

**Course Syllabus**  
**ACCT 2301.006: Introduction to Financial Accounting**  
Naveen Jindal School of Management  
University of Texas at Dallas

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**Course Information**

<i>Course Number/Section</i>	<i>ACCT2301.501.15F</i>
<i>Course Title</i>	<i>Introductory Financial Accounting</i>
<i>Term</i>	<i>Fall 2015</i>
<i>Class Schedule</i>	<i>Tuesday &amp; Thursday: 5:30pm-6:45pm</i>
<i>Room</i>	<i>JSOM 2.115</i>

**Instructor Contact Information**

<i>Instructor</i>	<i>Bo Liu</i>
<i>Email Address</i>	<i>bxl099120@utdallas.edu</i>
<i>Office Location</i>	<i>JSOM 3.427</i>
<i>Office Hours</i>	<i>Monday 2:00 pm – 3:30 pm or by appointment</i>
<i>Other Information</i>	<i>Course information on eLearning</i>

**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.

**Learning Objectives**

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

**Required Textbook**

Financial Accounting: Tools for Business Decision Making, 7th Edition by Kimmel, Weygandt, and Kieso, ISBN: 9781118344262

**Suggested Texts, Readings & Materials**

Lecture notes, class readings and homework assignments will be posted on eLearning. Please check e-learning daily for class announcements and assignments.

## Instructor Assistance

I will have scheduled office hours each week. However, office hours are not a substitute for coming to class. I will not go over course materials covered in your missed class. If you are unable to attend my regular office hours, please email me and I will try to arrange a different meeting time.

## Course Grade Determination

Your course grade will be determined as follows:

Exam 1	25%
Exam 2	25%
Final Exam	30%
Take-home Quizzes	15%
Attendance	5%
Total	100%

A+ (97% ~ 100%)	A (93% ~ below 97%)	A- (90% ~ below 93%)
B+ (87% ~ below 90%)	B (83% ~ below 87%)	B- (80% ~ below 83%)
C+ (77% ~ below 80%)	C (73% ~ below 77%)	C- (70% ~ below 73%)
D+ (67% ~ below 70%)	D (63% ~ below 67%)	D- (60% ~ below 63%)
F (Below 60)		

## ***Exams (3 Exams: 80% of final grade)***

There will be three exams in this course. Exams will be in-class, closed book and closed notes. Exam 1 and Exam 2 are non-cumulative. Final Exam is cumulative, as required by the new departmental policy. The exams are designed to test your understanding of the basic accounting concepts. They will consist of calculations and theory questions. Concepts from lecture presentation, homework and quizzes will be included on the exam. Programmable calculators are not allowed during exams. Students are required to bring **4-function calculator** to each 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.

## ***Exam Make-up Policy***

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. The level of the difficulty of the makeup exam may not be comparable to the exam given at the scheduled time.

### ***Quizzes (Best 5 out of 6; 15% of final grade)***

There will be 6 take-home quizzes throughout the course (2 quizzes before each Exam). *These quizzes are used to reinforce the skills necessary to do well on exams.* You may work together on the quizzes, but you must complete your own quiz. *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 (5% of final grade)***

Class attendance counts toward 5% of your final grade. It is critical to your success that you attend each session. For each class, you are expected to 1) arrive on time for class; 2) have read the corresponding chapters and other course materials posted on eLearning; 3) have completed the homework. As a courtesy to others, please turn off your cellular phones while in the classroom.

### ***Homework***

In addition to the graded quizzes, there are also recommended problems to work out of your textbook. Some of the suggested problems will be illustrated in class. These homework problems are not graded. But they are designed to help you better understand the course materials and perform well on the exams and quizzes. Solutions to the recommended problems will be posted on the eLearning website.

### ***Grade Appeals/Changes***

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

### ***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.

## Class Schedule

Week	Date	Topic	Exams and quizzes
Week 1	8/25/2015	Introduction and Chapter 1	
Week 1	8/27/2015	Chapter 1 (cont.)	
Week 2	9/1/2015	Chapter 2	
Week 2	9/3/2015	Chapter 2 (cont.)	
Week 3	9/8/2015	Chapter 3	<b>Quiz 1 Due</b>
Week 3	9/10/2015	Chapter 3 (cont.)	
Week 4	9/15/2015	Chapter 4	
Week 4	9/17/2015	Chapter 4 (cont.)	
Week 5	9/22/2015	Catch up and review	<b>Quiz 2 Due</b>
Week 5	9/24/2015		<b>Exam 1</b>
Week 6	9/29/2015	Chapter 7	
Week 6	10/1/2015	Chapter 7 (cont.)	
Week 7	10/6/2015	Chapter 8	
Week 7	10/8/2015	Chapter 8 (cont.)	
Week 8	10/13/2015	Chapter 6	<b>Quiz 3 Due</b>
Week 8	10/15/2015	Chapter 6 (cont.)	
Week 9	10/20/2015	Chapter 9	
Week 9	10/22/2015	Chapter 9 (cont.)	
Week 10	10/27/2015	Catch up and review	<b>Quiz 4 Due</b>
Week 10	10/29/2015		<b>Exam 2</b>
Week 11	11/3/2015	Chapter 10	
Week 11	11/5/2015	Chapter 10 (cont.)	
Week 12	11/10/2015	Chapter 11	
Week 12	11/12/2015	Chapter 11(cont.)	
Week 13	11/17/2015	Chapter 12	<b>Quiz 5 Due</b>
Week 13	11/19/2015	Chapter 12 (cont.)	
<b>Week 14</b>	<b>11/24/2015</b>	No Class - Fall Break	
<b>Week 14</b>	<b>11/26/2015</b>	No Class - Thanksgiving	
Week 15	12/1/2015	Catch up and review	<b>Quiz 6 Due</b>
Week 15	12/3/2015	Catch up and review (cont.)	
Week 16	12/8/2015		<b>Final Exam</b>

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