

**The University of Texas at Dallas
Naveen Jindal School of Management
Coaching Executive MBA**

FALL 2015 COURSE SYLLABUS

COURSE INFORMATION

Number & Section	ACCT 6201
Title	Financial Accounting
Term	Fall 2015
Dates	Retreat: Friday, August 28, 2015 (PM) & Saturday August 29 th (AM) eLearning: Monday, August 24 – Saturday, October 10, 2015

PROFESSOR INFORMATION

Professor	John P. Barden, CPA, CFE, CGMA
Email address	john.barden@utdallas.edu
Office Location	JSOM 4.429
Office Hours	Please email professor to set up appointment
Phone Number	607-759-0918
Website	http://jindal.utdallas.edu/faculty/john-barden

COURSE PRE-REQUISITES, CO-REQUISITES, AND/OR OTHER RESTRICTIONS

None

COURSE DESCRIPTION

This course is intended to help you develop an understanding of financial statements in pursuit of organizational goals and strategies. The focus will be on the user and prepare of accounting information. As a manager/accountant, you should be able to identify relevant information and the appropriate methods for analyzing information, working together with others in a financial, global, and ethical environment. In addition, you will gain the ability to communicate information to others in the organization using a critical thinking approach via cases and case presentations. To build the framework, the course draws on the concepts introduced in Global Economy, and the organizational issues explored in Multinational Firm. The course will allow students to apply and extend the acquired know-how to analyze dynamic marketing situations.

STUDENT LEARNING OBJECTIVES/OUTCOMES

Upon completion of this course, the student should

- develop an understanding of basic financial accounting in pursuit of "organizational goals and strategies."
- be familiar with the technical skills of Financial Statements, Accounting Information Systems, Operating Decisions and Financing Decisions.
- identify relevant information, the appropriate methods for analyzing information, working together in on financial, global, and ethical environment.
- have the ability to communicate information to others in the organization using a critical thinking approach

REQUIRED TEXTBOOKS AND MATERIALS

Required Text: Financial Accounting for Executives and MBA's, 3rd ed., Simkso, Ferris & Wallace
ISBN: 978-1-61-853-046-2.

Readings: Hospital Case (available on eLearning)
www.sec.gov
<http://www.parklandhospital.com/phhs/home.aspx>
<http://www.dailyfinance.com/>

Suggested Materials: PowerPoint slides and lecture recordings are available on eLearning.

ASSIGNMENTS & ACADEMIC CALENDAR

Retreat Classes	Friday August 28, 2015 (PM Class) & Saturday August 29th (All Day)
Topics	From Business Events to Financial Statements Internal Controls & Fraud
Lectures	Friday August 28, 2015 (PM Class) & Saturday August 29th (All Day Class) Friday 1:00-5:00PM & Saturday 8:30-4:00PM
Readings	Read Chapter 1
Assignments	Participation in Retreat
Week 1	Week of Monday, August 31
Topics	The Economic Environment of Accounting Information From Business Events to Financial Statements
Lectures	PowerPoint Slides for Chapters 1, & 2
Readings	Read Chapter 2
Assignments	What's Due: <ul style="list-style-type: none">• Chapter 1 Exercise 1-22, 1-24, 1-27, 1-29; Problems 1-30, 1-31; Complete Quiz 1• Chapter 2 Exercise 2-17, 2-18, 2-19, 2-20, 2-21; Problems 2-23, 2-24, 2-26, 2-27, 2-29; Complete Quiz 2
Week 2	Week of Monday, September 7
Topics	Measuring Performance, Cash Flow & Net Income
Lectures	PowerPoint Slides for Chapter 3

Readings	Chapter 3
Assignments	<p>What's Due:</p> <ul style="list-style-type: none"> • Chapter 3 Exercise 3-15, 3-16, 3-17, 3-18; Problems 3-22, 3-23, 3-24, 3-25 Complete Quiz 3
Web Conference	None
Week 3	Week of Monday, September 14 Hospital Project Project Due 9/28 Start Working on it!!
Topics	Using Financial Statements for Investing and Credit Decisions
Lectures	PowerPoint Slides for Chapter 4
Readings	Chapter 4
Assignments	<p>What's Due:</p> <ul style="list-style-type: none"> • Chapter 4 Exercise 4-12, 4-13, 4-14, 4-15, 4-16 4-17, 4-18 Problems 4-23, 4-24, 4-25, 4-26 Complete Quiz 4 • Hospital Evaluation Case should be submitted no later than 11:59PM CST on Monday, September 21, 2014. To submit the assignment, click the Assignments link on the course menu.
Web Conference	None Meet in Neighborhood TBD
Week 4	Week of Monday, September 21
Topics	Operating Cycle, Revenue Recognition and Receivables Operating Expenses and Inventory Valuation
Lectures	PowerPoint Slides for Chapters 5 & 6
Readings	Read Chapter 5 & 6
Assignments	<p>What's Due:</p> <ul style="list-style-type: none"> • Chapter 5 Exercise 5-12, 5-13, 5-14, 5-15, 5-17, 5-18, 5-19, 5-20 Problems 5-22, 5-23, 5-24, 5-25, 5-26, 5-29 Complete Quiz 5 Look at Review Problem on Page 178. Answer is on Page 189 • Chapter 6 Exercise 6-12, 6-13, 6-14, 6-15, 6-17, 6-19, 6-21 Problems 6-23, 6-24, 6-28, 6-29 Complete Quiz 6
Week 5	Week of Monday, September 28 PROJECT DUE !!!
Topics	Fixed Assets, Intangibles and Natural Resources

	Investing in Other Entities;
Lectures	PowerPoint Slides for Chapter 7 & 8
Readings	Chapter 7 & 8
Assignments	<p>What's Due:</p> <ul style="list-style-type: none"> Chapter 7 Exercise 7-14, 7-15, 7-16, 7-17, 7-19 7-21, 7-24 Problems 7-25, 7-26, 7-30, 7-32. Complete Quiz 7 Look at Review Problem on Page 245. Answer is on Page 254. Chapter 8 Exercise 8-17, 8-19, 8-20, 8-23 Problems 8-27, 8-30, 8-31 and 8-33 Complete Quiz 8 Look at Review Problem on Page 281. Answer is on Page 295-296 Hospital Evaluation Case should be submitted no later than 11:59PM CST on Monday, September 28, 2014. To submit the assignment, click the Assignments link on the course menu.
Web Conference	None
Week 7	Week of Monday, October 5
Topics	Debt Financing: Bonds, Notes, and Leases
Lectures	PowerPoint Slides for Chapter 8 and 9
Readings	Chapter 9
Assignments	<p>What's Due:</p> <ul style="list-style-type: none"> Chapter 9: Exercise 9-15, 9-16, 9-20, 9-21, 9-24 Problems 9-26, 9-28, 9-31, 9-32 and 8-34 Complete Quiz 9 Look at Review Problem on Page 320. Answer is on Page 331. Quizzes: All quizzes are to be completed by Saturday, October 10, 2015, 11:59CST PM Course Evaluation: More information about the course evaluation is available on eLearning.
Take Home Exam	Take Home Exam Due Saturday, October 10, 2015, 11:59CST PM

GRADING POLICIES

Individual Assignments

Quizzes 1-9	50%
Participation in the Retreat	10%
Take Home Exam (10/10/2015)	20%

Team Assignments

Hospital Project (9/28/2015)	20%
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Total	100%
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Grading Scale

Scaled Score	Letter Equivalent
100- 90	A
89-80	B
79-70	C
Less than 69	F

Quizzes

Grades to the quizzes will be posted to your grade book automatically via eLearning. You may take the quizzes as many times as you like. I will take the High & Low of your quizzes and the average will be your grade for each quiz. Once you receive a 70% or higher move to the next chapter. Please do not take the exam again we cannot average grades over 70% this would be grade inflation.

For example if you take Quiz 1 FOUR times and receive a 50, 60, 70 and 100, your grade for Quiz 1 will be $(50+70)/2 = 60\%$. NOTE: YOU SHOULD NOT HAVE TAKEN THE QUIZ ON THE 4TH ATTEMPT.

COURSE POLICIES

PepsiCo Case

Each team is responsible for preparing the Financial Analysis for the Pepsi Corporation Audit Committee. Each team is required to submit a written (typed) professional analysis of regarding the financial position and must use appropriate "accounting" format in all illustrations. DO NOT CUT AND PASTE THE FINANCIAL STATEMENTS IN YOUR REPORT. Failure to submit the project will result in a grade of zero for the case. Please include the following in your written analysis:

- Names of Team Members,
- Professor's Name,
- Cover Page,
- Table of Contents,
- Executive Summary,
- Company Comparison,
- Ratio's and Financial statements,
- Research and Development issues,
- Recommendation and Conclusion,
- References.

Assignment Submission

All assignments should be submitted to the course via eLearning. For the team project assignment, one group member will submit the assignment for the group and that group member will be able to view and share the results and feedback once it's been graded.

Late Assignments

If you need to miss an assignment deadline, you must pre-notify the instructor before the deadline. You should provide the reason for missing the deadline and an alternative date for submitting the assignment. The instructor must approve the extension and the new deadline. If you do not pre-notify the instructor, the instructor may determine the appropriate grade deduction for the assignment.

Peer Evaluation

The completion of a peer evaluation is required. Students need to complete a peer evaluation form at the conclusion of each team assignment to assess overall contribution by team members. A link will be provided via eLearning for completing peer evaluations.

Course Evaluation

The completion of a course evaluation is a strongly recommended. A link will be provided via eLearning for completing the course evaluation.

PROGRAM POLICIES

Program Policy on Sourcing and Plagiarism

Students are expected to write at a professional level. This includes using proper grammar and syntax, having a logical flow, and giving credit to sources of information used in developing reports and papers. Students shall not copy the work of others and represent it as their original work.

All submitted work is subject to checking for the above. Should plagiarism happen and become known to the professor, program director or academic director, there will be formal consequences.

- The professor involved will be asked to consider failure on the paper or in the course, as appropriate.
- There will be a conference with the student and both directors. Formal action or probation may follow.
- Repeated offenses may result in program expulsion.

Program Policy on Attendance

Students are expected to attend all retreat classes and web conferences offered to their particular class. This is necessary given the compressed nature of the program.

If absence is unavoidable, a Global Leadership Executive MBA student should

- Notify the professor involved of the cause of the absence
- Ask if any make-up work is required
- Tell the program director and administrative coordinator that the above steps have been taken.

There is a limit to the number of unavoidable absences that will be excused.

- More than one such absence per course will trigger a reminder from the academic director that class attendance is expected
- Three or more absences (whether excused or not) will lead to a conference between the academic director and professor involved. The aim of the conference will be to determine whether course failure can be expected, whether withdrawal from the course is justified, or a reduction in course grade is more appropriate. This decision will be communicated to the student in writing.

Program Policy on Instructor Expectations

Business professionals have important legal and ethical duties to investors, creditors and to non-investor stakeholders who rely on their comments, analyses, forecasts and representations. Students in this course are expected to act with personal integrity at all times. Academic dishonesty is incompatible with preparation for a career as a responsible business professional. As such, academic dishonesty will not be tolerated in this course. Any offenders will be subject to appropriate sanctions and discipline, a process which begins with a referral to Judicial Affairs. For purposes of this course, the instructor will always seek a score of zero for any exam or assignment in which the student has engaged in academic dishonesty.

UNIVERSITY POLICIES

University Policy on Field Trips, 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 <http://www.utdallas.edu/administration/risk/travel.php5>. Additional information is available from the office of the school dean.

University Policy on Student Conduct and 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. General information on student conduct and discipline is contained in the UT Dallas printed publication, *A to Z Guide*, which is available to all registered students each academic year.

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, Series 50000*, Board of Regents, The University of Texas System, and in *Title V, Rules on Student Services and Activities* of the 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 (SU 1.602, 972/883-6391) and online at <http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-HOPV.html>.

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.

[Added July 2010] Students are expected to be attentive during class and to participate actively in group activities. Students are expected to listen respectfully to faculty and to other students who are speaking. Racism, sexism, homophobia, classism, ageism, and other forms of bigotry are inappropriate to express in class. Classes may discuss issues that require sensitivity and maturity. Disruptive students will be asked to leave and may be subject to disciplinary action.

University Policy on 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 demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic Dishonesty: Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes but is not limited to cheating, plagiarism, collusion, submitting for credit any work or materials that are attributable in whole or in part to another person, taking an examination for another person, or any act designed to give unfair advantage to a student or the attempt to commit such acts.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source, is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of *turnitin.com*, which searches the web for possible plagiarism and is over 90% effective.

University Policy on 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 upon 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 ([UTDPP1043](#)). For more information about the fair use exemption, see <http://copyright.lib.utexas.edu/copypol2.html>.

University Policy on 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 UT Dallas email address and that faculty and staff consider email from students official only if it originates from a UT Dallas student account. This allows the university to maintain a high degree of confidence in the identity of all individuals corresponding and the security of the transmitted information. UT Dallas 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 UT Dallas provides a method for students to have their UT Dallas mail forwarded to other accounts.

University Policy on Class Attendance

Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. Absences may lower a student's grade where class attendance and class participation are deemed essential by the instructor. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

University Policy on Withdrawal from Class

The administration of this institution has set deadlines for withdrawal from any college-level courses. These dates and times are published in that semester's course inventory and in the academic calendar. Administration procedures must be followed. 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. 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.

University Policy on Student Grievance Procedures

Procedures for student grievances are found in university policy [UTDSP5005](#) (<http://policy.utdallas.edu/utdsp5005>). 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.

University Policy on Incomplete Grades

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.

University Policy on Disability Services

It is the policy and practice of The University of Texas at Dallas to make reasonable accommodations for students with properly documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required. If you are eligible to receive an accommodation and would like to request it for a course, please discuss it with an OSA staff member and allow at least one week's advanced notice. Students who have questions about receiving accommodations, or those who have, or think they may have, a disability (mobility, sensory, health, psychological, learning, etc.) are invited to contact the Office of Student AccessAbility for a confidential discussion.

The primary functions of the Office of Student AccessAbility are to provide:

1. academic accommodations for students with a documented permanent physical, mental or sensory disability
2. non-academic accommodations
3. resource and referral information and advocacy support as necessary and appropriate.

OSA is located in the Student Services Building, suite 3.200. They can be reached by phone at (972) 883-2098, or by email at disabilityservice@utdallas.edu.

University Policy on 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, and *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.

University Policy on Avoiding Plagiarism

[Adapted from Duke University's guidelines for writers; added July 2010]

Take time to make careful choices among--and learn to use--the research tools available to you. You will probably find that your favorite web search engine is not adequate by itself for college-level research. Consult with your professor or a librarian. You may need to use specialized research tools, some of which may require learning new searching techniques.

Expect to make trips to the library. While you can access many of the library's resources from your home computer, you

may find that you need to make several trips to use materials or research tools that are not accessible remotely. Of course, you will be seeking the best information, not settling for sources simply because they happen to be available online.

Allow time for gathering materials that are not available at UT Dallas. The Interlibrary Loan Office can borrow articles and books from other libraries, but this process takes additional time.

Allow time for reading, rereading, absorbing information, taking notes, synthesizing, and revising your research strategy or conducting additional research as new questions arise.

Sloppy note-taking increases the risk that you will unintentionally plagiarize. Unless you have taken note carefully, it may be hard to tell whether you copied certain passages exactly, paraphrased them, or wrote them yourself. This is especially problematic when using electronic source materials, since they can so easily be copied and pasted into your own document.

Identify words that you copy directly from a source by placing quotation marks around them, typing them in a different color, or highlighting them. (Do this immediately as you are making your notes. Don't expect to remember days or weeks later what phrases you copied directly.) Make sure to indicate the exact beginning and end of the quoted passage. Copy the wording, punctuation and spelling exactly as it appears in the original.

Jot down the page number and author or title of the source each time you make a note, even if you are not quoting directly but are only paraphrasing.

Keep a working bibliography of your sources so that you can go back to them easily when it's time to double-check the accuracy of your notes. If you do this faithfully during the note-taking phase, you will have no trouble completing the "works cited" section of your paper later on.

Keep a research log. As you search databases and consult reference books, keep track of what search terms and databases you used and the call numbers and URLs of information sources. This will help if you need to refine your research strategy, locate a source a second time, or show your professor what works you consulted in the process of completing the project.

You must cite direct quotes.

You must cite paraphrases. Paraphrasing is rewriting a passage or block of text in your own words. If you paraphrase, you must still cite the original source of the idea.

You must cite ideas given to you in a conversation, in correspondence, or over email.

You must cite sayings or quotations that are not familiar, or facts that are not "common knowledge." However, it is not necessary to cite a source if you are repeating a well known quote or familiar proverb. Common knowledge is something that is widely known. For example, it is widely known that Bill Clinton served two terms as president; it would not be necessary to cite a source for this fact.

These types of sources should be cited as well. *Printed sources:* Books, parts of books, magazine or journal articles, newspaper articles, letters, diaries, public or private documents; *Electronic sources:* Web pages, articles from e-journals, newsgroup postings, graphics, email messages, software, databases; *Images:* Works of art, illustrations, cartoons, tables, charts, graphs; *Recorded or spoken material:* Course lectures, films, videos, TV or radio broadcasts, interviews, public speeches, conversations.

University Policy on Server Unavailability or Other Technical Difficulties

The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty, which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588- 3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

University Policy on 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

University Policy on Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UTD 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 Support Center: <http://www.utdallas.edu/elearninghelp> .

University Policy on eLearning

Success in distance education courses depends on self-discipline and the ability to learn without face-to-face interaction. UT Dallas distance education courses maintain the same rigor and high standards of its classroom courses. Academic progress is established and maintained through regular course participation. For more information on distance learning resources please visit <http://www.utdallas.edu/distancelearning/students>

University Policy on McDermott Library

Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, **or** Tarrant counties) will need their UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources please visit <http://www.utdallas.edu/distancelearning/students/libraries.html>

University Policies

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.

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