

ACCT 2301 – 001 (201, 202, 203 and 204)
Introduction to Financial Accounting
Fall 2020
Course Syllabus

Instructor:	Venu Madhav Tatiparti
Office Location:	SOM 4.412
Office Hours:	By appointment, email me and we can fix up a time.
Email:	vxt161930@utdallas.edu
Class Schedule:	Mondays, Wednesdays and Fridays: 8:00 am – 8:50 am
Location	JSOM 12.202

Course Description

The objective of this course is to provide an introduction to business financial reporting designed to create an awareness of the basic accounting concepts and principles for preparing and understanding the three basic financial statements: the income statement, balance sheet, and statement of cash flows. The course is designed to benefit all business students who will be future users or preparers of accounting information.

Student Learning Objectives/Outcomes

At the conclusion of the course, the students should be able to:

- Understand how businesses meet the information needs of investors, creditors, and other users
- Understand how business transactions are input and processed by an accounting information system, to create the financial statements, which are the outputs of the same system.
- List, classify and interpret the information provided in the financial statements: balance sheet, income statement, statement of owner's equity and statement of cash flows
- Compute financial ratios and use them in comparing companies in terms of profitability, liquidity and solvency.

Course Materials

- Course Textbook: Financial Accounting, 10th Edition, by Libby, Libby, and Hodge, (McGraw-Hill 2020) ISBN: 9781259964947.
- Class materials will be posted on eLearning every week.

Learning Resources

- eLearning will be widely used to communicate the chapter-wise presentations and other supplemental material. All the quizzes and exams will happen on eLearning. The material shared on eLearning is for your use and should not be shared or reproduced with others or on online platforms. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#)
- MS Teams and Stream will be used for the lectures. Classes will be scheduled on Teams and after the classes, the recorded lectures will be posted on Stream. Instructions on how to join the live lectures and how to access the Stream recordings will be posted on eLearning.

- The Accounting Tutoring Lab will be staffed by some of our best graduate students to help provide one-on-one help with material in this course. For information about the hours for Fall 2020, refer to <http://jindal.utdallas.edu/studentresources/accounting-tutoring-lab/>

Grading Policy

The course grade will be assessed using the following scheme of grading

<i>Chapter Quizzes (Best 8 out of 11)</i>	10%
<i>Midterm 1</i>	20%
<i>Midterm 2</i>	30%
<i>Cumulative Final exam</i>	40%
Total	100%

Final grades will be assigned using the +/- system of grading and will follow the general guidelines below:

Letter Grade	Numeric Grade (out of 100)	Letter Grade	Numeric Grade (out of 100)
A+	96-100	C+	76-79
A	93-95	C-	70-72
A-	90-92	D+	66-69
B+	86-89	D	63-65
B	83-85	D-	60-62
B-	80-82	F	<60
C	73-75		

Chapter Quizzes

Weekly quizzes will be posted on eLearning and will be due by 8:00 am on Monday of the following week. Attending the lectures or going through the slides and the recorded lectures will help perform better in the quizzes. The lowest three scores will be dropped when computing the quiz grade for the course.

Midterms and Final Exams

The midterms will be individual, online, open-book and timed. The exams should be attempted by yourself and the questions should not be shared/discussed with other fellow students. You will have a window of 24 hours to take the exam on eLearning on the dates mentioned in the schedule below.

The final exam will be cumulative and will be conducted in the exam week.

Course Modality and Expectations

The course will be taught by the Flexible mode which is a combination of online activity mixed with face-to-face meetings. This will be a student group rotation model. Students will select in

Orion the day of the week to attend face-to-face. Faculty will deliver instruction face-to-face in the classroom. On the days when not in class, students will attend class online with synchronous (i.e., in real time) transmission on MS Teams.

All the course modes, including the flexible mode, have an option to take the course asynchronously. The live lectures will be recorded and posted on Stream. The Stream links to the recorded lectures will be posted on eLearning. To make the most of the course, I expect everyone to attend the lectures synchronously, but students in different time zones might find the asynchronous option most beneficial. Refer to this link for further information about the asynchronous mode (<https://www.utdallas.edu/fall-2020/asynchronous-access-for-fall-2020/>). If you choose to take the entire course asynchronously, please answer the survey I posted on eLearning by **30th of August**.

The course mode might present a new set of challenges as we progress, so if you have any comments or concerns about the live lectures or the recorded lectures, feel free to email them to me.

Class Recordings and Materials

Students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student AccessAbility has approved the student to record the instruction, students are expressly prohibited from recording any part of this course. Recordings may not be published, reproduced, or shared with those not in the class, or uploaded to other online environments except to implement an approved Office of AccessAbility accommodation. Failure to comply with these University requirements is a violation of the Student Code of Conduct.

COVID-19 Guidelines and Resources

The information contained in the following link lists the University's COVID-19 resources for students and instructors of record.

Please see <http://go.utdallas.edu/syllabus-policies>.

Classroom Conduct Requirements Related to COVID-19

UT Dallas requires that all students must wear a face covering that covers the nose and mouth in all university buildings and classrooms. To help protect the health and safety of students, instructors, and the University community, students who choose not to wear a face covering may not attend class in person but may attend a course remotely. Anyone attending class in person without a face covering will be asked to put one on or leave. Instructors may end the class if anyone present refuses to appropriately wear a face covering for the duration of class. Students should also be sure they are at least six feet away from their fellow students and faculty, and seated in a seat that is designated to ensure that distance. Students who either refuse to wear face coverings appropriately or to adhere to other social distancing protocols may face disciplinary action for [Student Code of Conduct](#) violations. Students who are unable to comply with the university

policies including wearing a face covering should consult the [Comets United](#) webpage for further instructions.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

“As a Comet, I pledge honesty, integrity, and service in all that I do.”

Academic Support Resources

The information contained in the following link lists the University’s academic support resources for all students. Please see <http://go.utdallas.edu/academic-support-resources>.

UT Dallas Syllabus Policies and Procedures

The information contained in the following link constitutes the University’s policies and procedures segment of the course syllabus. Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Instructor.

COURSE SCHEDULE

WEEK	CHAPTERS and TOPICS (tentative)	THINGS TO DO	DUE DATE
Week 1 (8/17 - 8/21)	Introduction/Syllabus Chapter 1	<input type="checkbox"/> Read Chapter 1 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, August 24 th 08:00 a.m.
Week 2 (8/24 – 8/28)	Chapter 2	<input type="checkbox"/> Read Chapter 2 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, August 31 st 08:00 a.m.
Week 3 (8/31 – 9/4)	Chapter 3	<input type="checkbox"/> Read Chapter 3 <input type="checkbox"/> Watch/attend lectures	
Week 4 (9/7 – 9/11) (No lecture on 9/7)	Chapter 3 Chapter 4	<input type="checkbox"/> Read Chapter 4 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Wednesday, September 9 th 08:00 a.m.
Week 5 (9/14 – 9/18)	Chapter 4	<input type="checkbox"/> Watch/attend lectures	
Week 6 (9/21 – 9/25)	Chapter 4 Exam Review	<input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Friday, September 18 th 08:00 a.m.
Friday, September 25th : Timed EXAM 1 – ONLINE (Chapters 1 – 4)			
Week 7 (9/28 – 10/2)	Chapter 6	<input type="checkbox"/> Read Chapter 6 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, October 5 th 08:00 a.m.
Week 8 (10/5 – 10/9)	Chapter 7	<input type="checkbox"/> Read Chapter 7 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, October 12 th 08:00 a.m.
Week 9 (10/12 – 10/16)	Chapter 8	<input type="checkbox"/> Read Chapter 8 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, October 19 th 08:00 a.m.

Week 10 (10/19 – 10/23)	Exam Review	<input type="checkbox"/> Watch/attend lectures	
Friday, October 23rd : Timed EXAM 2 – ONLINE (Chapters 6 – 8)			
Week 11 (10/26 – 10/30)	Chapter 9	<input type="checkbox"/> Read Chapter 9 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, November 2 nd 08:00 a.m.
Week 12 (11/2 – 11/6)	Chapter 10	<input type="checkbox"/> Read Chapter 10 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, November 9 th 08:00 a.m.
Week 13 (11/9 – 11/13)	Chapter 11	<input type="checkbox"/> Read Chapter 11 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Monday, November 16 th 08:00 a.m.
Week 14 (11/16 – 11/20)	Chapter 12 Exam Review	<input type="checkbox"/> Read Chapter 12 <input type="checkbox"/> Watch/attend lectures <input type="checkbox"/> Complete lecture quiz	Wednesday, November 25 th 08:00 a.m.
Week 15 (11/23 – 11/25)	Exam Review	<input type="checkbox"/> Study for Final Exam	
TBA : Timed Cumulative Final Exam – ONLINE			