

Course Syllabus (ACCT 2301.001) - Fall 2013
ACCT 2301 - Introduction to Financial Accounting
The University of Texas at Dallas

Course Information

Course Number/Section: ACCT 2301.001
Course Title: Introductory Financial Accounting
Term: Fall 2013
Days & Times: Mon, Wed & Fri: 9:00am - 9:50am (JSOM 2.804)

Instructor Contact Information

Instructor: Dangdan (Crystal) Zhuang
Office Location: MC 1.406S
Email Address: dxz098020@utdallas.edu
Office Hours: Monday 10:00am-11:30pm or by appointment
Other Information: Use e-learning emails for course related discussion

Course Description

This course is an introduction to concepts and current issues on financial accounting, designed to create awareness of principles, preparation and application of financial information in business world. The primary focus will be that of the users, rather than the preparer, however. All business students who will be future users of accounting information will benefit from this course.

Student Learning Objectives/Outcomes

At the end of semester, students will understand:

Three basic forms of financial statements: the income statement, balance sheet, and statement of cash flows.

How businesses operate and accounting system serves them.

How businesses meet the information needs of outsiders.

The elements of financial statements.

How accounting information system processes and records business transactions.

How financial statements are prepared.

The application of accounting information in decision making.

Required Textbooks and Materials

Financial Accounting: Tools for Business Decision Making,

7th Edition, Kimmel, Weygandt, and Kieso
ISBN: 9781118344262

Any 4-function calculator is allowed; programmable calculators are not allowed during exams. Additional course related materials (lecture notes, solutions to suggested problems etc.) will be available on e-learning.

Grading Policy

Exam 1	20%
Exam 2	20%
Exam 3	20%
Exam 4	20%
Quizzes (Best 4 out of 5)	20%

A letter grade with +/- will be assigned based on your overall grades.

Important Dates

Aug. 26 First day of class

Sep. 2 No class (Labor Day)

Sep. 23 Exam 1 (Chapter 1, 2, 3)

Oct. 18 Exam 2 (Chapter 4, 5, 6)

Oct. 31 Drop / Withdrawal Deadline

Nov. 8 Exam 3 (Chapter 7, 8, 9)

Nov. 25 - 30 No class (Thanksgiving holidays)

Dec. 11 Exam 4 (Appendix D, Chapter 10, 11, 12)

Exams

There will be **four non-cumulative exams** during this course. Exams will be in class and closed book. They will consist of calculations and theory questions. Exam formats will include multiple-choice questions and longer problems requiring development, analysis, and presentation of comprehensive solutions. Concepts from chapter notes, suggested practice, 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.

All students should **bring a Form 882 Scantron to each exam.**

Make-up Exams

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.

Disposition of Exams

As per school policy, exams will be retained for one year and then destroyed.

Quizzes

There will be approximately 5 quizzes during the semester. However, only the best 4 quizzes will count toward 20% of final grade. The quizzes will be either in-class or take-home, and are used to reinforce the skills necessary to do well on exams. Your lowest quiz grade will be dropped. Because of this policy, no late quizzes will be accepted and there will be no opportunities to makeup missed quizzes.

Attendance

It is critical to your success that you attend each session. Office hours are not a substitute for coming to class.

Class Schedule (tentative)

Meetings	Date	Topic	Homework Assignments
Week 1			
1	26-Aug	Introduction	Exercises (E): 1-3, 1-5, 1-8, 1-14
2	28-Aug	Chapter 1	
3	30-Aug	Chapter 1	
Week 2			
	2-Sep	Labor Day - No Class	
4	4-Sep	Chapter 1	Problems (P): 1-3A
5	6-Sep	Chapter 2	

Week 3			
6	9-Sep	Chapter 2	E: 2-1, 2-2, 2-3 P: 2-1A, 2-2A
7	11-Sep	Chapter 2	
8	13-Sep	Chapter 3	
Week 4			
9	16-Sep	Chapter 3	E: 3-6, 3-8, 3-15 P: 3-4A, 3-5A, 3-8A
10	18-Sep	Chapter 3	
11	20-Sep	Chapter 3	
Week 5			
12	23-Sep	Exam 1	E: 4-1, 4-5, 4-9, 4-10
13	25-Sep	Chapter 4	
14	27-Sep	Chapter 4	
Week 6			
15	30-Sep	Chapter 4	P: 4-1A, 4-2A, 4-5A, 4-8A; E: 5-7, 5-8
16	2-Oct	Chapter 4	
17	4-Oct	Chapter 5	
Week 7			
18	7-Oct	Chapter 5	P: 5-6A, 5-7A, 5-8A
19	9-Oct	Chapter 6	
20	11-Oct	Chapter 6	
Week 8			
21	14-Oct	Chapter 6	E: 6-1, 6-4, 6-5, 6-9, 6-10, 6-14 P: 6-2A
22	16-Oct	Chapter 6	
23	18-Oct	Exam 2	
Week 9			
24	21-Oct	Chapter 7	E: 8-3, 8-4, 8-6, 8-8 P: 8-1A, 8-3A
25	23-Oct	Chapter 8	
26	25-Oct	Chapter 8	
Week 10			
27	28-Oct	Chapter 8	E: 9-3, 9-4, 9-5, 9-8, 9-14, 9-19
28	30-Oct	Chapter 8	
29	1-Nov	Chapter 9	
Week 11			
30	4-Nov	Chapter 9	P: 9-2A, 9-7A, 9-8A
31	6-Nov	Chapter 9	
32	8-Nov	Exam 3	
Week 12			
33	11-Nov	Appendix D (Page D1 -D17)	BE: BED-1, BED-5, BED- 9, BED-11, BED-17
34	13-Nov	Appendix D (Page D1 -D17)	
35	15-Nov	Appendix D (Page D1 -D17)	

Week 13			
	18-Nov	Chapter 10	
	20-Nov	Chapter 10	
	22-Nov	Chapter 10	
Week 14			
36	25-Nov		E: 10-1, 10-11, 10-12, 10-20
37	27-Nov	No Class (Thanksgiving)	P: 10-4A, 10-5A, 10-10A,
38	29-Nov		10-11A (exclude C2)
Week 15			
39	2-Dec	Chapter 11	
40	4-Dec	Chapter 11	E: 11-2, 11-6, 11-7, 11-14
41	6-Dec	Chapter 11	P: 11-1A, 11-2A
Week 16			
42	9-Dec	Chapter 12	
43	11-Dec	Exam 4	E: 12-2, 12-4, 12-5, 12-6 P: 12-7A, 12-9A

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 instructor.