

# ACCT 2301.005: Introduction to Financial Accounting

## Fall 2013

### Course Syllabus

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**Instructor:** Debyeet Pradhan  
JSOM 4.209  
972-883-5972  
eLearning email or [debyeet@utdallas.edu](mailto:debyeet@utdallas.edu)

**Class Schedule:** Tuesday and Thursday 8:30am-9:45am (JSOM 2.112)

**Office Hours:** Tuesday and Thursday 9:45am-10:45am (JSOM 4.209) or by appointment

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### Course Description

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.

### Required Textbooks and Materials

**Financial Accounting: Tools for Business Decision Making**, 7<sup>th</sup> Edition by Kimmel, Weygandt, and Kieso; ISBN: 9781118344262 (this is the binder-ready version)

Any 4-function calculator; programmable calculators are not allowed during exams. Scantron forms.

### Grading Policy

The overall course grade will be comprised of the following:

Exam #1	25%
Exam #2	25%
Exam #3	25%
Quizzes	10%
Attendance	15%
<b>Total</b>	<b>100%</b>

Final grades will be assigned using the +/- system of grading as follows:

Grading Scale	Letter Grade
90 – 100%	A
85 – 89.99%	A -
80 – 84.99%	B+
75 – 79.99%	B
70 – 74.99%	B -
65 – 69.99%	C+
60 – 64.99%	C
50 – 59.99%	C -
49.99% and lower	F

## Exams

Exams will be in-class and closed book. They may consist of calculations and theory questions. Exam formats may include multiple-choice questions and longer problems requiring development, analysis, and presentation of comprehensive solutions. Concepts from chapter notes, chapter assignments/homework, and quizzes will be included on the exam.

You are **not** permitted to use any electronic communications devices during the exam. This explicitly includes cell phones and pagers. You are also **not** permitted to use a portable computer on the exam. You are strongly urged to leave any electronic devices (except calculators) at home or in a locker on the day of the exam.

All students are required to present proof of identification at the time of the exam. Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or State approved driver's license.

Students **MUST** take all exams. Students missing an exam should contact me in writing (acknowledged email message is also acceptable) prior to the date of the absence, and provide appropriate documentation for the excused absence. In cases where advanced notification is not feasible (e.g., accident or emergency) the student must provide notification by the end of the second working day after the absence, including a reason for why notice could not be sent prior to the class. Failure to take the make-up exam at the agreed time and place will result in a grade of zero. Make-up exams will be different from the exam given in class.

## Quizzes

There will be approximately 6 take-home quizzes during the semester. Quizzes will be due in the following class. Your *lowest quiz grade will be dropped*. Because of this policy, **no late quizzes will be accepted** and there will be no opportunities to make up missed quizzes. These assignments are used as a "learning experience" to help reinforce those skills necessary to do well on the exams.

You are allowed to work in groups or discuss concepts among yourselves, but each student must complete the quizzes on their own. No group submissions will be permitted.

## Attendance and Participation

Attendance is critical to your success in this class. You will be required to initial/sign on an attendance sheet in every class. Anybody caught signing the attendance sheet on behalf of someone else will get a zero grade for attendance.

You are also expected to participate in class discussions, ask questions, and work with classmates in a professional manner. 15% of your grade will be based on your class attendance, participation, and professionalism.

## Homework and Reading Assignments

In addition to attending class, there will be chapters to read and problems to work out of your textbook. These assignments will be announced in class or communicated through eLearning. It is absolutely essential that all reading assignments are completed before class. Unlike many courses, accounting cannot be learned by watching someone else explain concepts and work problems. *You must become actively involved!* Although the homework assignments will not be turned in for a grade, students are encouraged to work all assignments and problems on a timely basis. Getting behind in preparation is one of the most prevalent causes of difficulty in studying for accounting.

Solutions to the homework problems will be posted on the eLearning website.

### **Grade Appeals/Changes**

If you believe an error has been made in grading or recording a quiz/exam, you must submit a **written request** for review **within three class days** of the date the quiz/exam score was made available to class. ANY REQUEST MADE AFTER THIS TIME CANNOT BE CONSIDERED. It is therefore critical that you review all graded items on a timely basis.

### **eLearning**

The eLearning website is an integral part of this class and all students should ensure they have access to our class website as soon as possible. All class emails sent by me will be through eLearning so it is necessary to frequently check your eLearning email account (you can change the settings in eLearning to have this email forwarded to another email account).

### **Technical Support**

If you experience any problems with your UTD account you may send an email to: [assist@utdallas.edu](mailto:assist@utdallas.edu) or call the UTD Computer Helpdesk at 972-883-2911.

## Class Schedule (subject to change)

Date	Topic	Readings/Problems
8/27	Introduction to the Course	
8/29	Chapter 1	Read Chapter 1 BE1-1, 1-2, 1-5, 1-6 E1-1, 1-8, 1-9, 1-15, 1-16 P1-1A, 1-2A, 1-3A, 1-5A
9/3	Chapter 2	Read 46-53, 63-67 BE2-1, 2-8 E2-1, 2-2, 2-6, 2-12 P2-2A, 2-3A
9/5	Chapter 2, cont.	
9/10	Chapter 3 Quiz One Due!	Read 100-116 BE3-1, 3-2, 3-3, 3-5, 3-6 E3-1, 3-2, 3-3, 3-4, 3-5
9/12	Chapter 3, cont.	
9/17	Chapter 4	Read Chapter 4 BE4-2, 4-4, 4-5, 4-6, 4-7, 4-8 E4-9, 4-10, 4-11, 4-15 P4-8A
9/19	Chapter 4, cont. Chapter 2, cont.	Read 54-63 BE2-6, 2-7, 2-8 E2-8, 2-11 P2-4A, 2-5A, 2-6A
9/24	Review Quiz Two Due!	
9/26	Exam #1	
10/1	Chapter 7	Read Chapter 7
10/3	Chapter 8	Read Chapter 8 BE 8-2, 8-3, 8-4, 8-5 E8-1, 8-2, 8-4, 8-5, 8-6, 8-8, 8-12 P 8-1A, 8-2A, 8-3A, 8-4A
10/8	Chapter 8, cont.	
10/10	Chapter 6 Quiz Three Due!	Read Chapter 6 BE 6-2, 6-3, 6-4, 6-8 E 6-4, 6-5, 6-8, 6-10, P 6-2A, 6-5A
10/15	Chapter 6, cont.	
10/17	Chapter 9	Read Chapter 9 BE 9-3, 9-6 E 9-4, 9-5 P 9-7A, 9-8A
10/22	Chapter 9, cont.	
10/24	Review Quiz Four Due!	
10/29	Exam #2	
10/31	Appendix D	Read Appendix D pages D1-D13
11/5	Chapter 10	Read Chapter 10 BE 10-3, 10-4, 10-8, 10-9 E 10-4, 10-5, 10-6, 10-7, 10-11, 10-12 P 10-4A, 10-7A, 10-10A, 10-11A
11/7	Chapter 10, cont.	
11/12	Chapter 11 Quiz Five Due!	Read Chapter 11 BE 11-3, 11-4, 11-5, 11-6, 11-8, 11-8, 11-11 E 11-2, 11-6, 11-7, 11-14 P 11-1A, 11-2A
11/14	Chapter 11, cont.	
11/19	Chapter 12	Read Chapter 12 (do not read appendix) BE 12-2, 12-5, 12-6, 12-7, 12-8 E 12-2, 12-4, 12-5, 12-6 P 12-1A, 12-7A, 12-9A
11/21	Chapter 12, cont.	
11/26	Chapter 12, cont.	
11/28	TBD	
12/3	TBD	
12/5	Review Quiz Six Due!	
12/10	Exam #3	

## **Student Conduct & Discipline**

The University of Texas System 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.

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 Rules and Regulations of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3, and in Title V, Rules on Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972/883- 6391).

A student at the university neither loses the 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 the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

## **Academic Integrity**

The faculty and administration of the School of Management expect from our 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 demonstrate a high standard of individual honor in his or her scholastic work. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be regraded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;

- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

Updated: August, 2011

**Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable. On written assignments, this course will use the resources of turnitin.com, which searches the web for plagiarized content and is over 90% effective.**

**During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.**

**Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:**

- 1. Homework – Zero for the Assignment**
- 2. Case Write-ups – Zero for the Assignment**
- 3. Quizzes – Zero for the Quiz**
- 4. Presentations – Zero for the Assignment**
- 5. Group Work – Zero for the Assignment for all group members**
- 6. Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office .

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

### **Judicial Affairs Procedures**

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;

- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
- (viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the Handbook of Operating Procedures, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

### **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.

**Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

## **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's Handbook of Operating Procedures.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

## **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.

## **Disability Services**

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22

PO Box 830688

Richardson, Texas 75083-0688

(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.



## **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.

### **Off-Campus Instruction and Course Activities**

Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at the website address given below. Additional information is available from the office of the school dean. ([http://www.utdallas.edu/BusinessAffairs/Travel\\_Risk\\_Activities.htm](http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm)) These descriptions and timelines are subject to change at the discretion of the Professor.