

BMGT 120: Accounting – The Key to Business Decisions

Term: Summer 2026

Professor: Sue Cooper, PhD, CMA, EA, MEd, MBA

Pronouns: she/her/hers

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Sec WB11 Classroom: Online (Live on Zoom)
Course Dates: From Jul 13, 2026 – Jul 31, 2026
Class Times: Weekdays (M-F) 10:00 am – 1:00 pm
College Park Office: VMH 4333P
Office Hours: Online by appointment

Course Description

Accounting is an essential skill that applies to any industry or career. This course offers an introduction to the fundamental goal of any business--value creation--and explores managerial accounting, which helps managers achieve this goal. Additionally, the course introduces financial accounting, focusing on how basic financial statements are prepared and the insights they provide about a business's financial performance. Finally, students will learn how to interpret and analyze financial statements to make informed decisions. This course serves as excellent preparation for more advanced introductory accounting classes, such as BMGT220 Principles of Accounting I. *Pre-requisites: none.*

Course Objectives

After successfully completing this course, you will be able to:

1. Explain how businesses make money and create value for customers.
2. Record and analyze basic business transactions using the accounting equation.
3. Prepare basic financial statements, including the income statement, balance sheet, and statement of cash flows.
4. Use financial statements to evaluate a company's financial health and performance.
5. Use accounting information to help make business decisions.

Connect e-Textbook

Course Website: elms.umd.edu

Required Book: Connect Online Access for “Accounting: What the Numbers Mean” by David Marshall

This course is part of the UMD First Day[®] program, and you will have access to the required material directly through ELMS. The cost will be billed directly to your student account at the university. If you need to drop the class, please talk to Dr. Cooper about the process of obtaining a refund.

Tips for Success in this Course

Participate. Engage with the material, ask questions, and discuss ideas with your classmates and professor.

Manage your time. Plan dedicated time for coursework each week and build in buffer for any technical issues.

Don't fall behind. This course moves quickly and builds week to week. Reach out to me early if you are struggling.

Ask for help. Contact IT for technical issues and me or your classmates for content questions.

Course Outline

This is a tentative schedule, and subject to change as necessary. See ELMS for the most up-to-date information.

Week	Class Sessions	Topics	Objectives
1	Week 1: Understanding Business and Accounting	How businesses create value; how businesses earn a profit; the role of accounting in business decision-making; introduction to financial and managerial accounting; interactive business simulation activities.	1 & 5
2	Week 2: Financial Statements and Business Performance	Assets, liabilities, revenues, and expenses; the accounting equation; recording and analyzing business transactions; preparing income statements, balance sheets, and statements of cash flows; accounting simulation project.	2 & 3
3	Week 3: Analyzing Information and Making Decisions	Financial statement analysis; evaluating business performance; cost behavior; break-even analysis; using accounting information to make business decisions; final business challenge and presentations.	4 & 5

Graded Assignments

Grading Structure:

All assessment scores will be posted on the course ELMS page.

Category	Percent	Points
Professionalism & Engagement	10%	100 pts.
Homework	20%	200 pts.
Quizzes	20%	200 pts.
Simulation Project	20%	200 pts.
Final Analysis Project	30%	300 pts.
Total	100%	1,000 pts.

Grade	Percent
A+	Over 97.4%
A	93.5% – 97.4%
A-	90.5% – 93.4%
B+	87.5% – 90.4%
B	83.5% – 87.4%
B-	80.5% – 83.4%
C+	77.5% – 80.4%
C	73.5% – 77.4%
C-	70.5% – 73.4%
D+	67.5% – 70.4%
D	63.5% – 67.4%
D-	60.5% – 63.4%
F	Below 60.5%

Participation & Attendance:

- Students are expected to attend all class sessions and actively engage in course activities.
- Attendance alone is not graded. However, many class activities are designed to help students practice and apply course concepts, and some extra credit opportunities may be available only during live class sessions.
- If extraordinary circumstances prevent you from attending, you are still responsible for all material covered. If you must miss a class:
 - Watch the recorded lecture video for the day you missed. Links to recorded class sessions will be available in ELMS Canvas.
 - Complete any assigned work and review course materials posted in Canvas.
 - Email me if you will miss an exam, be absent for an extended period of time, or believe there are circumstances that require my attention.
- Please refer to the [UMD university policy on excused absences](#) for information regarding excused and unexcused absences.
- I do not anticipate canceling any class sessions. In the unlikely event that a class must be canceled, students will be notified through Canvas announcements and/or course messages as soon as possible.

Lectures Videos and Notes:

- Lecture videos and notes are provided to support student learning and are not graded.
- Links to recorded class sessions, lecture videos, and guided notes will be available in ELMS Canvas.
- Students are encouraged to review these materials before and after class as needed.

Reading Assignments:

- Short reading assignments may be assigned to prepare for upcoming class discussions and activities.
- Students should expect to spend approximately 15–30 minutes completing each reading assignment.
- Reading assignments and related materials will be available through ELMS Canvas.

Homework and Simulation Assignments:

- Homework assignments are designed to reinforce concepts introduced during class.
- Students should expect to spend approximately 30–60 minutes on most homework assignments.
- Homework assignments will be available through ELMS Canvas and/or Connect.
- Students may have multiple attempts on selected assignments to encourage practice and mastery.
- Due dates and submission requirements will be posted in Canvas.

Quizzes:

- Short quizzes will be administered during scheduled class sessions.
- Quizzes are designed to assess understanding of key concepts and provide opportunities for feedback.
- Unless otherwise announced, quizzes may be completed using class notes and course materials.
- Additional details regarding quiz format and expectations will be provided during the course.

Assessments and Final Project:

- Students will complete a variety of assessments throughout the course, including quizzes, homework assignments, and applied learning activities.
- Students will also complete a business simulation/accounting project that integrates concepts from across the course.
- The course concludes with a final assessment or project requiring students to analyze information and make business decisions using accounting concepts learned during the course.
- Additional details regarding grading and assessment requirements will be provided in Canvas.

Extra Credit:

- Occasional extra credit opportunities may be offered throughout the course. These opportunities will generally be connected to optional enrichment activities, class discussions, or other course-related learning experiences.
- Students should check Canvas announcements regularly to ensure they do not miss any optional opportunities.
- Any course-wide grading adjustments, if deemed necessary, will be applied consistently and fairly to all students.

Policies and Resources for Undergraduate Courses

It is our shared responsibility to know and abide by the University of Maryland's policies that relate to all courses. These policies cover topics of academic integrity, student and instructor conduct, accessibility and accommodations, attendance and excused absences, grades and appeals, and copyright and intellectual property. Please visit www.ugst.umd.edu/courserelatedpolicies.html for the Office of Undergraduate Studies' full list of campus-wide policies.

Academic Dishonesty

As future professionals, your commitment to honesty and ethical behavior begins at the University of Maryland. All students are expected to uphold the University's Honor Code and the standards of academic integrity expected of Smith School students.

Academic dishonesty will be addressed in accordance with University and Smith School policies and may result in a grade penalty, referral to the Office of Student Conduct, or other disciplinary action.

Examples of prohibited behavior include:

- Misrepresenting the reason for missing class, an assessment, or a deadline.
- Submitting work created by another person as your own.
- Using artificial intelligence tools in ways that are inconsistent with course instructions or presenting AI-generated work as your own original work.
- Copying solutions from websites or online services without authorization.
- Sharing quiz, assessment, or assignment answers with other students.
- Completing coursework on behalf of another student or allowing another person to complete coursework on your behalf.

This course may incorporate AI tools, online resources, and collaborative learning activities. Unless otherwise specified, students are expected to submit work that reflects their own understanding and contributions.

Course Guidelines

Names/Pronouns and Self-Identifications:

I am committed to fostering an inclusive classroom. If you wish, please let me know how you would like to be addressed, including your name and pronouns. Visit trans.umd.edu to learn more. Any disclosure of your identity — gender, race, sexuality, religion, disability, or otherwise — is entirely your choice. I will respect however you identify and ask that all students do the same for their peers.

Communication with Instructor:

Email: Reach me at suecoop1@umd.edu. Please check the syllabus and ELMS before emailing about assignment details. Do reach out for personal, academic, or course-related questions. If you don't hear back within 24 hours, send a follow-up.

ELMS Announcements: I will post important announcements on ELMS. Make sure your email and announcement notifications are enabled, and check your ELMS inbox regularly.

Communication with Peers:

This course welcomes diverse perspectives, which means we may disagree. I ask that all students engage professionally and respectfully, and be prepared to defend their positions. Free speech is encouraged, but hate speech, harassment, and derogatory language are not tolerated. My goal is a classroom where everyone feels safe to speak without fear of personal attack. Any behavior that threatens this environment — including harassment, sexual harassment, or derogatory language — will not be tolerated. Please alert me immediately if you ever feel threatened, dismissed, or silenced.

Resources and Accommodations

Accessibility and Disability Services:

The University of Maryland is committed to accessibility and equal participation for students of all abilities. If you need accommodations, please contact [Accessibility & Disability Service \(ADS\)](#) as early as possible — they cannot assist retroactively. Reach ADS at 301-314-7682 or adsfrontdesk@umd.edu. Please also notify me as soon as possible so I can make arrangements.

Emergency Preparedness:

Emergencies on campus can happen at any time. To prepare, visit prepare.umd.edu or use the emergency symbol in the UMD App to review information. Resources for persons with disabilities are available on the [emergency preparedness page of the ADA Coordinator's website](#).

Student Resources and Services:

If your performance is not matching your goals, please come talk to me. Additional support is also available through [Student Academic Support Services](#), the [Writing Center](#), and [Student Resources and Services](#). If you need someone to talk to, reach out to [UMD's Counseling Center](#) or explore [other mental health resources on campus](#).

Notice of Mandatory Reporting:

- Notice of mandatory reporting of sexual assault, sexual harassment, interpersonal violence, and stalking: As a faculty member, I am designated as a “Responsible University Employee,” and I must report all disclosures of sexual assault, sexual harassment, interpersonal violence, and stalking to UMD’s Title IX Coordinator per University Policy on Sexual Harassment and Other Sexual Misconduct.
- If you wish to speak with someone confidentially, please contact one of UMD’s confidential resources, such as [CARE to Stop Violence](#) (located on the Ground Floor of the Health Center) at 301-741-3442 or the [Counseling Center](#) (located at the Shoemaker Building) at 301-314-7651.
- You may also seek assistance or supportive measures from UMD’s Title IX Coordinator, Angela Nastase, by calling 301-405-1142, or emailing titleIXcoordinator@umd.edu.
- To view further information on the above, please visit the [Office of Civil Rights and Sexual Misconduct's](#) website at ocrsm.umd.edu.

Basic Needs Security:

If you have difficulty affording groceries or accessing sufficient food to eat every day, or lack a safe and stable place to live, please visit [UMD’s Division of Student Affairs website](#) for information about resources the campus offers you and let me know if I can help in any way.

Resources for Veterans:

UMD provides some additional support to our student veterans. You can access those resources at the office of [Veteran Student life](#) and the [Counseling Center](#). Veterans and active-duty military personnel with special circumstances (e.g., upcoming deployments, drill requirements, disabilities) are welcome and encouraged to communicate these, in advance, if possible, to the instructor.

Disclaimer and Copyright Notice:

The information contained in this syllabus is, to the best of my knowledge, considered correct and complete when distributed to the student. I reserve the right, acting within policies and procedures of the University of Maryland, to make necessary changes in course content or instructional techniques without prior notice or obligation to the student.

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