



## School of Management

### ACCT 6201 PJM – Fall 2016

#### Course Information

##### Course

Course Number	ACCT 6201 PJM
Course Title	Financial Accounting
Term and Dates	Fall 2016

##### Professor Contact Information

Professor	Steven J Solcher
Office Phone	972-883-5895
Email Address	steve.solcher@utdallas.edu
Office Location	JSOM 3.619
Office Hours	Please contact me for an appointment.

##### Course Description

This course is designed to give you fundamental knowledge of financial accounting concepts and principles and to help you learn how to use financial accounting information to make decisions.

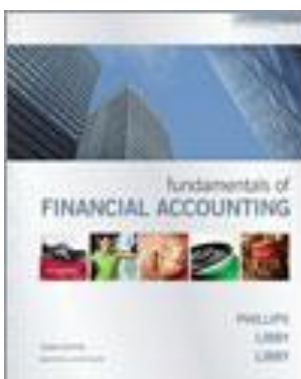
##### Student Learning Objectives/Outcomes

Be able to **summarize** the information provided by the balance sheet, income statement and statement of cash flows and **interpret** individual amounts (assets, liabilities, equities, revenues and expenses, cash flows from operating, investing and financing activities).

Be able to **compute** financial ratios and **use** financial ratios and other information to **compare** companies competing in an industry in terms of profitability and liquidity (short and long term).

Be able to **recognize** ethical issues in reporting financial results and **assess** the impact of those issues on shareholders and external users of the information.

## Required Textbook



### **Fundamentals of Financial Accounting, 3/e**

**Fred Phillips, University of Saskatchewan**  
**Robert Libby, Cornell University**  
**Patricia A. Libby, Ithaca College**

**ISBN: 0073527106**  
**Copyright year: 2011**

**NOTE: there is a newer version (5<sup>th</sup> edition). You can use this version if you wish. There are very few differences to the versions. I will use V3. See me if you want to use V5 and I will show you the differences.**

## Student Assessments

### Grading Information

Assignment	25 points	25
Test 1	25 points	25
Test 2	25 points	25
Financial analysis project	25 points	25
Total		100

### Grading criteria

Scaled Score	Letter Equivalent
93 – 100	A
90 – 93	A-
87 – 89	B+
84 – 87	B
80 – 83	B-
70 – 79	C
Less than 70	F

### Assignments and Quizzes

Assignments and quizzes will be submitted online.

### Group Project

Each group will prepare a group project that involves financial analysis of companies competing in an industry. Each group member will be responsible for one company.

## Academic Calendar

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
Friday 8/19/16 AM	The Balance Sheet and Income Statement	Ch 1 – 3		
Friday 8/19/16 PM	Accrual Basis Accounting	Ch 4		
	<b>Assignment</b>	Ch 1 – 4	Bike Shop Assignment	09/12/16
Saturday 8/20/16 PM	Accounting for Sales and Cost of Goods Sold	Ch 6 & 7		
Friday 9/16/16 AM	Accounting for Operating Assets	Ch 8 & 9		
	<b>Test 1</b>	Ch 6 – 9		09/30/16
Friday 9/16/16 PM	Accounting for Liabilities and Stockholders' Equity	Ch 10 & 11		
Saturday 9/17/16 PM	Interpreting Cash Flows and Evaluating Financial Performance	Ch 12 & 13		
	<b>Test 2</b>	Ch 10 – 13		11/15/16
Friday 10/14/16 AM	<b>Presentations</b>		Financial Analysis Project	

## University Policies

### Sharing Confidential Information

---

Students considering sharing personal information in email, in person, or within assignments or exams should be aware that faculty members and teaching/research assistants are required by UT Dallas policy to report information about sexual misconduct to the UT Dallas Title IX Coordinator. Per university policy, faculty have been informed that they must identify the student to the UT Dallas Title IX Coordinator. Students who wish to have confidential discussions of incidents related to sexual harassment or sexual misconduct should contact the Student Counseling Center (972-883-2527 or after hours 972-UTD-TALK or 972-883-8255), the Women's Center (972-883-8255), a health care provider in the Student Health Center (972-883-2747), the clergyperson (or other legally recognized religious advisor) of their choice, or an off-campus resource (i.e., rape crisis center, doctor, psychologist). Students who are sexually assaulted, harassed, or victims of sexual misconduct, domestic violence, or stalking, are encouraged to directly report these incidents to the UT Dallas Police Department at 972-883-2222 or to the Title IX Coordinator at 972-883-2218. Additional information and resources may be found at <http://www.utdallas.edu/oiec/title-ix/resources>.

### Technical Support

---

If you experience any issues with your UT Dallas account, contact the UT Dallas Information Resources Help Desk: [assist@utdallas.edu](mailto:assist@utdallas.edu) or call 972-883-2911.

UT Dallas 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>.

### Field Trip Policies, Off-Campus Instruction and Course Activities

---

Off-campus, out-of-state, foreign instruction/travel, and course-related field trip activities are subject to state law and University policies and procedures regarding travel and risk-related activities.

Detailed information regarding this policy, in accordance to *Texas Education Code*, Section 51.950, can be accessed at the UT Dallas Policy

Navigator, <http://policy.utdallas.edu/utdbp3023>, and at <http://www.utdallas.edu/administration/insurance/travel>. Additional information is available from the office of the school dean.

## **Student Conduct and Discipline**

---

The University of Texas System (Regents' Rule 50101) 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 online catalogs (<http://catalog.utdallas.edu>).

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 Student Discipline and Conduct, UTDSP5003 (<http://policy.utdallas.edu/utdsp5003>). 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) and online at <http://www.utdallas.edu/deanofstudents>.

A student at the University neither loses their 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 its 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**

---

**Academic Dishonesty:** 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 demonstrates a high standard of individual honor in his or her scholastic work.

Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes, plagiarism, cheating, fabrication and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their

professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found

here: <http://www.utdallas.edu/deanofstudents/maintain>.

## **Copyright Notice**

---

It is the policy of the University of Texas at Dallas to adhere to the requirements of the United States Copyright Law of 1976, as amended, (*Title 17, United States Code*), including ensuring that the restrictions that apply to the reproduction of software are adhered to and that the bounds of copying permissible under the fair use doctrine are not exceeded. Copying, displaying, reproducing, or distributing copyrighted material may infringe upon the copyright owner's rights. Unauthorized distribution of copyrighted material, including unauthorized peer-to-peer file sharing, may subject students to appropriate disciplinary action as well as civil and criminal penalties. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. For more information about the fair use exemption, see <http://copyright.lib.utexas.edu/copypol2.html>. As a UT Dallas student, you are required to follow UT Dallas' copyright policy (UTDPP1043 at <http://policy.utdallas.edu/utdpp1043>) and the UT System's policy at <http://www.utsystem.edu/ogc/intellectualproperty/copyright/home.htm>.

## **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. All official student email correspondence will be sent only to a student's UT Dallas email address and UT Dallas will only consider email requests originating from an official UT Dallas student email account. This allows the University to maintain a high degree of confidence in the identity of each individual's corresponding via email and the security of the transmitted information. The University of Texas at 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 provides a method for students to have their UT Dallas mail forwarded to other email accounts. To activate a student UT Dallas computer account and forward email to another account, go to <http://netid.utdallas.edu>.

## **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.

## **Withdrawal from Class**

---

The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the Comet Calendar (<http://www.utdallas.edu/calendar>) and in the Academic Calendar (<http://www.utdallas.edu/academiccalendar>). 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 unless there is an administrative drop such as the following:

- Have not met the prerequisites for a specific course
- Have not satisfied the academic probationary requirements resulting in suspension
- Judicial affairs request
- Have not made appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Was not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

## **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 disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, advisor actions and/or decisions, evaluations, and/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 originated.

## **Incomplete Grade Policy**

---

As per university policy, incomplete grades may be given, at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be resolved completed within the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the symbol 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically be changed to F.

## **AccessAbility Services**

---

It is the policy and practice of The University of Texas at Dallas to make reasonable disability-related accommodations and/or services for students with documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required (see <http://www.utdallas.edu/studentaccess>). If you are eligible to receive disability-related accommodations and/or services and to ensure accommodations will be in place when the academic semester begins, students are encouraged to submit documentation four to six weeks in advance. 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 Office of Student AccessAbility provides:

1. Academic accommodations for eligible students with a documented permanent physical, mental or sensory disability
2. Facilitation of non-academic and environmental accommodations and services
3. Resources 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 [studentaccess@utdallas.edu](mailto:studentaccess@utdallas.edu).

## **Religious Holy Days**

---

The University of Texas at Dallas will excuse a student from class or other required activities, including examinations and travel time for the observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, of the *Texas Tax Code*.



Students are encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment.

Excused students will be allowed to take missed exams or complete assignments 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 President of UT Dallas or from the President's designee. The chief executive officer or designee must take into account the legislative intent of *Texas Education Code 51.911(b)*, and the student and instructor will abide by the decision of the chief executive officer or designee.

## Resources to Help You Succeed

---

The Office of Student Success operates the Student Success Center (SSC, <http://www.utdallas.edu/studentsuccess>), which offers assistance to students in the areas of writing, mathematics, communication, multiple science fields, reading, study skills, and other academic disciplines. These services are available through individual and small group appointments, workshops, short courses, and a variety of online and instructional technologies. All students enrolled at UT Dallas are eligible for these services.

The **Math Lab** gives short-term and semester long support for a variety of introductory and advanced mathematics courses. Students may drop in to visit with a math tutor on a regular basis. Comet card is required.

The **Writing Center** offers a collaborative learning environment for one-to-one and small group assistance with general and advanced writing assignments and overall writing skills. Scheduling an appointment is strongly recommended, but walk in appointments are possible if a tutor is available.

The **Peer Tutoring** program offers free tutoring assistance in multiple locations for many of the historically challenging undergraduate subjects at UT Dallas. Tutoring sessions, offered every weekday on a drop-in basis, are one-on-one or

in a small group format. The sessions are designed to meet students' individual questions and needs related to course/subject concepts. All peer tutors are current UT Dallas students who made an A- or better in the course and have a strong faculty/staff recommendation. Students should check the Student Success Center website each semester for subject offerings and session times.

The **Peer-Led Team Learning (PLTL)** program provides an active, engaged learning experience for students who meet in small groups once a week with a Peer Leader who helps guide them through potentially difficult gateway course. Students that attend sessions regularly typically earn a half to a whole letter grade higher than students that do not participate in the PLTL program.

**Supplemental Instruction (SI)** provides free, peer-facilitated weekly study sessions for students taking historically difficult courses. SI sessions encourage active, collaborative learning based on critical thinking and transferable study skills. SI leaders attend lectures, take notes, and read assigned material just like the enrolled students. Students should check the SSC website for subject and session times.

The **Communication Lab (CommLab)** offers one-on-one and group consultations where you will gain practical feedback for improving oral and group presentations.

**Success Coaches** are available for individual student appointments to discuss study skills, time management, note taking, test taking and preparation, and other success strategies.

The Student Success Center's main office is located in the McDermott Library Building and can be contacted by calling 972-883-6707 or by sending an email to [ssc@utdallas.edu](mailto:ssc@utdallas.edu).