

Course Syllabus

ACCT 2301.004 : Introductory Financial Accounting

Tuesday & Thursday : 2:30pm-3:45pm @ JSOM 2.112

Naveen Jindal School of Management

The University of Texas at Dallas

Instructor:	Sunay Mutlu
Office:	JSOM 4.209
Office Phone:	972 883 5972
E-mail:	sunay.mutlu@utdallas.edu
Office Hours:	Tuesday & Thursday 4:00pm-5:00pm or by appointment

Class Schedule, Notes, Homework Assignments, Quizzes, and other relevant information is available at: <http://elearning.utdallas.edu>

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. 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

Required Textbooks and Materials:

Financial Accounting: Tools for Business Decision Making, 7th Edition by Kimmel, Weygandt, and Kieso

Any 4-function calculator.

Grading System:

The overall course grade will be comprised of the following:

Exam #1.....	20%
Exam #2.....	30%
Exam #3.....	30%
Quizzes.....	15%
Attendance.....	<u>5%</u>
Total.....	100%

Final grades will be assigned using the +/- system of grading.

Course Rules:

Exams: Students **MUST** take all exams. **NO** make-up exams will be given. Students with anticipated excused absences (such as documented university-sponsored events) should contact me prior to the absence.

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, 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.* You are also not permitted to use a portable computer on the exam. All students are required to make available proof of identification at the time of the exam if requested. 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. You can use any 4-function calculator during the exam. Programmable calculators are not allowed during exams.

Quizzes: There will be six quizzes throughout the semester. These quizzes are used to reinforce the skills necessary to do well on exams. Quizzes will be administered through eLearning. Your *lowest quiz grade will be dropped*. Because of this, **NO** late quizzes will be accepted and there will be **NO** opportunities to make-up quizzes.

Attendance: It is critical to your success that you attend each session. You are also expected to participate in class, ask questions, and work with classmates in a professional manner. 5% of your grade will be based on your class attendance, participation, and professionalism.

Homework: In addition to attending class, there will be chapters to read and problems to work out of your textbook. These assignments are indicated on the class schedule available on the eLearning website. 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. **No extra credit** will be given for any additional work.

ACCT 2301.004 Course Calendar
Fall 2013

Date	Topic
27-Aug	Introduction to the Course; Chapter 1
29-Aug	Chapter 1, cont.
3-Sep	Chapter 2
5-Sep	Chapter 2, cont.
10-Sep	Chapter 3 Quiz One Due!
12-Sep	Chapter 3, cont.
17-Sep	Chapter 4
19-Sep	Chapter 4, cont.; Chapter 2, cont.
24-Sep	Exam #1 Quiz Two Due!
26-Sep	Exam Review
1-Oct	Chapter 7
3-Oct	Chapter 7, cont.
8-Oct	Chapter 8
10-Oct	Chapter 8, cont.
15-Oct	Chapter 6 Quiz Three Due!
17-Oct	Chapter 6, cont.
22-Oct	Chapter 9
24-Oct	Chapter 9, cont.
29-Oct	Exam #2 Quiz Four Due!
31-Oct	Exam Review
5-Nov	Appendix D
7-Nov	Chapter 10
12-Nov	Chapter 10, cont.
14-Nov	Chapter 11 Quiz Five Due!
19-Nov	Chapter 11, cont.
21-Nov	Chapter 12
3-Dec	Chapter 12, cont.
5-Dec	Chapter 12, cont.
10-Dec	Exam #3 Quiz Six Due!

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

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.