

# ACCT 2301 – Introductory Financial Accounting

## Syllabus – Spring 2021

UT DALLAS  
Jindal School of Management

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Office Hours: By appointment

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### Class Schedule:

#### **ACCT 2301.003**

Time: Monday and Wednesday 10:00am-11:15am  
Access: [Click here to join the meeting](#)  
Or call in (audio only) +1 737-220-2208, 241736138#  
Conference ID: 241 736 138#

#### **ACCT 2301.004**

Time: Monday and Wednesday 11:30am-12:45pm  
Access: [Click here to join the meeting](#)  
Or call in (audio only) +1 737-220-2208, 473085041#  
Phone Conference ID: 473 085 041#

#### **ACCT 2301.501**

Time: Monday 7pm-9:45pm  
Access: [Click here to join the meeting](#)  
Or call in (audio only) +1 737-220-2208, 824718214#  
Phone Conference ID: 824 718 214#

### Class video archives access:

MS Stream (<https://microsoftstream.com>)  
or eLearning (<https://elearning.utdallas.edu/>)

### Course materials

- **Recommended textbook:** *Financial Accounting*, 10th Edition, by Libby, Libby, and Hodge (McGraw-Hill 2019)  
NOTE: A more affordable electronic or loose-leaf version is available at the campus bookstore.
- **A basic FINANCIAL calculator:** I will teach with the HP 10bII.
- **Class notes, homework, and other relevant class materials:** <https://elearning.utdallas.edu/>

## Course Modality and Expectations

<b>Instructional Mode</b>	Remote. Students will attend class online with synchronous (i.e., in real time) transmission. Please click on this link to read more: <a href="https://www.utdallas.edu/fall-2020/fall-2020-registration-information/">https://www.utdallas.edu/fall-2020/fall-2020-registration-information/</a>
<b>Course Platform</b>	<b>Class:</b> Online using Microsoft Teams <b>Class Recordings:</b> Microsoft Stream or eLearning <b>Class Material:</b> eLearning
<b>Asynchronous Learning Guidelines</b>	<b>Please read the following guidelines:</b> <a href="https://www.utdallas.edu/fall-2020/asynchronous-access-for-fall-2020/">https://www.utdallas.edu/fall-2020/asynchronous-access-for-fall-2020/</a>  The asynchronous option will be delivered on MS Stream. Be aware that this option will most benefit students who are in a radically different time zone. I expect you to attend class in real-time if you are in the U.S. You should notify me if you must attend class asynchronously throughout the semester. The only difference with asynchronous learning versus the other modalities is your inability to ask questions during the lectures via the MS Teams Chat feature). The remainder of the course is designed with all modality types in mind.

## Course Description and Student Learning Objectives

This course is an introduction to business financial reporting designed to create an awareness of the accounting concepts and principles for preparing 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 of accounting information. At the end of the semester, you will understand:

- How businesses meet the information needs of investors and creditors
- How businesses operate and how accounting serves them
- The elements of, the relationships among, and the accounting concepts underlying the primary financial statements
- How business transactions are input, processed by an accounting information system, and output by that same system to produce financial statements
- The uses and limitations of financial statements and related information for making business decisions

*Learning Objectives:*

- (1) Obtain a basic understanding of financial accounting concepts
- (2) Conduct basic financial ratio analysis
- (3) Compare four main financial statements and understand the relationship with each other
- (4) Discuss how financial accounting information is used to make business decisions

## **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 Access Ability 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 Access Ability accommodation. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

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## **Course assessment**

<b>Assignment</b>	<b>Weight</b>
Homework	10%
Quizzes (Best 5 out of 6)	10%
Midterm 1	20%
Midterm 2	20%
Cumulative final exam	40%
Total	100%

- No letter grade will be associated with scores on exams or quizzes during the semester. At the end of the semester, I will calculate composite scores and assign grades in accordance with the guidelines and grading standards for the course. I may curve the final grades if necessary, based on the class average and the academic standards for the course.
- No extra credit or special assignment is available.

## **Grading questions or appeals**

If you feel there exists a grading error on any of the above grade components, or if you feel you need to bring to my attention other facts or circumstances that might affect the grade for that item, you will have *one week from the date the grade is posted on eLearning* to take such action and have the matter resolved.

## **Homework**

I will assign 10 sets of homework during the semester. Each assignment is counted 1% towards your final grade. Solving problems is crucial for learning accounting! Homework assignments are intended to be a learning experience rather than a grading device. You should develop your best solution for each of the questions, exercises, and problems assigned.

## Quizzes

There will be 6 quizzes administered throughout the course. Tentative quiz dates are listed on the attached Class Schedule. The quizzes will be similar to homework exercises and problems and examples covered in class. There will be no make-up quizzes. However, I will drop your lowest quiz score. If you miss a quiz, your grade will be zero.

## Exams

Exams will be online, close book, and 100% **INDEPENDENT** work! There will be three exams in this course. The midterm exams are not cumulative. The final exam will be cumulative. The dates for the exams are listed on the attached Class Schedule.

Unexcused absence from a midterm will result in a score of zero. If you miss the midterm exam due to an illness or other emergency reason, you should notify me as soon as possible and provide me with written documentation (e.g., a note from the attending physician) after you return. I have final authority to determine if your absence should be excused. If you have an excused absence from the midterm exam, you will receive extra weight on your final exam to compensate for the missed examination. There will be no make-up midterm exams.

The final exam is mandatory. Unexcused absences from the final will result in a score of zero. Making non-refundable (or non-cancelable) arrangements for travel before the final exam will not constitute an excused absence. **PLEASE NOTE: THERE WILL BE NO EXTRA CREDIT OPPORTUNITIES FOR THIS COURSE.**

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## Classroom Procedure

Classroom attendance / recording (for asynchronous option) is critical to your success in this course. I expect you all to join the Microsoft Team meeting on time. Class sessions will be a combination of lecture and problem solving.

## Class Recordings

The instructor may record meetings of this course. Any recordings will be available to all students registered for this class as they are intended to supplement the classroom experience. Students are expected to follow appropriate University policies and maintain the security of passwords used to access recorded lectures. Unless the Office of Student Access Ability 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 Student Access Ability accommodation. If the instructor or a UTD school/department/office plans any other uses for the recordings, consent of the students identifiable in the recordings is required prior to such use unless an exception is allowed by law. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#)

## **Technical Support**

If you experience any issues with your UT Dallas account, contact the UT Dallas Office of Information Technology Help Desk: [assist@utdallas.edu](mailto:assist@utdallas.edu) or call 972-883-2911. UT Dallas provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Helpdesk: <http://www.utdallas.edu/elearning/eLearningHelpdesk.html>.

## **Student Conduct and Discipline**

The University of Texas System (Regents' Rule 50101) and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UT Dallas online catalogs (<http://catalog.utdallas.edu>).

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Student Code of Conduct, UTDSP5003 (<http://policy.utdallas.edu/utdsp5003>). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

A student at the University neither loses their rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating its standards of conduct whether

## **Technical Requirements**

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements on the [Getting Started with eLearning](#) webpage.

## **Social Media Use**

The [Student Code of Conduct](#) includes behaviors conducted via any digital platform. Students may not use any digital platform to seek or provide unauthorized assistance for any assignment done for academic credit. Students may not use any digital platform to impersonate or represent any person other than themselves. Please consult with your instructor regarding authorized assistance.

## **Academic Integrity**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

***Academic Dishonesty:*** Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes plagiarism, cheating, fabrication, and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment. Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found here: <https://www.utdallas.edu/conduct/dishonesty/>.

### **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 read carefully. <http://go.utdallas.edu/syllabus-policies>.

### **Class Participation**

Regular class participation is expected regardless of course modality. Students who fail to participate in class regularly are inviting scholastic difficulty. A portion of the grade in the course is directly tied to class participation. It also includes students' engagement in group or other activities during class that solicit feedback on homework assignments, readings, and/or materials covered in the lectures and/or labs. Class participation is documented by faculty. Successful class participation is defined as consistently adhering to University requirements, as presented in the syllabus. Failure to comply with these University requirements is a violation of the [Student Code of Conduct](#).

### **Withdrawal from Class**

The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the Comet Calendar (<http://www.utdallas.edu/calendar>) and in the Academic Calendar (<http://www.utdallas.edu/academiccalendar>). It is the student's responsibility to handle withdrawal requirements from any class. In other words, a professor or other instructor cannot drop or withdraw any student unless there is an administrative drop such as the following:

- Have not met the prerequisites for a specific course
- Have not satisfied the academic probationary requirements resulting in suspension
- Office of Community Standards and Conduct request
- Have not made appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Was not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

### **Copyright Notice**

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties

provided by federal law. Usage of such material is only appropriate when that usage constitutes “fair use” under the Copyright Act. As a UT Dallas student, you are required to follow the institution’s copyright policy (Policy Memorandum 84-I.3-46). For more information about the fair use exemption, see <http://www.utsystem.edu/ogc/intellectualproperty/copypol2.htm>

### **Email Use**

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student’s U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

### **Incomplete Grade Policy**

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester’s end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.

### **Religious Holy Days**

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

### **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.

*These descriptions and timelines are subject to change at the discretion of the Professor.*