, quiz, test or any other assigned task in the class will be given an F for the assignment and/or drop from the course, whichever is deemed appropriate.

Plagiarism is serious. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given. If an entire assignment is found to be plagiarized the student will be given a failing grade in the course.

Special Dates

The last date to drop classes is November 10, 2010. Special Project is due on Wednesday December 8, 2010; Post Test Exam: Wednesday December 8, 2010; FINAL EXAM: Wednesday December 15, 2010 at 8:00 am to 10:00 am

Course Goal

The following student learning outcomes (SLOs) were adopted by the School of Business in 2008: The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

Course Objectives

This course is intended as a survey course for non-business majors and as an introductory course for students considering a business school major. The purpose of the course is to familiarize non-business students with the basic functions of business, its terminology, and its methods. For prospective business majors, especially for those with little prior knowledge of business, the purpose is the same, but an additional purpose is to prepare students to begin taking business courses. At the end of the course, students should be familiar with the basic concepts of accounting, management, finance, marketing, and economics. Students should also be able to define basic terms, and to apply core concepts to new situations.

1. Describe what management is, why management is important, what managers do, and how managers utilize organizational resources efficiently and effectively to achieve organizational goals.
2. Distinguish among planning, organizing, leading, and controlling (the four main management functions) and explain how managers' ability to handle each one can affect organizational performance.
3. Describe how the need to increase organizational efficiency and effectiveness has guided the evolution of management theory.
4. Describe the various personality traits that affect how managers think, feel, and behave.
5. Define organizational culture and explain how managers both create, and are influenced by, organizational culture.
6. Explain why managers should strive to create ethical organizational cultures.
7. Understand why the effective management of diversity is both an ethical and business imperative.

8. Identify the main forces in a global organization's task and general environments, and describe the challenges that each environment presents to managers.
9. Explain why the global environment is becoming more open and competitive, and why barriers to the global transfer of goods and services are falling, increasing the opportunities, complexities, challenges, and threats that managers face.
10. Describe the six steps that managers should take to make the best decisions.
11. Identify the advantages and disadvantages of group decision-making, and describe techniques that can improve it.
12. Describe the three steps of the planning process and the relationship between planning and strategy.
13. Outline the main steps in SWOT analysis.
14. Identify the factors that influence managers' choice of an organizational structure.
15. Describe the types of organizational structures managers can design, and explain why they choose one structure over another.
16. Define organizational control, and describe the four steps of the control process.
17. Identify the main output controls, and discuss their advantages and disadvantages as means of coordinating and motivating employees.
18. Identify the main behavior controls, and discuss their advantages and disadvantages as means of coordinating and motivating employees.
19. Describe from the perspectives of expectancy theory and equity theory what managers should do to have a highly motivated workforce.
20. Identify the motivation lessons that managers can learn from operant conditioning theory and social learning theory.
21. Describe what leadership is, when leaders are effective and ineffective, and the sources of power that enable managers to be effective leaders.
22. Identify the traits that show the strongest relationship to leadership, the behaviors in which leaders engage, and the limitations of the trait and behavior models of leadership.
23. Describe what transformational leadership is and explain how managers can engage in it.
24. Identify the different types of groups and teams that help managers and organizations achieve their goals.
25. Describe how managers can motivate group members to achieve organizational goals and reduce social loafing in groups and teams.
26. Describe the steps managers take to recruit and select organizational members.
27. Identify some of the types of performance appraisal and feedback and explain why they are such a crucial activity, and list the choices managers must make in designing effective performance appraisal and feedback procedures.
28. Explain why effective communication – the sharing of information – helps an organization gain a competitive advantage and describe the communication process.
29. Define information richness, and describe the information richness of communication media available to managers.
30. Describe the computer hardware and software innovations that have created the information technology revolution.
31. Describe what customers want, and explain why it is so important for managers to be responsive to customer needs.
32. Explain why achieving superior quality in an organization's operations and processes is so important.
33. Explain why achieving superior efficiency is so important.
34. Differentiate among facilities layout, flexible manufacturing, just-in-time inventory, and process reengineering.

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Week Two
Readings Chapter 1,2,3,4 text

Week Three
Readings Chapter 1,2,3,4 text

Week Four
Readings Chapter 1,2,3,4 text

EXAM ONE

Week Five
Reading: Chapters 5, 6, 7, 8,9 text

Week Six
Reading: Chapters 5, 6, 7, 8,9 text

Week Seven
Reading: Chapters 5, 6, 7, 8,9 text

Week Eight
Reading: Chapters 5, 6, 7, 8,9 text

EXAM TWO

Week Nine
Reading: Chapters 10,11,12, 13 text

Week Ten
Reading: Chapters10,11,12, 13 text

Week Eleven
Reading: Chapters 10,11,12, 13 text

Week Twelve
Chapters 10,11,12, 13 text

EXAM THREE

Week Thirteen
Readings: Chapters 14, 15, 16, 17, 18 text

Week Fourteen
Readings: Chapters 14, 15, 16, 17, 18 text

Week Fifteen
Readings: Chapters 14, 15, 16, 17, 18 text

Special Projects

Self-assessment Journal
Your textbook "Building Management Skills" exercises, which are appropriate for this assignment. The purpose of this project is to build self-awareness, because self-knowledge is critical to success as a manager. At the end of the term, you will be required to submit a journal consisting of the completed exercises (type or write the question in the journal) ,along with your **critical self-analysis** of the meaning each question in the exercise, in addition align each analysis to the corresponding question(s) in the exercise. These self-analyses can be handwritten. These will be graded according to the guidelines below:

Six points will awarded for each analysis completed, and one point for including questions in your response. Each exercise will be evaluated for a total of 140 points.

Ch1—1,3 Ch2---2 Ch3---2,3 Ch4---1 Ch5 2,4 Ch6—3 Ch 7 1,2 Ch11 1,6
Ch12—1,3 Ch13---4,7 Ch14--- 3 Ch16---2 Ch18---1

Test and Evaluations

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Scantron Cards
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Miscellaneous Points
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Course Grading
Students will be evaluated on the instructor's assessment of their performance on exams, quizzes, class participation, attendance and short internet and/or library projects or case studies.

Item	Points
Exam One	100
Exam Two	100
Exam Three	100
Final Exam	100
Self-Assessment Journal	140
Quizzes	160
Total Points	**700**

Grading Standards

A greater than or equal to 89 per cent, or outstanding work, clearly demonstrating ability to integrate material from several sources, and to apply principles.

B between 76 and 88 per cent, or very good work. Less skilled in integration; ability to apply may be as good as above.

C between 66 and 75 per cent, or some aspects of work good, but major flaws, weaknesses or shortcomings exists. Only limited ability to integrate, or apply concepts.

D between 55 and 65 per cent, or major problems evident in student's ability to apply / understand material, as demonstrated by lack of ability to integrate. Can apply principles to a limited extent, knowledge of facts limited.

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AA Doc. 8/9//2010

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UNIVERSITY OF ARKANSAS, MONTICELLO
SCHOOL OF BUSINESS
Course Syllabus

MGMT 3473 PRINCIPLES OF MANAGEMENT/ ORG BEHAVIOR Fall 2010

Class time: 1:10pm - 2:30pm. MW

Course Prerequisites: None

Required Texts: Jones/George, **Contemporary Management, 6/e**, ISBN: 0-07-3530437

Instructor:

Dr. Michael Alexander Sr.
Office: 312 B Babin Business Center
Phone: (870) 460-1241
E-mail: alexander@uamont.edu
Website: www.uamont.edu/facultyweb/alexander

Office hours: 11:15am - 11:30am MWF; 10:00am - 11:30 am TH: ; also by appointment

Statement of Special Polices

Proper behavior is expected at all times. For MWF classes the class period is 50 minutes, for TH classes it is 75 minutes. Plan on being here the entire time. Do not ask for class to end early and do not arrive late**. All cell phone need to be turned off. Do not text message with the cell phones or any other device. The first offense will be a verbal warning, and may be asked to leave the class; continued offenders will be subject to disciplinary action under student code of conduct.** Do not eat, drink, read newspapers, make phone class or leave class during the period unless it is an emergency.

Because group settings contribute to the learning of cross cultural understanding and to the development of strategic thinking, attendance and **active** participation in class discussions are expected. It is your responsibility to sign the roster sheet each class meeting. Failure to sign in will result in an absence for the day. Excessive absences can result in your being dropped from the course with a W or F, whichever is appropriate. Excessive absences are defined as more than six (6) lecture hours. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, unforeseen demands of your job, unavoidable transportation problems, and court appearances. Job interviews, wherever they are conducted, *are not* legitimate excuses for presenting work late, or for makeup exams. The instructor reserves the right to verify any excuses presented by the student, to include contacting and collecting information from any party or individual.

In accordance with new federal regulations requiring 60% or greater attendance by anyone on any type of federal student aid, attendance will be taken. This will be done using a sign-in sheet at the Monticello campus, and by instructor observation of attendance at off-campus locations. Students must sign ONLY their own names to the sheet. Anyone signing for another student will be subject to the penalties for academic dishonesty in the UAM student code.
Cheating will not be tolerated in class. Students found cheating on projects, quiz, test or any other assigned task in the class will be given an F for the assignment and/or drop from the course, whichever is deemed appropriate.

Plagiarism is serious. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given. If an entire assignment is found to be plagiarized the student will be given a failing grade in the course.

Special Dates

The last date to drop classes is November 10, 2010. Special Project is due on Wednesday December 8, 2010; Post Test Exam: Wednesday December 8, 2010; FINAL EXAM: Wednesday December 15, 2010 at 8:00 am to 10:00 am

Course Goal

The following student learning outcomes (SLOs) were adopted by the School of Business in 2008: The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

Course Objectives

This course is intended as a survey course for non-business majors and as an introductory course for students considering a business school major. The purpose of the course is to familiarize non-business students with the basic functions of business, its terminology, and its methods. For prospective business majors, especially for those with little prior knowledge of business, the purpose is the same, but an additional purpose is to prepare students to begin taking business courses. At the end of the course, students should be familiar with the basic concepts of accounting, management, finance, marketing, and economics. Students should also be able to define basic terms, and to apply core concepts to new situations.

1. Describe what management is, why management is important, what managers do, and how managers utilize organizational resources efficiently and effectively to achieve organizational goals.
2. Distinguish among planning, organizing, leading, and controlling (the four main management functions) and explain how managers' ability to handle each one can affect organizational performance.
3. Describe how the need to increase organizational efficiency and effectiveness has guided the evolution of management theory.
4. Describe the various personality traits that affect how managers think, feel, and behave.
5. Define organizational culture and explain how managers both create, and are influenced by, organizational culture.
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Week Seven
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EXAM TWO

Week Nine
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Week Ten
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Week Twelve
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EXAM THREE

Week Thirteen
Readings: Chapters 14, 15, 16, 17, 18 text

Week Fourteen
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Self-assessment Journal
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University of Arkansas – Monticello
School of Business
MGMT 4613 – Management Information Systems

Fall 2010 – Section 406101 8:10 - 9:00 MWF BBC 305

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/facultyweb/Hammett - Web Page

Prerequisite:
None

Office Hours:
My office hours are posted on my door and on my website which is given above.

Purpose & Objective:
The course is designed to introduce students with the concepts of management information systems and its applications. The concepts established in the course will be applied to the various functional areas of business as we progress through the course. By the end of the course, we should be able to:

1. Define management information systems, validate information as a key resource, describe SCM systems, CRM systems and business intelligence, differentiate between databases and data warehouses with respect to their focus on online transaction processing and online analytical processing, define artificial intelligence, compare and contrast the development of a marketing mix for customers and their perceived value of products and services in the B2B and B2C e-commerce business models.

2. Discuss the impacts information technology can and will have on your life.

3. Ability to design databases and entity-relationship diagramming, conduct decision analysis with spreadsheet software, build a web page with Frontpage, be aware of computer crime and forensics, implement a database with Microsoft Access.

Required Textbook:
Management Information Systems for the Information Age, 8th Edition, Authors: Haag, and Cummings 2008, The McGraw-Hill Companies. ISBN 978-0-07-37678-3.

Requirements for Evaluation: The weights for each part are shown ***Projects are class presentations by you and your group*.** I will be taking up in-class projects the day after going over them in class.

Examinations and Projects:

Description	Weight
In-class projects	10%
Take-home project 1	15%
Take-home project 2	15%
Exam 1	15%
Exam 2	15%
Exam 3	15%
Final	15%
Total	100%

Grading Policy:
Because of the bonus opportunities and take-home portions on all tests except the final the following grades are given ***without appeal***:

100 - 90 = A
89 - 80 = B
Below 60 = F
79 - 70 = C
69 - 60 = D

Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask.

Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement on disruptive behavior:

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Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test average at the rate of 5 points for each infraction.

Other inappropriate behavior:

Cheating if a student is found cheating in the taking of a test they will receive a grade of zero on that test and it ***will not*** be dropped ***(the next lowest grade will be)*** in determination of a final grade in the class. Cheating is the same a stealing. As a business student your ethical compass needs to be true you will be dealing with people who assume you are skilled in what your degree is in. If you cheated to get the degree what are you doing to the company or client you are working for?

Plagiarism is serious as well, it to is stealing others work and claiming it for yourself. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given.

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Class Schedule:

August	25	Introduction and administrative matters. Chapter 1 Information Age – **Project 1 Assigned**
	27	Chapter 1 lecture
	30	Chapter 4— ***Decision Support and AI***
September	1	Chapter 4 lecture
	3	Chapter 4 lecture
	8	XLM-D ***Decision analysis with spreadsheet software***
	10	XLM-D
	13	Chapter 2 – ***Major Business Initiatives***
	15	Chapter 2
	17	Chapter 2
	20	Chapter 2
	22	Review Chapter 1, 2, 4
	24	**Examination Chapters 1, 2, 4**
	27	**Project 1 Presentations Due**
	29	**Project 1 Presentations Due**
October	1	**Project 1 Presentations Due**
	4	Chapter 3 – ***Database and Data Warehouses***
	6	Chapter 3
	8	Chapter 3
	11	XLM-C ***Designing databases and Entity-relationship diagramming***

October	13	XLM-C
	16	XLM-J ***Implementing a database with MS Access***
	18	XLM-J
	20	Chapter 5 – ***E Commerce***
	22	Review Chapters 3, 5
	25	**Examination Chapters 3, 5**
	27	Chapter 6 – ***Systems Development***
	29	Chapter 6
November	1	Chapter 6
	3	Chapter 6
	5	XLM-L ***Building Websites with Frontpage***
	8	Review Chapter 6
	10	**Examination Chapters 6**
	12	**Project 2 Presentations Due**
	15	**Project 2 Presentations Due**
	17	**Project 2 Presentations Due**
	19	Chapter 8 – ***Protecting People and Information***
	22	Chapter 8
	29	Chapter 8
December	1	XLM-H ***Computer Crime***
	3	XLM-H
	6	Chapter 9 – ***Emerging Trends and Technologies***
	8	Chapter 9

10	Review Chapter 8, 9
16	**Final (1:30 – 3:30)**

MIS Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
1. – The Information Age in Which You Live	1. Define management information systems (MIS) and information technology (IT) and describe their relationship. 2. Validate information as a key resource and describe both personal and organizational dimensions of information. 3. Explain why people are the most important organizational resource, define their information and technology literacy challenges, and discuss their ethical responsibilities. 4. Describe the important characteristics of information technology (IT) as a key organizational resource. 5. Define competitive advantage and illustrate the role of information technology in supporting competitive advantages and business vision. 6. Discuss the impacts information technology can and will have on your life.
2. – Major Business Initiatives	1. Describe how to use Porter's Five Forces Model to evaluate the relative attractiveness of an industry. 2. Describe the role of value chains in identifying value-added and value-reducing processes. 3. Define supply chain management (SCM) systems and describe their strategic and competitive opportunities and IT support. 4. Define customer relationship management (CRM) systems and describe their strategic and competitive opportunities and IT support. 5. Define business intelligence (BI) systems and describe their strategic and competitive opportunities and IT support. 6. Define integrated collaboration environments (ICEs) and describe their strategic and competitive opportunities and IT support.

MIS Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
3. – Databases and Data Warehouses	1. Describe business intelligence and its role in an organization. 2. Differentiate between databases and data warehouses with respect to their focus on online transaction processing and online analytical processing. 3. List and describe the key characteristics of a relational database. 4. Define the five software components of a database management system. 5. List and describe the key characteristics of a data warehouse. 6. Define the four major types of data-mining tools in a data warehouse environment. 7. List key considerations in information ownership.
4. – Decision Support and Artificial intelligence	1. Define decision support system, list its components, and identify the type of application it's suited to. 2. Define geographic information systems and state how they differ from other decision support systems 3. Define artificial intelligence and list the different types that are used in businesses. 4. Define expert systems and describe the types of problems to which they are applicable. 5. Define neural networks and fuzzy logic and the uses of these AI tools. 6. Define genetic algorithms and list the concepts on which they are based and the types of problems they solve. 7. Define intelligent agents, list the four types, and identify the types of problems they solve. 8. Define agent-based modeling and swarm intelligence.

MIS Fall 2010
Learning Objectives by chapter

Chapter	Learning objectives
5. – Electronic Commerce	1. Define and describe the two major e-commerce business models (business to Business and Business to Consumer) 2. Describe the emerging role of e-marketplaces in B2B e-commerce. 3. Identify the differences and similarities among customers and their perceived value of products and services in he B2B and B2C e-commerce business models 4. Compare and contrast the development of a marketing mix for customers in the B2B and B2C e-commerce business models. 5. Summarize the various ways of moving money in the world of e-commerce and related issues. 6. Define and describe the two major e-commerce government models
6. – Systems Development	1. List the seven steps in the systems development life cycle (SDLC) and associated activities for each step. 2. Describe the four systems development methodologies. 3. Define the role of outsourcing. 4. List and describe the three different forms of outsourcing. 5. Describe business process outsourcing (BPO). 6. Describe prototyping and profile an example of a prototype. 7. Describe the advantages of prototyping.
8. – Protecting People and Information	1. Define ethics and describe the two factors that affect how you make a decision concerning an ethical issue. 2. Define and describe intellectual property, copyright, Fair Use Doctrine, and pirated and counterfeit software. 3. Define privacy and describe ways in which it can be threatened. 4. Describe the ways in which information on your computer or network is vulnerable 5. Define risk management and risk assessment and describe the seven security measures that companies can take to protect their information.

MIS 2010
Learning Objectives by chapter

Chapter	Learning objectives
9. – Emerging Trends and Technologies	1. Describe the emerging trends and technologies that will have an impact on the changing internet. 2. Define the various types of technologies that are emerging as we move toward physiological interaction with technology. 3. Describe the emerging trends of Near Field Communication, Bluetooth, WiFi, cell phones, and RFID, as they relate to the wireless environment. 4. Define and describe emerging technologies that, while purely technology, can and will impact the future.
XLM-A	1. Define information technology (IT) and its two basic categories: hardware and software. 2. Describe categories of computers based on size. 3. Compare the roles of personal productivity, vertical market, and horizontal market software. 4. Describe the roles of operating system and utility software as components of system software. 5. Define the purposes of each of the six major categories of hardware.
XLM-B	1. Define the relationships among Web site, Web site address, domain name, Web page, and uniform resource locator (URL). 2. Explain how to interpret the parts of an address on the Web. 3. Identify the major components and features of Web browser software. 4. Describe the differences between directory and true search engines. 5. Describe the various technologies that make up the Internet. 6. Identify the key considerations in choosing an Internet service provider (ISP). 7. Describe the communications software and telecommunications hardware you need to connect to the Internet.

MIS 2010
Learning Objectives by chapter

Chapter	Learning objectives
XLM-C	1. Identify how databases and spreadsheets are both similar and different. 2. List and describe the four steps in designing and building a relational database. 3. Define the concepts of entity class, instance, primary key, and foreign key. 4. Given a small operating environment, build an entity-relationship (E-R) diagram. 5. List and describe the steps in normalization. 6. Describe the process of creating an intersection relation to remove a many-to-many relationship.
XLM-D	1. Define a list and list definition table within the context of spreadsheet software and describe the importance of each. 2. Compare and contrast the AutoFilter function and Custom AutoFilter function in spreadsheet software. 3. Describe the purpose of using conditional formatting. 4. Define a pivot table and describe how you can use it to view summarized information by dimension.
XLM-E	1. Identify the four basic concepts on which networks are built and describe what is needed to set up a small peer-to-peer network at home. 2. Describe the components used to build large business networks and define and compare local area networks (LANs), wide area networks (WANs), and metropolitan area networks (MANs). 3. Compare and contrast the various Internet connection possibilities. 4. State the four principles of computer security and describe how different network security devices reflect those principles. 5. Describe client/server business networks from a business and physical point of view.

MIS 200
Learning Objectives by chapter

Chapter	Learning objectives
XLM-H	1. Define computer crime and list three types of computer crime that can be perpetrated from inside and three from outside the organization. 2. Identify the seven types of hackers and explain what motivates each group. 3. Define computer forensics and describe the two phases of a forensic investigation. 4. Identify and describe four places on a hard disk where you can find useful information. 5. Identify and describe seven ways of hiding information. 6. Describe two ways in which corporations use computer forensics.
XLM-L	1. Describe the different kinds of Web sites that you can build using FrontPage. 2. Describe the different ways to navigate in FrontPage. 3. Explain the different FrontPage views. 4. Describe and build a Web site using FrontPage. 5. Describe and build a Web page using FrontPage. 6. Demonstrate the method used to insert a graphic into a Web page using FrontPage. 7. Describe and create the different types of hyperlinks available FrontPage. 8. Create a list and a table in a Web page using FrontPage. 9. Define the benefits of using Themes when developing a Web page.

University of Arkansas – Monticello
School of Business
MGMT 4613 – Management Information Systems

Fall 2010 – Section 406101 8:10 - 9:00 MWF BBC 305

Dr. Ted M. Hammett
Office – 317 BBC
(870) 460-1641 Office
(870) 367-3857 Home
hammett@uamont.edu - E-Mail
http://www.uamont.edu/facultyweb/Hammett - Web Page

Prerequisite:
None

Office Hours:
My office hours are posted on my door and on my website which is given above.

Purpose & Objective:
The course is designed to introduce students with the concepts of management information systems and its applications. The concepts established in the course will be applied to the various functional areas of business as we progress through the course. By the end of the course, we should be able to:

1. Define management information systems, validate information as a key resource, describe SCM systems, CRM systems and business intelligence, differentiate between databases and data warehouses with respect to their focus on online transaction processing and online analytical processing, define artificial intelligence, compare and contrast the development of a marketing mix for customers and their perceived value of products and services in the B2B and B2C e-commerce business models.

2. Discuss the impacts information technology can and will have on your life.

3. Ability to design databases and entity-relationship diagramming, conduct decision analysis with spreadsheet software, build a web page with Frontpage, be aware of computer crime and forensics, implement a database with Microsoft Access.

Required Textbook:
Management Information Systems for the Information Age, 8th Edition, Authors: Haag, and Cummings 2008, The McGraw-Hill Companies. ISBN 978-0-07-37678-3.

Requirements for Evaluation: The weights for each part are shown ***Projects are class presentations by you and your group*.** I will be taking up in-class projects the day after going over them in class.

Examinations and Projects:

Description	Weight
In-class projects	10%
Take-home project 1	15%
Take-home project 2	15%
Exam 1	15%
Exam 2	15%
Exam 3	15%
Final	15%
Total	100%

Grading Policy:
Because of the bonus opportunities and take-home portions on all tests except the final the following grades are given ***without appeal***:

100 - 90 = A
89 - 80 = B
Below 60 = F
79 - 70 = C
69 - 60 = D

Bonus Opportunity:
Bonus points are possible with a bonus question on all in-class tests including the final. 3 points per test. In addition, there is an opportunity to take quizzers on-line which will provide 3 points added to the average for a perfect score, (you can receive a prorated portion of these points) ***NOTE: The testing policy is – if you have take a test late you will forfeit 10 points for each day late that you take the test late (not counting weekends or legitimate exceptions). More than three days late in taking the test will result in a grade of zero ("0").***

There is no exemption for the final exam in this class so don't even ask.

Your performance in this subject is directly related with your doing the homework and all class assignments. Homework will be taken up at random during the semester, and graded. This grade is applied as an additional test grade.

Attendance Policy:
As part of the requirement of the University I will be taking attendance for each class period. I have an attendance policy as documented in the "absence and Grading Policy" attached to this outline. You are all adults and have paid for this course, don't cheat yourself by not attending class. As a professional, you will be expected to be responsible for showing up for work and accomplishing the tasks required of you.

Statement on disruptive behavior:

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

Warning: I will not tolerate phone texting in my class. The first time is a warning after that you will lose points off of your test average at the rate of 5 points for each infraction.

Other inappropriate behavior:

Cheating if a student is found cheating in the taking of a test they will receive a grade of zero on that test and it ***will not*** be dropped ***(the next lowest grade will be)*** in determination of a final grade in the class. Cheating is the same a stealing. As a business student your ethical compass needs to be true you will be dealing with people who assume you are skilled in what your degree is in. If you cheated to get the degree what are you doing to the company or client you are working for?

Plagiarism is serious as well, it to is stealing others work and claiming it for yourself. You must give credit for five or more words in a sequence taken from another source by using quotation marks and indicating the source of the quote, and you must indicate the source of other factual information and ideas, **whether you are quoting or paraphrasing. Citing a source does not excuse the practice of copying and pasting text into your paper. All material must be either quoted with quotation marks or paraphrased in your own words.** Copying another student's work in part or whole is also plagiarism. Plagiarism in an assignment may result in a failing grade for the assignment. You cannot self-plagiarize by turning in papers or assignments that were prepared for other classes without prior permission from the instructor. If a student is found to have plagiarized parts of an assignment, a failing grade on the assignment may be given.

Students with Disabilities:

It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Class Schedule:

August	25	Introduction and administrative matters. Chapter 1 Information Age – **Project 1 Assigned**
	27	Chapter 1 lecture
	30	Chapter 4— ***Decision Support and AI***
September	1	Chapter 4 lecture
	3	Chapter 4 lecture
	8	XLM-D ***Decision analysis with spreadsheet software***
	10	XLM-D
	13	Chapter 2 – ***Major Business Initiatives***
	15	Chapter 2
	17	Chapter 2
	20	Chapter 2
	22	Review Chapter 1, 2, 4
	24	**Examination Chapters 1, 2, 4**
	27	**Project 1 Presentations Due**
	29	**Project 1 Presentations Due**
October	1	**Project 1 Presentations Due**
	4	Chapter 3 – ***Database and Data Warehouses***
	6	Chapter 3
	8	Chapter 3
	11	XLM-C ***Designing databases and Entity-relationship diagramming***

October	13	XLM-C
	16	XLM-J ***Implementing a database with MS Access***
	18	XLM-J
	20	Chapter 5 – ***E Commerce***
	22	Review Chapters 3, 5
	25	**Examination Chapters 3, 5**
	27	Chapter 6 – ***Systems Development***
	29	Chapter 6
November	1	Chapter 6
	3	Chapter 6
	5	XLM-L ***Building Websites with Frontpage***
	8	Review Chapter 6
	10	**Examination Chapters 6**
	12	**Project 2 Presentations Due**
	15	**Project 2 Presentations Due**
	17	**Project 2 Presentations Due**
	19	Chapter 8 – ***Protecting People and Information***
	22	Chapter 8
	29	Chapter 8
December	1	XLM-H ***Computer Crime***
	3	XLM-H
	6	Chapter 9 – ***Emerging Trends and Technologies***
	8	Chapter 9

10	Review Chapter 8, 9
16	**Final (1:30 – 3:30)**

MIS Fall 2010
Learning Objectives by chapter

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MIS Fall 2010
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MIS 2010
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Chapter	Learning objectives
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MIS 2010
Learning Objectives by chapter

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MIS 200
Learning Objectives by chapter

Chapter	Learning objectives
XLM-H	1. Define computer crime and list three types of computer crime that can be perpetrated from inside and three from outside the organization. 2. Identify the seven types of hackers and explain what motivates each group. 3. Define computer forensics and describe the two phases of a forensic investigation. 4. Identify and describe four places on a hard disk where you can find useful information. 5. Identify and describe seven ways of hiding information. 6. Describe two ways in which corporations use computer forensics.
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UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
COURSE SYLLABUS

MGMT 4633 **HUMAN RESOURCE MANAGEMENT** **Spring 2010**

Professor: Dr. Michael Alexander Sr. Office: 306 Babin Business Center
Phone: 870-460-1241 e-mail: alexander@uamont.edu
Fax: 870-460-1784
Website: www.uamont.edu/facultyweb/alexander

Office Hours: 9:00am –10:00 pm MWF; 10:00am - 11:30 am TH: 1:10pm -1:30pm TH; also by appointment

Class Times: MWF 11:10 am – 12:00 pm,

Required Text: Noe, Hollenbeck, Gerhart & Wright, **Human Resource Management: *Gaining a Competitive Advantage*, *5th Edition***. McGraw-Hill Irwin. ISBN 0-07-298738-1

Course Objectives

The purpose of this course is primarily to provide the foundation for additional courses in Human Resource Management (HRM). My personal objectives are to introduce you to the challenging, dynamic, and potentially rewarding work of managers, to provide you with some insight about using HRM to become a strategic management partner. This course will provide information about careers in HRM, and to clear up misconceptions about HRM in a global work environment.

More specific course objectives:

1. Discuss the roles and activities of a company's human resource management function.
2. Discuss the implications of the economy, the makeup of the labor force, and ethics for company sustainability.
3. Describe the differences between strategy formulation and strategy implementation.
4. Discuss the components of the strategic management process.
5. Describe the three branches of government and the role each plays in influencing the legal environment of human resource management.
6. Describe the major federal laws that require equal employment opportunity and the protections provided by each of these laws.
7. Describe a work-flow process, identifying the output, activities, and inputs in the production of a product or service.
8. Discuss the importance of job analysis in strategic and human resource management.
9. Discuss how to align a company's strategic direction with its human resource planning.
10. Discuss the labor demand of workers in various job categories.
11. Discuss the basic scientific properties of selection methods including reliability, validity, and generalizability.
12. Discuss how the particular characteristics of a job, organization, or applicant affect the

utility of any test.

13. Discuss how training can contribute to companies' business strategy.
14. Discuss the role of the manager in identifying training needs and supporting training on the job.
15. Discuss the major determinants of individual performance.
16. Discuss the three general purposes of performance management.
17. Discuss the current trend in using formal education for development.
18. Discuss how assessment of personality type, work behaviors, and job performance can be used for employee development.
19. Describe the difference between involuntary and voluntary turnover, and discuss how each of these forms of turnover can be leveraged for competitive advantage.
20. Describe the major elements that contribute to perception of justice and how to apply these in organizational contexts involving discipline and dismissal.
21. Describe the major decision areas and concepts in employee compensation management.
22. Describe the major administrative tools used to manage employee compensation.
23. Describe the fundamental pay programs for recognizing employees' contributions to the organization's success.
24. Discuss the advantages and disadvantages of the pay programs.
25. Discuss the growth in benefits costs and the underlying reasons for that growth.
26. Describe the major provisions of employee benefits programs.
27. Describe what is meant by collective bargaining and labor relations.
28. Describe the labor relations, goals of management, labor unions, and society.
29. Discuss the recent changes that have caused companies to expand into international markets.
30. Discuss the four factors that most strongly influence HRM in international markets.
31. Describe the roles that HR plays in firms today and the categories of HRM activities.
32. Discuss how the HR function can define its mission and market.

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	Points
Exam One (Chaps. 1-4)	100
Exam Two (Chaps. 5-8)	100
Exam Three (Chaps. 9-12)	100
Final Exam (Chaps. 13-17)	100
Project	100
Group Case Studies	60
Quizzes	140
	700Totals

It is your instructor's policy that it is the student's responsibility to withdraw from class in a timely manner, if that is deemed desirable by the student. In the case of a withdrawal, semester grades will be assessed based on the student's performance to the date of the withdrawal. This means that if you have not attended class, missed exams, and not handed in cases, you will receive a failing grade. If your grade at withdrawal is D or greater, you will receive a W. Of course, all withdrawals by the early deadline will receive a grade of W.

Grading Standards

A greater than or equal to 89 per cent, or outstanding work, clearly demonstrating ability to synthesize, integrate material from several sources, and to apply principles.

B between 76 and 88 per cent, or very good work. Less skilled in synthesis and integration; ability to apply December be as good as above.

C between 66 and 75 per cent, or some aspects of work good, but major flaws, weaknesses or shortcomings exist. Only limited ability to synthesize, integrate, or apply concepts.

D between 56 and 65 per cent, or major problems evident in student's ability to apply / understand material, as demonstrated by lack of ability to integrate or synthesize. Can apply principles to a limited extent, knowledge of facts limited.

F less than or equal to 55 per cent, or very poor work. Can only recall limited numbers of facts; no evidence of the ability to synthesize, integrate material, or apply concepts.

Exams
There will be four exams, each covering 4 chapters. Each exam will cover the readings in the text, and ***any lecture material supplemental to these materials***. The exams may consist of 2-4 short answer essay questions that are expected to be answered in one paragraph. There will also be several multiple choice questions (between 35-45). Essay questions are included because the type of knowledge and understanding of theory and application required for an A in this course is not readily tested for via multiple choice questions. The final will cover only the material covered in class since the third exam, and will not be cumulative, except in the sense that the course is cumulative.

Quiz
During the semester a series of quizzes will be administered in the classroom and online. In class quizzes may be given at **beginning, middle, end of class or at the discretion of the instructor.** NO MAKE UP ON QIZZES WILL BE ALLOWED. Quiz point will range for 5 pts - 140 pts, at the instructor discretion.

Miscellaneous Points
The instructor at any given time, may add or subtract up to 25 points as necessary for class participation, quizzes, case studies and extra point projects. The instructor is not limited to the describe list but may introduce new areas as deemed necessary. These points will be additional points, adding to the student's point score.

Project
I will be assigning individual case assignments this semester. You will be required to synthesis the information concerning the case and submit the results to me in an APA research type format. All case studies **must** be submitted electronically via email to my address (alexander@uamont.edu). Projects that are not submitted via electronically to my email **will not be accepted** and will be awarded a failing grade. I expect everyone to critically look through the material and submit good substantive information. Individual projects that are not substantive in content will be award failing scores.

Group Case Studies
I will be assigning each student to a dynamic team. Also, through out the semester, I will be assigning different case studies to each team. You will be required to synthesis the information concerning the case and submit the results to me in a research type format. All case studies **must** be submitted electronically via email to my address (alexander@uamont.edu). Case studies that are not submitted via electronically to my email **will not be accepted** and will be awarded a failing grade. I expect each team to critically look through the material and submit good substantive information. Case and group exercises that are not substantive in content will be award failing scores.

Attendance policy and participation
Because group settings contribute to the learning of cross cultural understanding and to the development of strategic thinking, attendance and active participation in class discussions are expected. It is your responsibility to sign the roster sheet each class meeting. Failure to sign in

will result in an absence for the day. Excessive absences will result in your being dropped from the course with a W or F, which ever is appropriate. Excessive absences are defined as more than six (6) lecture hours. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, unforeseen demands of your job, unavoidable transportation problems, and court appearances. Job interviews, wherever they are conducted, *are not* legitimate excuses for presenting work late, or for makeup exams. The instructor reserves the right to verify any excuses presented by the student, to include contacting and collecting information from any party or individual.

In accordance with new federal regulations requiring 60% or greater attendance by anyone on any type of federal student aid, attendance will be taken. This will be done using a sign-in sheet at the Monticello campus, and by instructor observation of attendance at off-campus locations. Students must sign ONLY their own names to the sheet. Anyone signing for another student will be subject to the penalties for academic dishonesty in the UAM student code.

Classroom Behavior:
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Week One

Readings Chapter 1, 2, 3, 4, text

Week Two

Reading: Chapter 1, 2, 3, 4, text

Week Three

Reading: Chapter 1, 2, 3, 4, text

Week Four

Reading: Chapter 1, 2, 3, 4, text

EXAM ONE

Week Five

Reading: Chapters 5, 6, 7, 8 text

Week Six

Reading: Chapters 5, 6, 7, 8 text

Week Seven

Reading: Chapters 5, 6, 7, 8 text

Week Eight

Reading: Chapters 5, 6, 7, 8 text

EXAM TWO

Week Nine

Reading: Chapters 9,10,11, 12, text

Week Ten

Reading: Chapters 9,10,11, 12, text

Week Eleven

Reading: Chapters 9,10,11, 12, text

Week Twelve

Reading: Chapters 9,10,11, 12, text

EXAM THREE

Week Thirteen

Readings: Chapters 13, 14, 15, text

Week Fourteen

Reading: Chapters 13, 14, 15, text

Week Fifteen

Reading: Chapters 13, 14, 15, text

Project Due April 30,2010
Post Test Exam, April 30,2010
FINAL EXAM Tuesday, May 6, 2010 at 8:00 am to 10:00 am

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
COURSE SYLLABUS

MGMT 4633 **HUMAN RESOURCE MANAGEMENT** **Spring 2010**

Professor: Dr. Michael Alexander Sr. Office: 306 Babin Business Center
Phone: 870-460-1241 e-mail: alexander@uamont.edu
Fax: 870-460-1784
Website: www.uamont.edu/facultyweb/alexander

Office Hours: 9:00am –10:00 pm MWF; 10:00am - 11:30 am TH: 1:10pm -1:30pm TH; also by appointment

Class Times: MWF 11:10 am – 12:00 pm,

Required Text: Noe, Hollenbeck, Gerhart & Wright, **Human Resource Management: *Gaining a Competitive Advantage*, *5th Edition***. McGraw-Hill Irwin. ISBN 0-07-298738-1

Course Objectives

The purpose of this course is primarily to provide the foundation for additional courses in Human Resource Management (HRM). My personal objectives are to introduce you to the challenging, dynamic, and potentially rewarding work of managers, to provide you with some insight about using HRM to become a strategic management partner. This course will provide information about careers in HRM, and to clear up misconceptions about HRM in a global work environment.

More specific course objectives:

1. Discuss the roles and activities of a company's human resource management function.
2. Discuss the implications of the economy, the makeup of the labor force, and ethics for company sustainability.
3. Describe the differences between strategy formulation and strategy implementation.
4. Discuss the components of the strategic management process.
5. Describe the three branches of government and the role each plays in influencing the legal environment of human resource management.
6. Describe the major federal laws that require equal employment opportunity and the protections provided by each of these laws.
7. Describe a work-flow process, identifying the output, activities, and inputs in the production of a product or service.
8. Discuss the importance of job analysis in strategic and human resource management.
9. Discuss how to align a company's strategic direction with its human resource planning.
10. Discuss the labor demand of workers in various job categories.
11. Discuss the basic scientific properties of selection methods including reliability, validity, and generalizability.
12. Discuss how the particular characteristics of a job, organization, or applicant affect the

utility of any test.

13. Discuss how training can contribute to companies' business strategy.
14. Discuss the role of the manager in identifying training needs and supporting training on the job.
15. Discuss the major determinants of individual performance.
16. Discuss the three general purposes of performance management.
17. Discuss the current trend in using formal education for development.
18. Discuss how assessment of personality type, work behaviors, and job performance can be used for employee development.
19. Describe the difference between involuntary and voluntary turnover, and discuss how each of these forms of turnover can be leveraged for competitive advantage.
20. Describe the major elements that contribute to perception of justice and how to apply these in organizational contexts involving discipline and dismissal.
21. Describe the major decision areas and concepts in employee compensation management.
22. Describe the major administrative tools used to manage employee compensation.
23. Describe the fundamental pay programs for recognizing employees' contributions to the organization's success.
24. Discuss the advantages and disadvantages of the pay programs.
25. Discuss the growth in benefits costs and the underlying reasons for that growth.
26. Describe the major provisions of employee benefits programs.
27. Describe what is meant by collective bargaining and labor relations.
28. Describe the labor relations, goals of management, labor unions, and society.
29. Discuss the recent changes that have caused companies to expand into international markets.
30. Discuss the four factors that most strongly influence HRM in international markets.
31. Describe the roles that HR plays in firms today and the categories of HRM activities.
32. Discuss how the HR function can define its mission and market.

Course Grading

Students will be evaluated according to **your instructor's evaluation** of your performance on the following items.

Item	Points
Exam One (Chaps. 1-4)	100
Exam Two (Chaps. 5-8)	100
Exam Three (Chaps. 9-12)	100
Final Exam (Chaps. 13-17)	100
Project	100
Group Case Studies	60
Quizzes	140
	700Totals

It is your instructor's policy that it is the student's responsibility to withdraw from class in a timely manner, if that is deemed desirable by the student. In the case of a withdrawal, semester grades will be assessed based on the student's performance to the date of the withdrawal. This means that if you have not attended class, missed exams, and not handed in cases, you will receive a failing grade. If your grade at withdrawal is D or greater, you will receive a W. Of course, all withdrawals by the early deadline will receive a grade of W.

Grading Standards

A greater than or equal to 89 per cent, or outstanding work, clearly demonstrating ability to synthesize, integrate material from several sources, and to apply principles.

B between 76 and 88 per cent, or very good work. Less skilled in synthesis and integration; ability to apply December be as good as above.

C between 66 and 75 per cent, or some aspects of work good, but major flaws, weaknesses or shortcomings exist. Only limited ability to synthesize, integrate, or apply concepts.

D between 56 and 65 per cent, or major problems evident in student's ability to apply / understand material, as demonstrated by lack of ability to integrate or synthesize. Can apply principles to a limited extent, knowledge of facts limited.

F less than or equal to 55 per cent, or very poor work. Can only recall limited numbers of facts; no evidence of the ability to synthesize, integrate material, or apply concepts.

Exams
There will be four exams, each covering 4 chapters. Each exam will cover the readings in the text, and ***any lecture material supplemental to these materials***. The exams may consist of 2-4 short answer essay questions that are expected to be answered in one paragraph. There will also be several multiple choice questions (between 35-45). Essay questions are included because the type of knowledge and understanding of theory and application required for an A in this course is not readily tested for via multiple choice questions. The final will cover only the material covered in class since the third exam, and will not be cumulative, except in the sense that the course is cumulative.

Quiz
During the semester a series of quizzes will be administered in the classroom and online. In class quizzes may be given at **beginning, middle, end of class or at the discretion of the instructor.** NO MAKE UP ON QIZZES WILL BE ALLOWED. Quiz point will range for 5 pts - 140 pts, at the instructor discretion.

Miscellaneous Points
The instructor at any given time, may add or subtract up to 25 points as necessary for class participation, quizzes, case studies and extra point projects. The instructor is not limited to the describe list but may introduce new areas as deemed necessary. These points will be additional points, adding to the student's point score.

Project
I will be assigning individual case assignments this semester. You will be required to synthesis the information concerning the case and submit the results to me in an APA research type format. All case studies **must** be submitted electronically via email to my address (alexander@uamont.edu). Projects that are not submitted via electronically to my email **will not be accepted** and will be awarded a failing grade. I expect everyone to critically look through the material and submit good substantive information. Individual projects that are not substantive in content will be award failing scores.

Group Case Studies
I will be assigning each student to a dynamic team. Also, through out the semester, I will be assigning different case studies to each team. You will be required to synthesis the information concerning the case and submit the results to me in a research type format. All case studies **must** be submitted electronically via email to my address (alexander@uamont.edu). Case studies that are not submitted via electronically to my email **will not be accepted** and will be awarded a failing grade. I expect each team to critically look through the material and submit good substantive information. Case and group exercises that are not substantive in content will be award failing scores.

Attendance policy and participation
Because group settings contribute to the learning of cross cultural understanding and to the development of strategic thinking, attendance and active participation in class discussions are expected. It is your responsibility to sign the roster sheet each class meeting. Failure to sign in

will result in an absence for the day. Excessive absences will result in your being dropped from the course with a W or F, which ever is appropriate. Excessive absences are defined as more than six (6) lecture hours. The allowable exceptions allowing late cases or makeup exams are illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, unforeseen demands of your job, unavoidable transportation problems, and court appearances. Job interviews, wherever they are conducted, *are not* legitimate excuses for presenting work late, or for makeup exams. The instructor reserves the right to verify any excuses presented by the student, to include contacting and collecting information from any party or individual.

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EXAM TWO

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EXAM THREE

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MGMT 4643 406401

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Dr. Roy F. Cabaniss Office: BBC 309 **Phone:** work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org When you email me, put the word "Student" in the subject line.
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Objectives: Upon completion of this course, you should be able to:

- Use a spreadsheet to solve common business problems (profit/loss BEP)
- Calculate the least cost solution for a five distribution center trucking firm.
- Use a linear program to solve common business problems.
- Diagram and use a PERT/CPM model
- Create and use a decision tree (Bayesian analysis)
- Solve selected inventory control problems. (EOQ, EPLS etc.)

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Topic Schedule:
Profit / loss and basic spreadsheet usage.
Linear programming 1,
Linear programming 2,
Linear Programming 3
Transportation problems
Pert / CPM
Inventory control
Bayesian Analysis

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Special project:
There is no special project for this class.

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Testing and Evaluation:
Tests will be problems with numerical answers.. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

Test dates will be announced on the instructors web page. And in class. **It is certainly possible that for some chapters, we can start working at the beginning of class and administer the test for that chapter later in that very same class.** Based upon past experience, when this happens over 90% of the class present that day will get a 100% on that chapters material. Those who are not present that day fare significantly worse.

Crib Sheets / Study Guides : The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance. The more absences a student has, the smaller the crib sheet. If a student is taking a makeup that is not for an official university function they will not be allowed to have a crib sheet. Crib sheets will be turned in after the test is taken. Students are expected to create their own crib sheet hence if two or more students turn in duplicate crib sheets, one of the students is guilty of plagiarism and the other is guilty of condoning it and neither of them shall get any points for their crib sheet.

Make-up Exams and Quizzes: There will be no make up quizzes. If a student misses a quiz due to an official university activity, that quiz will not count towards their grade, either in their favor or against them. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve.**

Special Dates of Concern:
Tests will be as each chapter is finished.

Grading:
Evaluation: Points will be assigned as follows:

300	in class problem solving, calculations and questions from the back of each chapter
500	chapter tests
200	Comprehensive Final
1000	TOTAL

The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:

90%-100% = A
80%-89% = B
70%-79% = C
60%-69% = D
< 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

GRADES will be posted outside my office.
You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

****

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Objectives: Upon completion of this course, you should be able to:

- Use a spreadsheet to solve common business problems (profit/loss BEP)
- Calculate the least cost solution for a five distribution center trucking firm.
- Use a linear program to solve common business problems.
- Diagram and use a PERT/CPM model
- Create and use a decision tree (Bayesian analysis)
- Solve selected inventory control problems. (EOQ, EPLS etc.)

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Topic Schedule:
Profit / loss and basic spreadsheet usage.
Linear programming 1,
Linear programming 2,
Linear Programming 3
Transportation problems
Pert / CPM
Inventory control
Bayesian Analysis

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Special project:
There is no special project for this class.

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Testing and Evaluation:
Tests will be problems with numerical answers.. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

Test dates will be announced on the instructors web page. And in class. **It is certainly possible that for some chapters, we can start working at the beginning of class and administer the test for that chapter later in that very same class.** Based upon past experience, when this happens over 90% of the class present that day will get a 100% on that chapters material. Those who are not present that day fare significantly worse.

Crib Sheets / Study Guides : The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance. The more absences a student has, the smaller the crib sheet. If a student is taking a makeup that is not for an official university function they will not be allowed to have a crib sheet. Crib sheets will be turned in after the test is taken. Students are expected to create their own crib sheet hence if two or more students turn in duplicate crib sheets, one of the students is guilty of plagiarism and the other is guilty of condoning it and neither of them shall get any points for their crib sheet.

Make-up Exams and Quizzes: There will be no make up quizzes. If a student misses a quiz due to an official university activity, that quiz will not count towards their grade, either in their favor or against them. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve.**

Special Dates of Concern:
Tests will be as each chapter is finished.

Grading:
Evaluation: Points will be assigned as follows:

300	in class problem solving, calculations and questions from the back of each chapter
500	chapter tests
200	Comprehensive Final
1000	TOTAL

The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:

90%-100% = A
80%-89% = B
70%-79% = C
60%-69% = D
< 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

GRADES will be posted outside my office.
You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

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Students with Disabilities: It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.
****
Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS

MGMT 4653 **STRATEGIC MANAGEMENT** **FALL 2010**

Instructor

Dr. Dennis Patterson, Ph. D.
Office: 311 Babin Business Center
E-mail: pattersonj@uamont.edu
Phone: (870) 460-1841 (office)
Fax: (870) 460-1784

Office hours MWF 9:10 to 10:00 a.m., M - F 11:10 a.m. to 12:30 p.m.; TH 1:10 to 3:00 p.m., and by appointment.

Class time 8:10 am MWF, in room 313 Babin Business Center

Required Text Gregory G. Dess, G. T. Lumpkin, and Alan B. Eisner, ***Strategic Management: Text and Cases, Fifth Edition***, 2010. McGraw Hill ISBN: 978-07-353041-3

Prerequisites: Management 3473, Finance 3473, Marketing 3403, GB3353, plus 100 hours or consent of instructor
Course prerequisites will be strictly enforced. Students not having all prerequisites will be administratively withdrawn from the course, unless they are taking ***no more than one*** prerequisite concurrently and are graduating at the end of the current semester.

Course description Introduction to the theory and practice of strategic management. Covers internal and external analysis, competitive dynamics, international strategy, diversification and related issues, strategic leadership and governance, and implementation and control**.**

Learning Outcomes The following student learning outcomes (SLOs) have been adopted by the School of Business:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing,

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course As the capstone course in the School of Business curriculum, this course is designed to

Goals and Objectives: introduce the student to strategic management. We will adopt the perspective of the general manager, not any functional viewpoint such as accounting, finance, management, or marketing. This course makes no explicit attempt to integrate the various functional areas of business. Students must draw on their knowledge of these disciplines, but an integration of these topics and the considerable body of strategic management theory in such a short time as a semester is impossible. Rather, you will be introduced to the theory and practice of strategic management, using a variety of readings and cases. Strategic problems are by nature ill-defined problems, with solutions requiring attention to all parts of the organization and to all relevant external variables in order to arrive at an effective solution. Case analysis requires the use of your prior knowledge obtained from other classes, ***and*** your own knowledge of business, industry, science, technology, economics, politics, history, geography, and current affairs.

At the end of this course, students should be able to:

1. Discuss the ability of stakeholders to influence organizations, and how firms should act with respect to these stakeholder groups. [1]

2. Describe the effects of the general environment and the industry environment on organizations and on opportunities and treats facing organizations. [1]

3. Discuss emergent and intended strategies, and explain why most firms implement emergent strategies to a greater extent than intended. [1]

4. Discuss the five competitive forces and explain how they determine an industry's profit potential[1].

5. Explain how *value-chain analysis* is used to identify and evaluate resources and capabilities, and apply the method to case analysis. [1,3,5]

6. List and discuss at least 3 methods for measuring organizational performance, and discuss the appropriate choice, depending on type of organization, ownership, and competitive conditions.

7. Discuss the role of human capital in developing competitive organizations, and what programs or policies a firm might use to retain, motivate, compensate, and develop its staff. [1]

8. Discuss the role of technology in leveraging human capital, and the importance of protecting an organization's intellectual assets. [1]

9. Describe each of the three generic strategies, their potential rewards and risks, and the conditions under which each is effectively used. [1]

10. Use the five forces of competition model to explain how economic rents may be earned through each generic strategy. [1]

11. Discuss how the industry life cycle affects choice of strategy, and be able to describe how each different part of the life cycle affects competitive behavior . [1]

12. Describe how related diversified firms create value by sharing or transferring resources, skills, and other factors[1]

13. Describe the problems and potential rewards associated with using an acquisitions to develop competitive advantage. [1]

14. Discuss the alternative modes for entering international markets, and be able to identify the conditions under which each alternative might be appropriate. [2]

15. Explain and apply the "diamond" or four factor model of international competitiveness, at the national level[2]

16. Discuss the three international corporate-level strategies: multi-domestic, global, and transnational, including the strengths, weaknesses, and applications of each approach. [2]

17. Discuss the relative risks and rewards of strategic alliances, and the features that alliances must have to be successful. [2]

18. Discuss factors affecting the likelihood a competitor will initiate or respond to competitive actions taken against it. [1]

19. Explain competitive dynamics in slow-cycle, fast-cycle and standard-cycle markets. [1]

20. Explain how the ownership of ownership and managerial control in the modern corporation creates an agency relationship and strategic implications of this relationship. [2]

21. Explain how three internal governance mechanisms, ownership concentration, the board of directors, and executive compensation, are used to monitor and control managerial decisions. [2]

22. Describe the relationship between strategy, structure, and environment, and be able to match any particular structural form to the appropriate strategy/environment. [2]

23. Discuss the role of strategic leadership and controls in determining the firm's strategic direction, and in achieving the goals set. [2]

24. Describe the importance of entrepreneurial opportunities, innovation, and development of entrepreneurial capabilities. [2]

Course grading

Item	**Points**		**Course Grades**
Written case analyses (2)	200 points		
Strategic management		A	greater than or equal to 847 points
project modules (4)	200 "	B	between 741 and 846 points
Exam one	100 "	C	between 627 and 740 points
Exam two	100 "	D	between 524 and 626 points
Exam three	100 "	F	less than or equal to 523 points
Exam four	100 "		
Post-test	100 "		
Assessment exam	50 " plus up to 50 bonus points		
Total	950 "		

Case Reports

All students must present two written case analyses, in which you will be required to write answers to 3 or more questions assigned to you by your instructor. In these reports, your recommendations are not

necessarily expected to conform to those in the instructor's manual. Opinions and belief are insufficient arguments and must be supported by analysis, evidence, theory, and examples of current good practice However, you should recognize the same important factors, but you may treat them differently. Since there are several feasible answers to each question, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied underlying theory, how well you have applied the analytical techniques presented in the text, how well you have presented and defended your case, and how thorough and logical you have been in your analysis. The three models or techniques numbered below must be applied where appropriate. Unless valid excuses are presented and verified, CASES WILL NOT BE ACCEPTED AFTER CLASS THE DAY THEY ARE DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed. [SLO 5]

For each case discussion or report, students should be able to:

1. Use the industrial organization (I/O) model in case analysis to demonstrate how firms may earn economic rents under certain industry and environmental conditions. [3,5]
2. Use the resource-based model in case analysis to explain how firms with unique resource endowments and capabilities may earn economic rents. [3,5]
3. Use *value-chain analysis* in case analysis to identify and evaluate organizational resources and capabilities. [3,5]

Case Grading Standards

Grade awarded	**Criteria**
96-100	clearly outstanding work, all major points thoroughly covered, no major analytical errors; clear, concise, interesting, and insightful.
89-95	no major analytical weaknesses, most major points covered, some very minor omissions, superior analysis.
85-88	at least one major point omitted, some inconsistencies in analysis, at least one major analytical weakness.
80-84	one or more major inconsistencies or analytical weaknesses, 1 or more major points not covered well or omitted.
76-79	two or more analytical weaknesses, at least two major issues omitted, others not covered thoroughly.
72-75	about half major points covered well, generally weaker than average analysis.
66-71	less than half major points covered well, generally weaker than average analysis.
56-65	basically a rehash of case, major analytical weaknesses.
<= 55	minimal effort, handed in something concerning case assigned.

Experiential Exercises

The text has a series of experiential exercises at the end of each chapter. Six of the possible 11 exercises are assigned (see Course Outline for due dates). These are all INDIVIDUAL PROJECTS. Each student will complete ALL the tasks assigned in Experiential Exercises in Chapters 2, 3, 4, 5, 9, and 11, and provide full justification for ALL conclusions or recommendations made. All reports must be typed, and include the complete citation of ANY sources used. These exercises will be graded according to the instructor's evaluation of how well the student has completed all the tasks specified in the exercise (up to 40 points). Additional factors considered in grading are organization, format, grammar, spelling, and lack of typos (10 points). All scores will be recorded and the lowest 2 dropped (4 x 50 points each = maximum of 200 points). [SLO 1,3,5]

Exams

There will four exams, plus a 50 question multiple choice post-test. The exams will consist of about 6 essay questions [SLO 5]}, and are intended to be completed in 50 minutes. Each exam will cover the readings in the text and any supplementary lecture material presented in class. The instructor reserves the right to substitute multiple choice exams for essay exams.

Attendance policy and participation

Because analytical skills and sound strategic thinking are best learned in a group setting, attendance and ***active*** participation in class discussions are expected. No penalty will be assessed for missed classes, nor will you be expected to notify me in advance of absences. Frequent absences, however, ***significantly*** reduce your chances for understanding the material. It is your responsibility to obtain copies of notes and handouts, and to keep up. The allowable exceptions to this are official university business (athletic events) illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, court appearances, and other reasons resulting from ***factors beyond your control***. The key phrase here is "beyond your control". Normally, athletes are expected to submit work before trips, not after the completion of a trip to another school. Procrastination, the demands of your job, and job interviews, wherever they are conducted, ***are not*** legitimate excuses for presenting work late.

Cheating and plagiarism

All written assignments, including but not limited to exams and case reports, are expected to be EACH student's original work. Students may study together for exams, and may discuss cases. but may not cooperate in writing case reports. Any incident of cheating or plagiarism will be handled according to the Academic Code Conduct Violation process discussed in the Student Handbook.

Assessment Exam

All students taking Strategic Management are required to take the assessment exam covering the core courses as part of this course. The test will be administered near the end of the semester. The time for the test has not been determined. The test has been allotted 50 points, or 5 % of the total points. Students awarded 50 points for taking the exam, or 0 points if they fail to take the exam. No make-up will be allowed for this exam. Up to 50 additional points will be awarded as follows:

Student score in lowest quintile	no additional points
Student score in second quintile	12 additional points
Student score in third quintile	25 additional points
Student score in fourth quintile	37 additional points
Student score in fifth quintile	50 additional points

Policy on Cellular Phones

All cell phones ***must be turned off*** during class and placed in a pocket, purse, backpack, or otherwise made inaccessible during class. Students are not to leave phones on silent, play games, or send text messages during class. Use of cell phones or any electronic recording / playback device ***is not permitted*** during tests. Violators will be warned and asked to follow the policy. Repeat violators phones will be confiscated during the class period, and returned at the end of class.

Students with Disabilities

It is the policy of the University of Arkansas at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

For assistance on a College of Technology campus contact:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.
Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Grade Reports

UAM will no longer mail grade reports to all students. You may access your grades through WeevilNet on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Statement on Disruptive Behavior

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University Community, including behavior which breaches the peace or violates the rights of others.

Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent** and are subject to modification at the discretion of the instructor. Grading and any other policies may be modified at the discretion of the instructor, if the outcomes and/or intent of the modifications are to assist students in achieving the course goals. As stated in the grading section, the **instructor'**s evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

COURSE OUTLINE

Wednesday, August 25, 2010

Topics	Introduction and pretest

Friday, August 27, 2010

Topics	Strategic leadership and strategic process
Readings	Chapter 1, text.

Monday, August 30, 2010

Topics	Emergent strategy, strategic intent, etc.
Readings	Chapter 1, text.

Wednesday, September 1, 2010

Topics	External analysis: environment, 5-forces model
Readings	Chapter 2, text

Friday, September 3, 2010

Topics	strategic groups, life cycle and macroenvironment
Readings	Chapter 2, text

Wednesday, September 8, 2010

Topics	Internal factors: Company resources and capabilities, value chain
Readings	Chapter 3, text
Projects	Experiential Exercise 2

Friday, September 10, 2010

Case 1	Nintendo's Wii, C269+, text

Monday, September 13, 2010

Topics	Internal factors: factors supporting competitive advantage
Readings	Chapter 3, text

Wednesday, September 15, 2010

Case 2	Fresh Direct, C323+, text

Friday, September 17, 2010

Topics	complete material for Exam One

Monday, September 20, 2010

EXAM ONE covers Chapters 1-3

Wednesday, September 22, 2010

Topics	Intellectual assets: human capital and intellectual property
Readings	Chapter 4, text

Friday, September 24, 2010

Topics	Continue previous discussion
Readings	Chapter 4, text
Projects	Experiential Exercise 3

Monday, September 27, 2010

Topics	Business level strategies
Readings	Chapter 5, text

Wednesday, September 29, 2010

Topics	Business level strategies, continued
Readings	Chapter 5, text

Friday, October 1, 2010

Case 3	Schoolhouse Lane Estates, C74+, text **(Written Case 1)**

Monday, October 4, 2010

Topics	Business level strategies, continued
Readings	Chapter 5, text

Wednesday, October 6, 2010

Topics	Corporate level strategy, diversification
Projects	Experiential Exercise 4

Friday, October 8, 2010

Case 4	Weight Watchers International, C225+, text

Monday, October 11, 2010

Topics	Corporate level strategy, diversification
Readings	Chapter 6, text

Wednesday, October 13, 2010

Topics	Corporate level strategy, diversification
Readings	Chapter 6, text

Friday, October 15, 2010

EXAM TWO covers Chapters 4-6

Monday, October 18, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text

Wednesday, October 20, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text
Projects	Experiential Exercise 5

Friday, October 22, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text

Monday, October 25, 2010

Case 5	Ford, C278+, text

Wednesday, October 27, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Friday, October 29, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Monday, November 1, 2010

Case 6	Southwest Airlines, C194+, Text **(Written Case 2)**

Wednesday, November 3, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Friday, November 5, 2010

Topics	Corporate governance and control
Readings	Chapter 9, text

Monday, November 8, 2010

Topics	Corporate governance and control
Readings	Chapter 9, text

Wednesday, November 10, 2010

EXAM THREE **covers Chapters 7-9**

Friday, November 12, 2010

Topics	Organizational structure and design
Readings	Chapter 10, text

Monday, November 15, 2010

Topics	Organizational structure and design
Readings	Chapter 10, text
Projects	Experiential Exercise 9

Wednesday, November 17, 2010

Case 7	Apple Inc, C155+, text

Friday, November 19, 2010

Topics	Organizational structure and design; begin leadership
Readings	Chapter 10, text

Monday, November 22, 2010

Topics	Leadership, ethics, and organizational learning
Readings	Chapter 11, text

Monday, November 29, 2010

Case 8	Keurig Coffee, C213+, text

Wednesday, December 1, 2010

Topics	Leadership, ethics, and organizational learning
Readings	Chapter 11, text

Friday, December 3, 2010

Topics	Innovation and entrepreneurship
Readings	Chapter 12, text
Projects	Experiential Exercise 11

Monday, December 6, 2010

Topics	Innovation and entrepreneurship
Readings	Chapter 12, text

Wednesday, December 8, 2010

ASSESSSMENT EXAM, part 1

Friday, December 10, 2010

ASSESSSMENT EXAM, part 2

Thursday, December 16, 2010

1:30 TO 3:30 P. M.
Two part comprehensive final

Part 1 is Exam 4	**covers Chapters 10 - 12**
Part 2 is Post-test	**covers entire course**

UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS

MGMT 4653 **STRATEGIC MANAGEMENT** **FALL 2010**

Instructor

Dr. Dennis Patterson, Ph. D.
Office: 311 Babin Business Center
E-mail: pattersonj@uamont.edu
Phone: (870) 460-1841 (office)
Fax: (870) 460-1784

Office hours MWF 9:10 to 10:00 a.m., M - F 11:10 a.m. to 12:30 p.m.; TH 1:10 to 3:00 p.m., and by appointment.

Class time 8:10 am MWF, in room 313 Babin Business Center

Required Text Gregory G. Dess, G. T. Lumpkin, and Alan B. Eisner, ***Strategic Management: Text and Cases, Fifth Edition***, 2010. McGraw Hill ISBN: 978-07-353041-3

Prerequisites: Management 3473, Finance 3473, Marketing 3403, GB3353, plus 100 hours or consent of instructor
Course prerequisites will be strictly enforced. Students not having all prerequisites will be administratively withdrawn from the course, unless they are taking ***no more than one*** prerequisite concurrently and are graduating at the end of the current semester.

Course description Introduction to the theory and practice of strategic management. Covers internal and external analysis, competitive dynamics, international strategy, diversification and related issues, strategic leadership and governance, and implementation and control**.**

Learning Outcomes The following student learning outcomes (SLOs) have been adopted by the School of Business:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing,

The specific course objectives to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course As the capstone course in the School of Business curriculum, this course is designed to

Goals and Objectives: introduce the student to strategic management. We will adopt the perspective of the general manager, not any functional viewpoint such as accounting, finance, management, or marketing. This course makes no explicit attempt to integrate the various functional areas of business. Students must draw on their knowledge of these disciplines, but an integration of these topics and the considerable body of strategic management theory in such a short time as a semester is impossible. Rather, you will be introduced to the theory and practice of strategic management, using a variety of readings and cases. Strategic problems are by nature ill-defined problems, with solutions requiring attention to all parts of the organization and to all relevant external variables in order to arrive at an effective solution. Case analysis requires the use of your prior knowledge obtained from other classes, ***and*** your own knowledge of business, industry, science, technology, economics, politics, history, geography, and current affairs.

At the end of this course, students should be able to:

1. Discuss the ability of stakeholders to influence organizations, and how firms should act with respect to these stakeholder groups. [1]

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3. Discuss emergent and intended strategies, and explain why most firms implement emergent strategies to a greater extent than intended. [1]

4. Discuss the five competitive forces and explain how they determine an industry's profit potential[1].

5. Explain how *value-chain analysis* is used to identify and evaluate resources and capabilities, and apply the method to case analysis. [1,3,5]

6. List and discuss at least 3 methods for measuring organizational performance, and discuss the appropriate choice, depending on type of organization, ownership, and competitive conditions.

7. Discuss the role of human capital in developing competitive organizations, and what programs or policies a firm might use to retain, motivate, compensate, and develop its staff. [1]

8. Discuss the role of technology in leveraging human capital, and the importance of protecting an organization's intellectual assets. [1]

9. Describe each of the three generic strategies, their potential rewards and risks, and the conditions under which each is effectively used. [1]

10. Use the five forces of competition model to explain how economic rents may be earned through each generic strategy. [1]

11. Discuss how the industry life cycle affects choice of strategy, and be able to describe how each different part of the life cycle affects competitive behavior . [1]

12. Describe how related diversified firms create value by sharing or transferring resources, skills, and other factors[1]

13. Describe the problems and potential rewards associated with using an acquisitions to develop competitive advantage. [1]

14. Discuss the alternative modes for entering international markets, and be able to identify the conditions under which each alternative might be appropriate. [2]

15. Explain and apply the "diamond" or four factor model of international competitiveness, at the national level[2]

16. Discuss the three international corporate-level strategies: multi-domestic, global, and transnational, including the strengths, weaknesses, and applications of each approach. [2]

17. Discuss the relative risks and rewards of strategic alliances, and the features that alliances must have to be successful. [2]

18. Discuss factors affecting the likelihood a competitor will initiate or respond to competitive actions taken against it. [1]

19. Explain competitive dynamics in slow-cycle, fast-cycle and standard-cycle markets. [1]

20. Explain how the ownership of ownership and managerial control in the modern corporation creates an agency relationship and strategic implications of this relationship. [2]

21. Explain how three internal governance mechanisms, ownership concentration, the board of directors, and executive compensation, are used to monitor and control managerial decisions. [2]

22. Describe the relationship between strategy, structure, and environment, and be able to match any particular structural form to the appropriate strategy/environment. [2]

23. Discuss the role of strategic leadership and controls in determining the firm's strategic direction, and in achieving the goals set. [2]

24. Describe the importance of entrepreneurial opportunities, innovation, and development of entrepreneurial capabilities. [2]

Course grading

Item	**Points**		**Course Grades**
Written case analyses (2)	200 points		
Strategic management		A	greater than or equal to 847 points
project modules (4)	200 "	B	between 741 and 846 points
Exam one	100 "	C	between 627 and 740 points
Exam two	100 "	D	between 524 and 626 points
Exam three	100 "	F	less than or equal to 523 points
Exam four	100 "		
Post-test	100 "		
Assessment exam	50 " plus up to 50 bonus points		
Total	950 "		

Case Reports

All students must present two written case analyses, in which you will be required to write answers to 3 or more questions assigned to you by your instructor. In these reports, your recommendations are not

necessarily expected to conform to those in the instructor's manual. Opinions and belief are insufficient arguments and must be supported by analysis, evidence, theory, and examples of current good practice However, you should recognize the same important factors, but you may treat them differently. Since there are several feasible answers to each question, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied underlying theory, how well you have applied the analytical techniques presented in the text, how well you have presented and defended your case, and how thorough and logical you have been in your analysis. The three models or techniques numbered below must be applied where appropriate. Unless valid excuses are presented and verified, CASES WILL NOT BE ACCEPTED AFTER CLASS THE DAY THEY ARE DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed. [SLO 5]

For each case discussion or report, students should be able to:

1. Use the industrial organization (I/O) model in case analysis to demonstrate how firms may earn economic rents under certain industry and environmental conditions. [3,5]
2. Use the resource-based model in case analysis to explain how firms with unique resource endowments and capabilities may earn economic rents. [3,5]
3. Use *value-chain analysis* in case analysis to identify and evaluate organizational resources and capabilities. [3,5]

Case Grading Standards

Grade awarded	**Criteria**
96-100	clearly outstanding work, all major points thoroughly covered, no major analytical errors; clear, concise, interesting, and insightful.
89-95	no major analytical weaknesses, most major points covered, some very minor omissions, superior analysis.
85-88	at least one major point omitted, some inconsistencies in analysis, at least one major analytical weakness.
80-84	one or more major inconsistencies or analytical weaknesses, 1 or more major points not covered well or omitted.
76-79	two or more analytical weaknesses, at least two major issues omitted, others not covered thoroughly.
72-75	about half major points covered well, generally weaker than average analysis.
66-71	less than half major points covered well, generally weaker than average analysis.
56-65	basically a rehash of case, major analytical weaknesses.
<= 55	minimal effort, handed in something concerning case assigned.

Experiential Exercises

The text has a series of experiential exercises at the end of each chapter. Six of the possible 11 exercises are assigned (see Course Outline for due dates). These are all INDIVIDUAL PROJECTS. Each student will complete ALL the tasks assigned in Experiential Exercises in Chapters 2, 3, 4, 5, 9, and 11, and provide full justification for ALL conclusions or recommendations made. All reports must be typed, and include the complete citation of ANY sources used. These exercises will be graded according to the instructor's evaluation of how well the student has completed all the tasks specified in the exercise (up to 40 points). Additional factors considered in grading are organization, format, grammar, spelling, and lack of typos (10 points). All scores will be recorded and the lowest 2 dropped (4 x 50 points each = maximum of 200 points). [SLO 1,3,5]

Exams

There will four exams, plus a 50 question multiple choice post-test. The exams will consist of about 6 essay questions [SLO 5]}, and are intended to be completed in 50 minutes. Each exam will cover the readings in the text and any supplementary lecture material presented in class. The instructor reserves the right to substitute multiple choice exams for essay exams.

Attendance policy and participation

Because analytical skills and sound strategic thinking are best learned in a group setting, attendance and ***active*** participation in class discussions are expected. No penalty will be assessed for missed classes, nor will you be expected to notify me in advance of absences. Frequent absences, however, ***significantly*** reduce your chances for understanding the material. It is your responsibility to obtain copies of notes and handouts, and to keep up. The allowable exceptions to this are official university business (athletic events) illness or injury requiring a doctor's care, death or serious illness in your family that requires your absence from campus, court appearances, and other reasons resulting from ***factors beyond your control***. The key phrase here is "beyond your control". Normally, athletes are expected to submit work before trips, not after the completion of a trip to another school. Procrastination, the demands of your job, and job interviews, wherever they are conducted, ***are not*** legitimate excuses for presenting work late.

Cheating and plagiarism

All written assignments, including but not limited to exams and case reports, are expected to be EACH student's original work. Students may study together for exams, and may discuss cases. but may not cooperate in writing case reports. Any incident of cheating or plagiarism will be handled according to the Academic Code Conduct Violation process discussed in the Student Handbook.

Assessment Exam

All students taking Strategic Management are required to take the assessment exam covering the core courses as part of this course. The test will be administered near the end of the semester. The time for the test has not been determined. The test has been allotted 50 points, or 5 % of the total points. Students awarded 50 points for taking the exam, or 0 points if they fail to take the exam. No make-up will be allowed for this exam. Up to 50 additional points will be awarded as follows:

Student score in lowest quintile	no additional points
Student score in second quintile	12 additional points
Student score in third quintile	25 additional points
Student score in fourth quintile	37 additional points
Student score in fifth quintile	50 additional points

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For assistance on a College of Technology campus contact:
McGehee: Office of Special Student Services representative on campus; phone 870 222-5360; fax 870 222-1105.
Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; fax 870 364-5707.

Grade Reports

UAM will no longer mail grade reports to all students. You may access your grades through WeevilNet on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Statement on Disruptive Behavior

The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University Community, including behavior which breaches the peace or violates the rights of others.

Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent** and are subject to modification at the discretion of the instructor. Grading and any other policies may be modified at the discretion of the instructor, if the outcomes and/or intent of the modifications are to assist students in achieving the course goals. As stated in the grading section, the **instructor'**s evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

COURSE OUTLINE

Wednesday, August 25, 2010

Topics	Introduction and pretest

Friday, August 27, 2010

Topics	Strategic leadership and strategic process
Readings	Chapter 1, text.

Monday, August 30, 2010

Topics	Emergent strategy, strategic intent, etc.
Readings	Chapter 1, text.

Wednesday, September 1, 2010

Topics	External analysis: environment, 5-forces model
Readings	Chapter 2, text

Friday, September 3, 2010

Topics	strategic groups, life cycle and macroenvironment
Readings	Chapter 2, text

Wednesday, September 8, 2010

Topics	Internal factors: Company resources and capabilities, value chain
Readings	Chapter 3, text
Projects	Experiential Exercise 2

Friday, September 10, 2010

Case 1	Nintendo's Wii, C269+, text

Monday, September 13, 2010

Topics	Internal factors: factors supporting competitive advantage
Readings	Chapter 3, text

Wednesday, September 15, 2010

Case 2	Fresh Direct, C323+, text

Friday, September 17, 2010

Topics	complete material for Exam One

Monday, September 20, 2010

EXAM ONE covers Chapters 1-3

Wednesday, September 22, 2010

Topics	Intellectual assets: human capital and intellectual property
Readings	Chapter 4, text

Friday, September 24, 2010

Topics	Continue previous discussion
Readings	Chapter 4, text
Projects	Experiential Exercise 3

Monday, September 27, 2010

Topics	Business level strategies
Readings	Chapter 5, text

Wednesday, September 29, 2010

Topics	Business level strategies, continued
Readings	Chapter 5, text

Friday, October 1, 2010

Case 3	Schoolhouse Lane Estates, C74+, text **(Written Case 1)**

Monday, October 4, 2010

Topics	Business level strategies, continued
Readings	Chapter 5, text

Wednesday, October 6, 2010

Topics	Corporate level strategy, diversification
Projects	Experiential Exercise 4

Friday, October 8, 2010

Case 4	Weight Watchers International, C225+, text

Monday, October 11, 2010

Topics	Corporate level strategy, diversification
Readings	Chapter 6, text

Wednesday, October 13, 2010

Topics	Corporate level strategy, diversification
Readings	Chapter 6, text

Friday, October 15, 2010

EXAM TWO covers Chapters 4-6

Monday, October 18, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text

Wednesday, October 20, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text
Projects	Experiential Exercise 5

Friday, October 22, 2010

Topics	Strategy in the global environment
Readings	Chapter 7, text

Monday, October 25, 2010

Case 5	Ford, C278+, text

Wednesday, October 27, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Friday, October 29, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Monday, November 1, 2010

Case 6	Southwest Airlines, C194+, Text **(Written Case 2)**

Wednesday, November 3, 2010

Topics	Competitive dynamics
Readings	Chapter 8, text

Friday, November 5, 2010

Topics	Corporate governance and control
Readings	Chapter 9, text

Monday, November 8, 2010

Topics	Corporate governance and control
Readings	Chapter 9, text

Wednesday, November 10, 2010

EXAM THREE **covers Chapters 7-9**

Friday, November 12, 2010

Topics	Organizational structure and design
Readings	Chapter 10, text

Monday, November 15, 2010

Topics	Organizational structure and design
Readings	Chapter 10, text
Projects	Experiential Exercise 9

Wednesday, November 17, 2010

Case 7	Apple Inc, C155+, text

Friday, November 19, 2010

Topics	Organizational structure and design; begin leadership
Readings	Chapter 10, text

Monday, November 22, 2010

Topics	Leadership, ethics, and organizational learning
Readings	Chapter 11, text

Monday, November 29, 2010

Case 8	Keurig Coffee, C213+, text

Wednesday, December 1, 2010

Topics	Leadership, ethics, and organizational learning
Readings	Chapter 11, text

Friday, December 3, 2010

Topics	Innovation and entrepreneurship
Readings	Chapter 12, text
Projects	Experiential Exercise 11

Monday, December 6, 2010

Topics	Innovation and entrepreneurship
Readings	Chapter 12, text

Wednesday, December 8, 2010

ASSESSSMENT EXAM, part 1

Friday, December 10, 2010

ASSESSSMENT EXAM, part 2

Thursday, December 16, 2010

1:30 TO 3:30 P. M.
Two part comprehensive final

Part 1 is Exam 4	**covers Chapters 10 - 12**
Part 2 is Post-test	**covers entire course**

COURSE SYLLABUS
UNIVERSITY OF ARKANSAS AT MONTICELLO
SCHOOL OF BUSINESS
SYLLABUS

MGMT 4673 GLOBAL ORGANIZATIONAL BEHAVIOR AND THEORY SPRING 2010

Professor: Dr. Dennis Patterson
Office: 311 Babin Business Center
Phone: 870-460-1841
Fax: 870-460-1784
e-mail: pattersonj@uamont.edu

Office hours: 9:10 to 10:00 a.m. MWF, 11:10 a.m. to noon MTWHF; 1:10 to 2:00 TH and by appointment.

Class times: 8:10 to 9:30 TH. Class meets in room 313 Babin Business Center.

Required Text: Deresky, Helen, ***International Management: Managing Across Borders and Cultures, Text and Cases, 6th Edition***. 2008. Upper Saddle River, NJ: Prentice Hall, ISBN-10: 0-13-615418-2 (ISBN-13: 978-0-13-615418-1)

Optional but recommended: Six month subscription to either *The Economist* or *World Business* magazines.

Prerequisites: Management 3473, Principles of Management and Organizational Behavior, and Psychology 1013, Introduction to Psychology.

Course Description: This course concentrates on the cultural and social differences among major regions of the world and how they affect management practices. Problems of organization structure, motivation, leadership, HRM, and others are addressed. Extensive use of cases and in-class exercises.

Learning Outcomes The following student learning outcomes (SLOs) were adopted by the School of Business in 2008:

The student graduating from the School of Business at the University of Arkansas at Monticello will be able to:

1. demonstrate familiarity with theory and practice in the business core and in a chosen area of concentration,
2. demonstrate understanding of international business and international effects on US firms in an interdependent world,
3. be able to gather, analyze, and present results of research and business analysis,
4. demonstrate competence in the use of common business application software and an understanding of the role of information systems in business,.
5. demonstrate critical thinking and communication skills by analyzing business problems, and clearly presenting solutions to those problems, either orally or in writing.

The specific course objectives, or exams, exercises, or cases to which these SLOs are linked are indicated by a bracketed number at the end of each of the course objectives below.

Course Objectives:

As the only course in the School of Business focusing on organizational behavior, theory, and management in the international context, this course is designed to introduce you to cultural, environmental, technical, and economic problems of managers of multinational enterprises. The course emphasizes management, organizational behavior, cultural issues, and organizational structure, strategy, and design issues in multinational businesses.

At the completion of the first section of the course, students should be able to:

1. Discuss major political, social, legal, economic and technological factors and/or trends affecting international businesses,
2. Discuss how social responsibility and ethical behavior differentially affect managerial actions, depending on region,
3. Explain the effects of interdependence among subsidiaries and organizational headquarters on managerial decision making,
4. Define organizational culture, and discuss its relationship to national culture and to subcultures within the national culture,
5. Identify and explain the meaning and importance of the Hofstede and Tropenaar dimensions of national culture,
6. Thoroughly discuss the changes in management style required for any particular cluster of dimensions of national culture,
7. Explain and discuss how cultural and language differences complicate the communication process
8. Discuss mechanisms for reducing communication problems caused by cultural and language differences,

At the completion of the middle section of the course, students should be able to:

9. Explain how cultural factors affect negotiation styles and affect negotiation success,

10. List and fully discuss several mechanisms or actions that American negotiators need to take to overcome misunderstandings caused by cultural differences in negotiating style,

11. List and fully discuss motivations for firms to expand operations internationally, and the factors that affect choice of international strategy,

12. List and fully discuss several entry strategies, and identify conditions under which each is favorable,

13. List and fully discuss several motivations for entry into strategic alliances and joint ventures,

14. Identify and discuss management issues in strategic alliances, and the effects of national culture on alliances,

15. Explain the relationship between organizational structure and strategy, and how a particular structure would be favored as a means to help implement a particular generic strategy,

16. Discuss the use of control systems in international operations, potential problems, and the role of control systems in strategy implementation,

At the completion of the third section of the course, students should be able to:

17. Explain and discuss the variables associated with selection of the best candidate for an international assignment,

18. Discuss the types, thoroughness, and intensity of training necessary for expatriate managers and their families so that there is a high likelihood of success in an international assignment,

19. Compare and contrast compensation schemes for expatriate managers and discuss the linkage between compensation scheme and the firm's chosen strategy,

20. Identify and discuss major issues in developing a global management cadre,

21. Discuss the major differences existing among labor relations systems in different regions, or among major nations,

22. Identify and discuss major trends in cross cultural research on motivation, especially with respect to how motivation is affected by national culture, economics, and politics,

23. Identify and discuss major trends in cross cultural research on leadership, especially with respect to how motivation is affected by national culture,

24. Discuss how cultural factors affect direct work behaviors, and subordinate-superior relationships.

Course Grading

Students will be evaluated according to your instructor's assessment of performance on the following items.

Item	**Weights**		**Grades**
Paper	150 points		
Written case reports (4)	200 points	A	greater than or equal to 891 points
Exam One	200 points	B	between 781 and 890 point
Exam Two	200 points	C	between 661 and 780 points
Final	250 points	D	between 551 and 660 points
Total	1000 points	F	less than or equal to 550 points

Grading Standards

A greater than or equal to 89 per cent, or outstanding work, clearly demonstrating ability to synthesize, integrate material from several sources, and to apply principles.

B between 77 and 88 per cent, or very good work. Less skilled in synthesis and integration; ability to apply may be as good as above.

C between 66 and 76 per cent, or some aspects of work good, but major flaws, weaknesses or shortcomings exist. Only limited ability to synthesize, integrate, or apply concepts.

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All students must present four written case analyses. In these written reports, you will answer 3-4 questions concerning the case. Since there are several feasible solutions to each case, your grade will not depend on obtaining the "ideal" solution, but on how well you have applied the theory and principles discussed in the text, how well you have presented your case, and how thorough and logical you have been in your analysis. ABSOLUTELY NO CASE WILL BE ACCEPTED AFTER CLASS THE DAY IT IS DUE. ALL CASE REPORTS MUST BE TYPED: NO EXCEPTIONS ALLOWED. Students are expected to be prepared for discussion on all days on which cases are discussed. Failure to be prepared for more than two sessions will reduce participation grades. Use standard page margins (e.g. 1 inch on all sides), and a type face **no smaller than** 10 point. You may single space. Try to limit your analysis to no more than 4 pages, NOT INCLUDING exhibits. Unlimited charts and exhibits are allowed.

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There will be three exams, each covering about one third of the material. Exams will cover the readings in the text, and ***any lecture material supplemental to these materials***. Exams will consist of about 8 essay questions, for which you will have the full class period to complete. About 25 to 30 sample questions, from which the exam questions **may** be taken, will be distributed about a week before each exam. These questions will not test your knowledge of facts, per se, but your ability to apply principles, to understand limitations of particular techniques, to explain differences and similarities between the perspectives taken by various authors, and similar types of questions. NO MAKEUP EXAM WILL BE GIVEN EXCEPT FOR EXTREME SITUATIONS. The desire to leave early for a weekend, a break, or for an interview, or holding non-refundable airline tickets for any day before the official date a break begins, are not extreme situations.

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COURSE OUTLINE

January 14 to February 19

Topics	Introduction, pretest Global Environment Social Responsibility and Ethics The Role of Culture Communication Across Cultures
Readings	Chapters 1 to 4, text
Written Case	The Careless Collaborators
Exercises	As assigned (Done in class)
Cases	Coca-Cola in Chin: The Big Disconnect Allure Cruise Line. Part 1 **(Written Case 1) Due February 4** Allure Cruise Line. Part 2 **(Written Case 2) Due February 16**

February 22

EXAM ONE Covers Chapters 1-4

February 24 to April 6

Topics	Cross Cultural Negotiation and Decision Making Strategy Formulation Alliances and Strategy Implementation Organizational Structure and Control Systems
Readings	Chapters 5-8 , text
Exercises	As assigned (Done in class)
Cases	Dell's Problems in China Renault – Nissan: The Paradoxical Alliance Allure Cruise Lines, Part 3 **(Written Case 3) Due April 1**

April 8 **EXAM TWO** Covers Chapters 5-8

April 13 to May 4

Topics	Staffing, Training and Motivation Developing a Global Management Cadre (staff) Motivation and Leadership
Readings	Chapters 9 - 11 , text
Exercises	As assigned (Done in class)
Cases	A First Time Expatriate's Experience in a JV in China Allure Cruise Lines, Part 4 **(Written Case 4) Due April 28**

Wednesday, May 5

FINAL EXAM **10:30 to 12:30**
Covers Chapters 9-11 plus comprehensive post-test

COURSE SYLLABUS
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SYLLABUS

MGMT 4673 GLOBAL ORGANIZATIONAL BEHAVIOR AND THEORY SPRING 2010

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Disclaimer

This syllabus IS NOT a contract. All statements made herein about exam length, material covered, and other related matters are **statements of intent** and are subject to modification at the discretion of the instructor. Grading and any other policies may be modified at the discretion of the instructor, if the outcomes and/or intent of the modifications are to assist students in achieving the course goals. As stated in the grading section, the **instructor'**s evaluation of essay exams, case reports, and projects determines grades awarded to each assignment or exam. I will make efforts to be fair and unbiased in grading, applying the stated case and project standards uniformly to all students. If students do not wish to abide by the syllabus as written, they may withdraw from the class without penalty.

COURSE OUTLINE

January 14 to February 19

Topics	Introduction, pretest Global Environment Social Responsibility and Ethics The Role of Culture Communication Across Cultures
Readings	Chapters 1 to 4, text
Written Case	The Careless Collaborators
Exercises	As assigned (Done in class)
Cases	Coca-Cola in Chin: The Big Disconnect Allure Cruise Line. Part 1 **(Written Case 1) Due February 4** Allure Cruise Line. Part 2 **(Written Case 2) Due February 16**

February 22

EXAM ONE Covers Chapters 1-4

February 24 to April 6

Topics	Cross Cultural Negotiation and Decision Making Strategy Formulation Alliances and Strategy Implementation Organizational Structure and Control Systems
Readings	Chapters 5-8 , text
Exercises	As assigned (Done in class)
Cases	Dell's Problems in China Renault – Nissan: The Paradoxical Alliance Allure Cruise Lines, Part 3 **(Written Case 3) Due April 1**

April 8 **EXAM TWO** Covers Chapters 5-8

April 13 to May 4

Topics	Staffing, Training and Motivation Developing a Global Management Cadre (staff) Motivation and Leadership
Readings	Chapters 9 - 11 , text
Exercises	As assigned (Done in class)
Cases	A First Time Expatriate's Experience in a JV in China Allure Cruise Lines, Part 4 **(Written Case 4) Due April 28**

Wednesday, May 5

FINAL EXAM **10:30 to 12:30**
Covers Chapters 9-11 plus comprehensive post-test

UNIVERSITY OF ARKANSAS, MONTICELLO
SCHOOL OF BUSINESS
Course Syllabus

MGMT 4663 **ADVANCED ORGANIZATIONAL BEHAVIOR & THEORY** **Fall 2010**

Class time: 1:40pm - 3:00pm. T/TH

Course Prerequisites: MGMT 3473 and PSY 1013

Required Texts:

McShane/Von Glinow. ***Organizational Behavior, 5/E***,
ISBN 13-9780073381237

Instructor:

Dr. Michael Alexander Sr.
Office: 312 B Babin Business Center
Phone: (870) 460-1241
E-mail: alexander@uamont.edu
Website: www.uamont.edu/facultyweb/alexander

Office hours:

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1. Describe five organizational behavior trends and discuss their effects on the workplace..

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4. Describe values and explain why values congruence is important.

5. Describe the three features of social learning theory.

6. Describe Kolb's experiential learning model and the action learning process.

7. Describe the four dimensions of emotional intelligence.

8. Discuss the practical implications of motivation theories relating to needs and drives.

9. Describe the characteristics of effective goal setting and feedback.

10. Discuss the advantages and disadvantages of job specialization.

11. Describe the five elements of self leadership.

12. Identify the different types of stressors in the workplace.

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3	Chapter 1,2,3,4,5
4	Chapter 1,2,3,4,5
5	Exam 1
6	Chapter 6,7,8,9
7	Chapter 6,7,8,9
8	Exam 2
9	Chapters 10,11,12
10	Chapters 10,11,12
11	Chapters 10,11,12
12	Chapters 10,11,12
13	Exam 3
14	Chapters 13,14,15,

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FINAL PROJECT: I will be assigning individual case assignments this semester. You will be required to synthesis the information concerning the case and submit the results to me in an APA research type format. All case studies must be submitted electronically via email to my address (alexander@uamont.edu). Case studies that are not submitted via electronically to my email will not be accepted. I expect everyone to critically look through the material and submit good substantive information. Individual projects that are not substantive in content will not receive favorable marks.

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AA Doc. 8/9//2010

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School of Business
University of Arkansas at Monticello
MKT 3403 Principles of Marketing 4240

Dr. Roy F. Cabaniss Office: BBC 309 Phone: work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org
web page: http://cabanisspc.uamont.edu/~moodle
Office Hours: Monday, Wednesday, 1000-1200 & 1300-1600, Tuesday 1500-1600 (usually in room 213) & by appointment.
Texts: *Basic Marketing* Perrault & McCarthy (17 ed) 0073529806 McGraw Hill Irwin
Prerequisites: Microeconomics

Objectives: Specific objectives for each chapter are given upon the website. In general, upon completion of this course, you should be able to:

- Display a comprehension and application of the marketing concept.
- Display a comprehension and application of the marketing mix.
- Display a comprehension and application of marketing research.
- Display a comprehension and application of marketing.
- Display a comprehension and application of the evolution of marketing.
- Display a comprehension and application of consumer behavior and industrial buying behavior.

Course Format: Classes will normally be conducted utilizing a combination of lecture, case analysis and simulations (games). In order for the classroom experience to be meaningful and interesting, it is critical that students come to class prepared and contribute to the discussion. Individuals who neither prepare for class nor participate in discussion have traditionally performed very poorly in the class. Readings will be assigned throughout the semester and will be used in the daily discussions. **You are required to create an account on the course website and monitor it on a daily basis**.

Evaluation: Points will be assigned as follows:

400	4 tests at 100 points each.
200	Comprehensive final
300	Brand You
100	Quizzes - Crib sheets - in class participation
1000	

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

Crib Sheets / Study Guides : The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance. If a student is taking a makeup that is not for an official university

function they will not be allowed to have a crib sheet. Crib sheets will be turned in after the test is taken. Students are expected to create their own crib sheet hence if two or more students turn in duplicate crib sheets, one of the students is guilty of plagiarism and the other is guilty of condoning it and neither of them shall get any points for their crib sheet.

Make-up Exams and Quizzes: There will be no make up quizzes. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve**.

Homework / Brand You Homework will be done on an individual basis. **ALL HOMEWORK MUST BE TURNED IN TYPED AND ON TIME!** A misspelled word on a homework will automatically reduce the grade on the homework by 20%. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family).

Miscellaneous will include participation in the classroom discussions, short papers, quizzes, cases and any in-class exercises. Typically there is no makeup for any miscellaneous grade.

Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. If crib sheets are allowed for a test, the size if your crib sheet is a function of the number of absences you have (the more absences, the smaller the crib sheet). A roll will typically be passed around for each class and your signature on that roll is evidence of attendence. It is the student's responsibility to sign the daily roll.

Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the fast track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes.

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- cellphones
- pda's
- computers
- music players
- software on a computer that is not being used by the professor (such as solitaire, checkers or

other games.)
- websites that are not being discussed in the class (facebook, myspace)
- any browser when the professor did not tell you to be using a browser
- being called on a cell phone with an audible signal (set your cell on vibrate before coming into class)
- sending or looking at a received text message.

If a student violates this policy they are assumed to be fully cognizant of the material being covered. If a curve is given on the next test, the violator will not gain the benefit of the curve. **Every violation will have a penalty of 10 points being deducted from the student's semester total**.

Academic Dishonesty and Misconduct: see page 63 of the 2005-2007 College Bulletin. Academic dishonesty and/or misconduct constitute a major violation of professional ethics and will not be tolerated. These include but are not limited to the use of illegally obtained notes or exams, having someone else do your homework, drawing of exam answers from other's exams, the sharing of exam answers with others, and plagiarism of any turned in material.

The instructor in this course does not allow students to take copies of the examination outside the classroom or the instructor's office for any reason. Any student who takes possession of any exam from this course by this instructor (no matter whose it may have been or may be) outside the supervision of the instructor, even for a minute, will receive an "F" in the course. Similarly, any student who does not turn in the exam provided them during the examination period will receive an "F" in the course. The instructor will review the exams in class but not will not return them to students permanently.

From time to time some students are confused about what exactly constitutes plagiarism. In its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

Additional Grading Issues
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90%-100% = A 80%-89% = B 70%-79% = C 60%-69% = D < 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

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Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

Withdrawal and Drop and Add.: see page 80 of the 2005-2007 College Bulletin. All such actions are the responsibility of the student.

An Overall Comment: If you believe that what has been outlined above is not in accordance with your general view of what education should be or your general life style, I urge you strongly to drop the class as soon as possible and make room for someone who feels differently. The instructor welcomes responsible students willing to work hard to obtain a reasonable education that will prepare them for a rewarding career.

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http://cabanisspc.uamont.edu/~moodle

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Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

School of Business
University of Arkansas at Monticello
Spring 2008

MKT 3453 Marketing Communications 424501

Dr. Roy F. Cabaniss Office: BBC 309 Phone: work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org
web page: http://cabanisspc.uamont.edu/~moodle http://www.housedraco.org

Office Hours: Monday 1000-1200 & 1300-1700: Tuesday 1500-1600: Wednesday 1000-1200, 1300-1600: Thursday 1500-1600: & by appointment.

Texts: No formal text: Assignments will be based upon notes and handouts. Several lectures will be based upon the contents of a Principles of Marketing textbook .

Course Description: When considering the Marketing Mix, the element known as Promotion is usually viewed as the most easily changed element. Promotion includes all ways of communicating about a idea, good or service and as such it is typically the first element of the marketing mix to interact with the customer.

Objectives: Upon completion of this course, you should be able to:

1. Analyze promotional opportunities
2. Create an advertisement
3. Design a public relations campaign
4. Design a sales promotion.
5. Create a web site (optional depending upon the time and material covered in the semester.)
6. Create a promotional plan

Course Format: Classes will normally be conducted utilizing a combination of lecture, and project work.. In order for the classroom experience to be meaningful and interesting, it is critical that students come to class prepared and contribute to the discussion. Individuals who neither prepare for class nor participate in discussion have traditionally performed very poorly in the class. Readings will be assigned throughout the semester and will be used in the daily discussions.

Evaluation: Points will be assigned as follows:

300 (3 tests @ 100 each covering roughly three weeks lecture each)
50 product /people pictures
50 Flyer
50 Green screen
50 Bill board
100 UAM video commercial
100 Public service video commercial
100 Product TV ad
100 Homework / miscellaneous
100 Final Exam
1000 TOTAL

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance.

Make-up Exams: There will be no make up exams. There will be no make up quizzes. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. The instructor must be notified beforehand for there to even be a remote possibility of variance.

At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve.**

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Software used: Gimp, Audacity, Pinnacle, Ulead, Linux, Kino, Openoffice Draw, Impress, Powerpoint, Bluefish.

Miscellaneous will include participation in the classroom discussions, short papers, quizzes, cases and any in-class exercises.

Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the

excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse. Typically we do not accept excuses.

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someone who feels differently. The instructor welcomes responsible students willing to work hard to obtain a reasonable education that will prepare them for a rewarding career.

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School of Business
University of Arkansas at Monticello
Consumer Behavior
MKT 3463 424601

Prerequisites: Introduction to Marketing (MKT 3403)

Texts: *Consumer Behavior,* 11th edition, Hawkins & Mothersbaugh, 0073381107

Dr. Roy F. Cabaniss **Office:** BBC 309 **Phone:** work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org when you email me put the word "student" in the subject line.

Web page: http://cabanisspc.uamont.edu

Office Hours: Monday & Wednesday, 1000 – 1200, 1330 - 1600 (Babin 309), Tuesday & Thursday 1230 – 1330 and after Marketing Research class in Babin 213, Thursday 1230 – 1330 & by appointment.

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Special Policies: Absenteeism, Plagiarism, Cheating & Electronic Devices
Plagiarism & Cheating: Academic Code Violations: The Academic Code on page 44 of the 2009-2011 College Catalog will be strictly enforced. Violations of the Academic Code such as cheating or plagiarism will be adjudicated through the Academic Violations Process on page 44 and any of the penalties listed are possible. It is specifically noted that possession of any tests which were written or administered by Dr. Cabaniss is strictly prohibited and shall be viewed as a violation of US Copyright law and prosecuted accordingly.

From time to time some students are confused about what exactly constitutes plagiarism. In its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. In particular and in the specific, copying material from the web for your own papers / turn in is plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

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Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the fast track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes.

Official activities: Students who miss class for official university functions are not penalized for doing so. Arrangements will be made for the turning in of assignments, taking of tests and other matters. If a student missed a quiz, that quiz will not enter into the student's grade calculation.

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Special Dates of Concern:

Aug 25 Classes start
Aug 31 Last day to add classes
Sept 6 Labor day
Oct 20 Business Day

Nov 8 Preregistration

Nov 10 Last day to drop with a W

Nov 24-26 Thanksgiving classes closed

Dec 7 Last day to withdraw from class

Dec 10 Last day of classes

Dec 13-17 Finals

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Objectives: Specific objectives for each chapter are given upon the website. Upon completion of this course, you should be able to:

- Utilize the tripartite structure of the consumer decision making process to analyze which influences are dominant in a given consumption experience.
- Understand the consumer decision making process.
- Analyze social influences
- Understand personality issues in a CB context.
- Gather the necessary marketing information to make an informed CB decision.

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Topics Schedule:

External influences
Internal influences
Decision making

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Special Projects:

Through watching a series of videos, the students will trace attitude development and write a paper / take a test on how these attitude changes took place.

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Testing and Evaluation:

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctor's note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

Crib Sheets / Study Guides: The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance. The more absences a student has, the smaller the crib sheet. If a student is taking a makeup that is not for an official university function they will not be allowed to have a crib sheet. Crib sheets will be turned in after the test is taken. Students are expected to create their own crib sheet hence if two or more students turn in duplicate crib sheets, one of the students is guilty of plagiarism and the other is guilty of condoning it and neither of them shall get any points for their crib sheet.

Make-up Exams and Quizzes: There will be no make up quizzes. If a student misses a quiz due to an official university activity, that quiz will not count towards their grade, either in their favor or against them. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve.**

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Class Schedule:
Test 1: After 1,2,3,4, 5, 6 & 7 are covered

Test 2 After Chapters 8, 9, 10, 11, and 12 are covered

Test 3 After Chapters 13, 14, 15, 16. 17, 18

Paper on Attitude development will be due a week after the conclusion of the appropriate video.

Grading:
Evaluation: Points will be assigned as follows:

200	Test 1 External Influence
200	Test 2 Internal Influences
200	Test 3 Decision Making
200	Comprehensive Final
200	Quizzes – Attitude development exercise
1000	

The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:
90%-100% = A

80%-89% = B

70%-79% = C

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For Assistance on a College of Technology Campus contact:
McGehee: Office of Special Student Services representative on campus;
phone 870 222-5360; fax 870 222-1105.

Crossett: Office of Special Student Services representative on campus; phone 870 364-6414; Fax 870 364-5707.

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School of Business

University of Arkansas at Monticello

Channels of Distribution MKT 3483 424801

Dr. Roy F. Cabaniss Office: BBC 309 Phone: work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org to email me, put the word Student in the subject line along with the class the email is associated with.
web page: http://cabanisspc.uamont.edu/~moodle

Office Hours: Monday 0900-1000, 14:30-1600 Tuesday 0930-1100, 1500-1600 Wednesday 0900-1000, 14:30-1600 Thursday 0930-1100 & by appointment.
Texts: *Supply Chain Logistics Management,* Bowersox, Closs, & Cooper, 2d ed., 0072947888
Prerequisites: Introduction to Marketing,

Course Description: When considering the Marketing Mix, the element known as Place (also known as the channels of distribution) is considered the element most subject to strategic planning. This course is a detailed examination of the Place element of the Marketing Mix.

Objectives: Specific objectives for each chapter are given upon the website. Upon completion of this course, you should be able to:

1. Plan the materials management of a manufacturing firm
2. Plan the physical distribution of a manufacturing firm.
3. Calculate the least cost solution for a five distribution center trucking firm.
4. Plan and coordinate a full channel of distribution for a manufacturing firm.
5. Do a cost benefits analysis of a firms distribution system

The problems and calculations used in this class go throughout the text and semester. Not only that but the supposition that the student knows how to work a particular type of problem is woven throughout the text and lecture and is a precondition for fully understanding much of the material. It is expected that at least 1/3 of the semester will be occupied with how to calculate many different scenarios and problems. Accordingly the problem based objectives are going to be listed here and will be addressed in class before they are required for understanding a given block of material in the text or lecture.

6. Cost/profit calculations for a manufacturer or shipping firm.
7. Fuel allowances impact upon cost/profits.
8. Optimal solutions for multiple manufacturing plants and destinations (linear programming)
9. Linear programming for a trucking firm.
10. Retail demand estimation
11. Wholesale/manufacturing demand estimation
12. Stochastic usage in demand prediction models
13. Economic Order Quantity.
14. EOQ with probabilistic demand
15. Integrating EOQ models with linear programming based shipping models to provide a analytical method for evaluating the supply chain for a company.

Course Format: Classes will normally be conducted utilizing a combination of lecture, case analysis and simulations (games). In order for the classroom experience to be meaningful and interesting, it is critical that students come to class prepared and contribute to the discussion. Individuals who neither prepare for class nor participate in discussion have traditionally performed very poorly in the class. Readings will be assigned throughout the semester and will be used in the daily discussions. **You are required to create an account on the course website and monitor it on a daily basis.** The software which the instructor has available is on CD. If you provide your own computer you can install any and all of the software associated with this class upon your system.

Evaluation: Points will be assigned as follows:

300 tests
300 Problem solving, and questions from the back of each chapter
200 Comprehensive Final
100 In class participation, quizzes and discussion
100 Simulation
1000 TOTAL

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctor's note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

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Most of my former students would tell you that you must know the material to obtain a good score. They will also tell you that you **MUST** study every night to keep up in this class. The final exam will be comprehensive. I place a value in understanding that students have learned and retained the information in the course.

Class Discussions/problems: At the back of each chapter there are certain problems/questions which the instructor will designate as "important". These will be assigned as homework to be written up and answered by the student outside of class. **These answers will be turned in typed.**

Students will then be called upon in class to discuss their answers and show the rest of the class how they arrived at that answer. (Who will be called upon to answer the questions will be determined at the start of the semester. The instructor will prepare a randomly generated list of the class members names to determine the order in which students will be called on) As an example, if a question is worth 10 points, this in class discussion will be worth 7 of those 10 points.

Simulation: The class will spend time during the semester playing a logistics simulation. The grade for this portion of the semester will be a function of how the student performs during that simulation.

Transportation Calculations: Certain problems and techniques are integral to a study of this topic. There will be homework and examinations to ensure that the students can do these types of calculations.

Additional Points: The instructor at his choosing may add or subtract up to 50 points as deemed necessary for issues such as, but not limited to, class participation, pop test, group participation, and extra credit projects. If a student is administered a pop quiz for reading the day's assignment those points will be considered additional, thereby raising the total number of points available for that student.

Grading:
90%-100% = A 80%-89% = B 70%-79% = C 60%-69% = D < 60% = F <P> The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse. Typically we do not accept excuses.

Quite simply, the instructor does not care what excuse you give. If you are not in class, you made the decision to be absent. You are adults and can determine your own priorities. The only instances where a make-up of any sort fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). In the event a student experiences a "serious problem" they will be given the class average as a grade for that homework. The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse. I maintain the right to take whatever

steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse. In addition to this, if at any time the absences in the class total 20% or more of the class, a Pop quiz will be given.

Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the fast track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes.

Academic Dishonesty and Misconduct: Academic dishonesty and/or misconduct constitute a major violation of professional ethics and will not be tolerated. These include but are not limited to the use of illegally obtained notes or exams, having someone else do your homework, drawing of exam answers from other's exams, the sharing of exam answers with others, and plagiarism of any turned in material. At minimum violations will result in an "F" in the course, as well as recommended expulsion from the university.

The instructor in this course does not allow students to take copies of the examination outside the classroom or the instructor's office for any reason. Any student who takes possession of any exam from this course by this instructor (no matter whose it may have been or may be) outside the supervision of the instructor, even for a minute, will receive an "F" in the course. Similarly, any student who does not turn in the exam provide them during the examination period will receive an "F" in the course. The instructor will review the exams in class but not will not return them to students permanently.

From time to time some students are confused about what exactly constitutes plagiarism. In its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

Withdrawal and Drop and Add.: see page 80 of the 2005-2007 College Bulletin. All such actions are the responsibility of the student.

An Overall Comment: If you believe that what has been outlined above is not in accordance with your general view of what education should be or your general life style, I urge you strongly to drop the class as soon as possible and make room for someone who feels differently. The instructor welcomes responsible students willing to work hard to obtain a reasonable education that will prepare them for a rewarding career.

A Tentative and Ambitious Course Outline is on the website

Course Sequence: Materials will be covered in the order of the Chapters in the Book.

UAM Required Portions:

Mailing Grade Reports: UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Students with Disabilities: It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

School of Business
University of Arkansas at Monticello

Special Topics in Marketing: International Marketing MKT 4473 424701

Dr. Roy F. Cabaniss Office: BBC 309 Phone: work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org
web page: http://cabanisspc.uamont.edu/~moodle http://www.housedraco.org

Office Hours: Monday, Wednesday, 1000-1200 & 1300-1600, Tuesday 1500-1600 (usually in room 213) & by appointment.

Texts: Marketing Best Practices, 2d edition 0030349990 (The book is not in the bookstore, I have found it online for about 75 cents)

Course Description: An examination of International Marketing from a cultural and economic perspective. An introduction to the nature of international marketing and its components. The opportunities in global markets and the challenges of global marketing will be examined with an emphasis on strategic implications of competition in various national markets.

Objectives: Upon completion of this course, the course participant should be able to do the following:

- Identify, explain, and evaluate the important concepts in international marketing strategy
- Access and effectively utilize sources of data and information necessary to complete industry and company analyses.
- Describe the impact of economic, cultural, and political environments on international marketing;
- Identify the factors that influence the change in the product and service markets around the world.
- Understand the impact of trade environments and socio-cultural environments on the international marketing strategy.
- Discuss the impact of Internet technologies on global product and service markets and the international marketing strategy.
- Understand the impact of political and legal environment on the international marketing strategy.
- Describe strategic elements involved in creating a competitive advantage at the global market place.
- Perform a country/cultural analysis.

Course Format: Classes will normally be conducted utilizing a combination of lecture and discussion. In order for the classroom experience to be meaningful and interesting, it is critical that students come to class prepared and contribute to the discussion. Individuals who neither prepare for class nor participate in discussion have traditionally performed very poorly in the class. There is a direct correlation between class attendance / participation and a student's grades.

Evaluation: Points will be assigned as follows:

400	2 tests @ 200 points each
300	in class discussion / cultural video analysis / Miscellaneous
200	Country / Cultural Analysis
100	Final exam comprehensive

1,000 Total

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance.

Make-up Exams: There will be no make up exams. There will be no make up quizzes. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. The instructor must be notified beforehand for there to even be a remote possibility of variance.

At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve**.

Homework Homework will be done on an individual basis. **ALL HOMEWORK MUST BE TURNED IN TYPED AND ON TIME!** A misspelled word on a homework will automatically reduce the grade on the homework by 20%. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family).

Miscellaneous will include participation in the classroom discussions, short papers, quizzes, cases and any in-class exercises.

Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. If crib sheets are allowed for a test, the size if your crib sheet is a function of the number of absences you have (the more absences, the smaller the crib sheet). A roll will typically be passed around for each class and your signature on that roll is evidence of attendance. It is the student's responsibility to sign the daily roll.

Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the

fast track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes. After the first three tardy, each subsequent tardy will take off 5 points

Electronic Devices Policy: While electronic devices are ubiquitous the need to access them constantly is not. Students accessing electronic devices during class distract other students, cause the student to miss lecture content and distract the student themselves. Therefore the following policy is in effect.

Students are not allowed to access (or be accessed by) any electronic device during class without the professors explicit permission. In simple terms this means the professor will tell you what you are to be doing with the electronics in class (as in we are to use specific pieces of software, go to the following website, take out your calculator etc.).

Among the hardware / actions expressly forbidden are:

- cellphones
- pda's
- computers
- music players
- software on a computer that is not being used by the professor (such as solitaire, checkers or other games.)
- websites that are not being discussed in the class (facebook, myspace)
- any browser when the professor did not tell you to be using a browser
- being called on a cell phone with an audible signal (set your cell on vibrate before coming into class)
- sending or looking at a received text message.

If a student violates this policy they are assumed to be fully cognizant of the material being covered. If a curve is given on the next test, the violator will not gain the benefit of the curve. **Every violation will have a penalty of 10 points being deducted from the student's semester total**.

Academic Dishonesty and Misconduct: see page 63 of the 2005-2007 College Bulletin. **A**cademic dishonesty and/or misconduct constitute a major violation of professional ethics and will not be tolerated. These include but are not limited to the use of illegally obtained notes or exams, having someone else do your homework, drawing of exam answers from other's exams, the sharing of exam answers with others, and plagiarism of any turned in material. At minimum violations will result in an "F" in the course, as well as recommended expulsion from the university.

The instructor in this course does not allow students to take copies of the examination outside the classroom or the instructor's office for any reason. Any student who takes possession of any exam from this course by this instructor (no matter whose it may have been or may be) outside the supervision of the instructor, even for a minute, will receive an "F" in the course. Similarly, any student who does not turn in the exam provided them during the examination period will receive an "F" in the course. The instructor will review the exams in class but not will not return them to students permanently.

From time to time some students are confused about what exactly constitutes plagiarism. In

its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

Additional Grading Issues
The instructor at his choosing may ADD or SUBTRACT up to 100 points as deemed necessary for issues such as, but not limited to, class participation, pop tests, group participation, and extra credit projects. The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:

90%-100% = A 80%-89% = B 70%-79% = C 60%-69% = D < 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

GRADES WILL BE POSTED ON THE WEB and outside my office.
You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

Classroom Conduct: Such things as the following should go without saying and like most of this document is written for a small minority. Students should behave professionally in class as they would in a business meeting. This entails not talking to other students during lecture like silly high school students; reading material such as newspapers, texts, etc.; studying other class material; and sleeping or simply not paying attention. Any student behaving in that manner during class will be asked to leave, will be counted as absent for the day and may be dropped from the class.

Withdrawal and Drop and Add.: see page 80 of the 2005-2007 College Bulletin. All such actions are the responsibility of the student.

An Overall Comment: If you believe that what has been outlined above is not in accordance with your general view of what education should be or your general life style, I urge you strongly to drop the class as soon as possible and make room for someone who feels differently. The instructor welcomes responsible students willing to work hard to obtain a reasonable education that will prepare them for a rewarding career.

A Tentative and Ambitious Course Outline-- is presented on the web at
http://cabanisspc.uamont.edu/~moodle

UAM Required Portions:

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Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

School of Business
University of Arkansas at Monticello
Marketing Research
MKT4623 426201

Prerequisites: Introduction to Marketing (MKT 3403), Business Statistics II (GB 3233)
Texts: *The Survey Research Handbook*, 3rd Edition, Alreck & Settle 0072945486
NCSS Statistical Software NCSS Software (note if you do not purchase the text from the bookstore then you have to purchase the software from the bookstore. We have a special deal from the manufacturer for our students to purchase the software at a 90% discount.) When you but this software, install it on your home computer.

Dr. Roy F. Cabaniss Office: BBC 309 **Phone:** work 460-1441 home 367-6909
E-mail: cabaniss@uamont.edu rcaban@housedraco.org when you email me put the word "Student" in the subject line.
Web page: http://cabanisspc.uamont.edu
Office Hours: Monday & Wednesday, 1000 – 1200, 1330 - 1600 (Babin 309), Tuesday & Thursday 1230 – 1330 and after Marketing Research class in Babin 213, Thursday 1230 – 1330 & by appointment.
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Special Policies: Absenteeism, Plagiarism, Cheating & Electronic Devices
Plagiarism & Cheating: **Academic Code Violations: The Academic Code on page 44 of the 2009-2011 College Catalog will be strictly enforced.** Violations of the Academic Code such as cheating or plagiarism will be adjudicated through the Academic Violations Process on page 44 and any of the penalties listed are possible. It is specifically noted that possession of any tests which were written or administered by Dr. Cabaniss is strictly prohibited and shall be viewed as a violation of US Copyright law and prosecuted accordingly.

From time to time some students are confused about what exactly constitutes plagiarism. In its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. In particular and in the specific, copying material from the web for your own papers / turn in is plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

Electronic Devices Policy: While electronic devices are ubiquitous the need to access them constantly is not. Students accessing electronic devices during class distract other students, cause the student to miss lecture content and distract the student themselves. Therefore the following policy is in effect.

Students are not allowed to access (or be accessed by) any electronic device during class without

the professors explicit permission. In simple terms this means the professor will tell you what you are to be doing with the electronics in class (as in we are to use specific pieces of software, go to the following website, take out your calculator etc.).

Among the hardware / actions expressly forbidden are:

- cell phones
- pda's
- computers
- music players
- software on a computer that is not being used by the professor (such as solitaire, checkers or other games.)
- websites that are not being discussed in the class (facebook, myspace)
- any browser when the professor did not tell you to be using a browser
- being called on a cell phone with an audible signal (set your cell on vibrate before coming into class)
- sending or looking at a received text message.

Every violation will have a penalty of 10 points being deducted from the student's semester total.

Absenteeism & Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. If crib sheets are allowed for a test, the size if your crib sheet is a function of the number of absences you have (the more absences, the smaller the crib sheet). A roll will typically be passed around for each class and your signature on that roll is evidence of attendance. It is the student's responsibility to sign the daily roll.

Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the fast track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes.

Official activities: Students who miss class for official university functions are not penalized for doing so. Arrangements will be made for the turning in of assignments, taking of tests and other matters. If a student missed a quiz, that quiz will not enter into the students' grade calculation.

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Special Dates of Concern:

Aug 25 Classes start
Aug 31 Last day to add classes
Sept 6 Labor day
Oct 20 Business Day
Nov 8 Preregistration

Nov 10 Last day to drop with a W
Nov 24-26 Thanksgiving classes closed
Dec 7 Last day to withdraw from class
Dec 10 Last day of classes
Dec 13-17 Finals

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Objectives: Specific objectives for each chapter are given upon the website. Upon completion of this course, you should be able to:

- Know the terminology and processes of performing market research.
- Design a research project such that the results will be statistically significant.
- Analyze market research data.
- Compute and interpret statistical information.
- Among the statistical techniques used will be Chi-square, Cronbach's α, T-Tests, ANOVA, Multiple regressions, sample size calculation and others.
- Utilize contemporary software in market research situations. Among the software which will be used are a spreadsheet and a statistical program.

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Topic Schedule:
Research & project design
Survey design
Survey administration and processing
Data analysis nonparametric
Data analysis parametric
Data Analysis... advanced
Presenting the results.
****

Special Project:
Each student will design a research project, write a survey, administer the survey, enter the data, analyze the data, write a final report and present that report to class.
****

Testing and Evaluation:
Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctor's note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

Crib Sheets / Study Guides: The Professor may give the students a piece of paper which they

may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance. The more absences a student has, the smaller the crib sheet. If a student is taking a makeup that is not for an official university function they will not be allowed to have a crib sheet. Crib sheets will be turned in after the test is taken. Students are expected to create their own crib sheet hence if two or more students turn in duplicate crib sheets, one of the students is guilty of plagiarism and the other is guilty of condoning it and neither of them shall get any points for their crib sheet.

Make-up Exams and Quizzes: There will be no make up quizzes. If a student misses a quiz due to an official university activity, that quiz will not count towards their grade, either in their favor or against them. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve.**

****

Tests will be as each chapter is finished.
Marketing Research Project final turn in will be due a week before the last day of class.

Grading
Evaluation: Points will be assigned as follows:

400	Tests
200	Comprehensive Final
200	Project
50	Homework & Misc.
75	Type of data test
75	(theory test)
1000	TOTAL

The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:

90%-100% = A
80%-89% = B
70%-79% = C
60%-69% = D
< 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

GRADES will be posted outside my office.

You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.
****

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For Assistance on a College of Technology Campus contact:
McGehee: Office of Special Student Services representative on campus;
phone 870 222-5360; fax 870 222-1105.
Crossett: Office of Special Student Services representative on campus; p
phone 870 364-6414; fax 870 364-5707.

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Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.

School of Business
University of Arkansas at Monticello
Spring 2009
Marketing 4663 Marketing Management 426601

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E-mail: cabaniss@uamont.edu rcaban@housedraco.org
web page: http://cabanisspc.uamont.edu/~moodle http://www.housedraco.org
Office Hours: Monday, Wednesday 1000-1200 & 1300-1600, Tuesday 1500-1600 (usually in room 213) & by appointment.
Texts: *The Wall Street Journal,* Daily Newspaper.

Strategic Marketing Problems, 11th edition Kerin & Peterson 0131871528
You would be well advised to get a principles of marketing book for this semester.
Prerequisites: 12 hours of marketing

Required: Reading the articles from The Wall Street Journal in the Marketplace section and other articles as assigned.

Objectives: Upon completion of this course, you should be able to:

- Analyze a marketing situation,
- Determine the marketing information necessary to make an informed decision
- Gather the necessary marketing information
- Make a decision
- Implement the marketing decision
- Monitor the outcome of the marketing decision
- Present all of the above to a third party

Course Format: Classes will normally be conducted utilizing a combination of lecture, discussion of current events, case analysis and simulations (games). In order for the classroom experience to be meaningful and interesting, it is critical that students come to class prepared and contribute to the discussion. Individuals who neither prepare for class nor participate in discussion have traditionally performed very poorly in the class. Readings will be assigned throughout the semester and will be used in the daily discussions.

300	class wall street discussions
100	ratio analysis test
300	case analysis / tests
200	Presentations
100	Final exam
1000	total points

Wall Street Journal: Starting the second week of the semester the instructor will post on the web the Wall Street Journal articles we will be discussing. The students are expected to have already

read them and be prepared to discuss them. I will then call upon class members to discuss those articles from the perspective of the significant teaching points we are currently covering. Students will be called upon at random to discuss the articles. These discussions are graded events. There will be no makeup for a missed discussion.

Tests will be a combination of true-false, multiple choice, short answer and essay. They will cover the text assignments, lecture material and outside readings. As a side note to this, ONLY IN THE RAREST OF CIRCUMSTANCES WILL A MAKEUP EXAM BE GIVEN. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family). The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse.

The Professor may give the students a piece of paper which they may put notes on prior to the exams. The size of the piece of paper which the professor will allow is dependent upon the student's attendance.

Make-up Exams: There will be no make up exams. There will be no make up quizzes. Only under the rarest of circumstances will a student be allowed to take an alternative exam, and all assignments are due without exception at the start of the class during the class period the day assigned. The instructor must be notified beforehand for there to even be a remote possibility of variance.

At times the instructor will give the students a curve on an exam. **If a student does not take the examination at the scheduled time period, then they will not be eligible for any such curve**.

Homework Homework will be done on an individual basis. **ALL HOMEWORK MUST BE TURNED IN TYPED AND ON TIME!** A misspelled word on a homework will automatically reduce the grade on the homework by 20%. The only instances where a make-up will be considered fall into the realm of what can be considered "serious problems" (i.e. personal sickness with a doctors note or a death in the immediate family).

Miscellaneous will include participation in the classroom discussions, short papers, quizzes, cases and any in-class exercises.

Attendance: As with any class, students are unable to receive the full benefit of the course without attending class. Generally speaking, very good students value the instruction provided in class and somehow always manage to attend; very poor students seem to fall victim to an abnormal number of illnesses, deaths in the family, car troubles, traffic accidents, encounters with police officers, and bizarre phenomena including Hells Angels, poltergeist experiences with alarm clocks and demonic-possessed pets who eat assignments. The instructor maintains the right to take whatever steps are necessary to verify any excuse given by a student. By presenting the excuse the student agrees to allow the instructor the right to contact any party or collect any information necessary to verify the excuse. Typically we do not accept excuses.

Tardy: In the business world, coming late to a meeting is a quick way to get taken off of the fast

track to promotion. It has been noted that some students have a problem coming to class on time. I will give quizzes at the start of class. There is no makeup for these quizzes.

Electronic Devices Policy: While electronic devices are ubiquitous the need to access them constantly is not. Students accessing electronic devices during class distract other students, cause the student to miss lecture content and distract the student themselves. Therefore the following policy is in effect.

Students are not allowed to access (or be accessed by) any electronic device during class without the professors explicit permission. In simple terms this means the professor will tell you what you are to be doing with the electronics in class (as in we are to use specific pieces of software, go to the following website, take out your calculator etc.).

Among the hardware / actions expressly forbidden are:

- cellphones
- pda's
- computers
- music players
- software on a computer that is not being used by the professor (such as solitaire, checkers or other games.)
- websites that are not being discussed in the class (facebook, myspace)
- any browser when the professor did not tell you to be using a browser
- being called on a cell phone with an audible signal (set your cell on vibrate before coming into class)
- sending or receiving a text message.

If a student violates this policy they are assumed to be fully cognizant of the material being covered. If a curve is given on the next test, the violator will not gain the benefit of the curve. Every violation after the first will have a penalty of 10 points being deducted from the student's semester total.

Academic Dishonesty and Misconduct: see page 63 of the 2005-2007 College Bulletin. Academic dishonesty and/or misconduct constitute a major violation of professional ethics and will not be tolerated. These include but are not limited to the use of illegally obtained notes or exams, having someone else do your homework, drawing of exam answers from other's exams, the sharing of exam answers with others, and plagiarism of any turned in material.

The instructor in this course does not allow students to take copies of the examination outside the classroom or the instructor's office for any reason. Any student who takes possession of any exam from this course by this instructor (no matter whose it may have been or may be) outside the supervision of the instructor, even for a minute, will receive an "F" in the course. Similarly, any student who does not turn in the exam provided them during the examination period will receive an "F" in the course. The instructor will review the exams in class but not will not return them to students permanently.

From time to time some students are confused about what exactly constitutes plagiarism. In its simplest terms, to pass off words and thoughts of another as being one's own is plagiarism. Anytime a student uses someone else's thoughts, the student is required to provide an accurate

citation for those thoughts. If a student uses someone else's words, the student is required to put that word or those words in quotes. Words and/or thoughts not cited infer that those words and/or thoughts are of the student and no one else. Copying material from another student also constitutes plagiarism. This includes using previously submitted material from another student. Copying material that the student himself has turned in for another purpose and not citing it as such constitutes plagiarism. The ramifications of committing plagiarism are very severe, and the instructor urges students to be very careful concerning it.

Additional Grading Issues
The instructor at his choosing may ADD or SUBTRACT up to 100 points as deemed necessary for issues such as, but not limited to, class participation, pop tests, group participation, and extra credit projects. The instructor does not believe in the rounding of grades, therefore an 89.9% would be a "B". It is possible that, within the course of the semester, more than 1000 points will become available for the students. Regardless of whether or not this occurs the grading will be as follows:

90%-100% = A 80%-89% = B 70%-79% = C 60%-69% = D < 60% = F

The only deviations from these categories by the instructor will be a shift in the downward direction (i.e. fewer percentage points needed to receive a particular letter grade.) Be sure to read the other grade issues explained below.

GRADES will be posted outside my office.
You probably have a good idea about the grade you need in this course at the beginning of the semester. Do not wait until the end of the semester to realize that you will not reach your goal. If you have difficulty with the course, see me in time to do something about it. Frankly, individuals who come crying about their performance the last week of class get little sympathy.

Withdrawal and Drop and Add.: see page 80 of the 2005-2007 College Bulletin. All such actions are the responsibility of the student.

An Overall Comment: If you believe that what has been outlined above is not in accordance with your general view of what education should be or your general life style, I urge you strongly to drop the class as soon as possible and make room for someone who feels differently. The instructor welcomes responsible students willing to work hard to obtain a reasonable education that will prepare them for a rewarding career.

A Tentative and Ambitious Course Outline-- is presented on the web at

http://cabanisspc.uamont.edu/~moodle

UAM Required Portions:

Mailing Grade Reports: UAM will no longer mail grade reports to all students. You may access your grades through Campus Connect on the UAM homepage, http://www.uamont.edu/. To have your grades mailed to you, complete the grade request form available in the Registrar's Office in Monticello or the Student Services offices in Crossett and McGehee.

Students with Disabilities: It is the policy of the University of AR at Monticello to accommodate individuals with disabilities pursuant to federal law and the University's commitment to equal educational opportunities. It is the responsibility of the student to inform the instructor of any necessary accommodations at the beginning of the course. Any student requiring accommodations should contact the Office of Special Student Services located in Harris Hall Room 120; phone 870 460-1026; TDD 870 460-1626; Fax 870 460-1926.

Disruptive behavior: The following action is prohibited under the Student Conduct Code: Disorderly Conduct: Any behavior which disrupts the regular or normal functions of the University community, including behavior which breaches the peace or violates the rights of others.