

# ***Course Syllabus***

## **ACCT 2301**

School of Management  
The University of Texas at Dallas

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### **Course Information**

Course Number/Section	ACCT 2301.501
Course Title	Introductory Financial Accounting
Term	Fall 2016
Class Schedule	Tuesday & Thursday: 5:30pm – 6:45pm
Location	JSOM 1.217

### **Professor Contact Information**

Professor	Hoyoun Kyung
Email Address	<a href="mailto:hoyoun.kyung@utdallas.edu">hoyoun.kyung@utdallas.edu</a>
Office Location	JSOM 3.618
Office Hours	Tuesday: 7:00pm – 8:30pm or by appointment

### **Course Pre-requisites, Co-requisites, and/or Other Restrictions**

There are no pre-requisites for this class.

### **Course Description**

An introduction to business financial reporting designed to create an awareness of the accounting concepts and principles for preparing and understanding 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.

### **Student Learning Objectives/Outcomes**

At the end of semester, students will understand:

- Forms and elements of three key financial statements: the income statement, balance sheet, and statement of cash flows.
- How accounting information system records business operations and performances using the financial statements.
- How internal and external users can use the accounting information.

### **Lecture Notes**

Lecture notes will be the main material we go through in class. I will make lecture notes available on e-learning prior to each class. I strongly recommend that you print copies of these notes and bring the relevant copies to the class. I also suggest going through the material prior to class for effective learning.

### **Required Textbooks**

Financial Accounting: Tools for Business Decision Making  
8<sup>th</sup> Edition by Kimmel, Weygandt, and Kieso

### **Reading Materials**

Other materials (e.g., Wall Street Journal news articles; financial statement from 10-K reports) that would be useful for your learning in this course will be provided via e-Learning course homepage.

## Student Assessments

<i>Exam I</i>	<b>20%</b>
<i>Exam II</i>	<b>20%</b>
<i>Final Exam</i>	<b>40%</b>
<i>Weekly Review Quizzes (Best 10 out of 11)</i>	<b>20%</b>
<i>Total</i>	<b>100%</b>

- **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 departmental policy. They will consist of calculations and theory questions. Exam format will include multiple-choice questions. Concepts from lecture notes, suggested problems, and quizzes may be included on the exam.

Programmable calculators are not allowed during exams. Students are required to bring **4-function calculator** to each exam. Use any other electronic devices is strictly prohibited during the exam. This explicitly includes cell phones and pagers. 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.

**Anyone missing an exam will receive a grade of zero for that exam.** Exceptions for documented emergencies may be permitted. Where possible, I should be contacted prior to the time of the exam. **At my discretion, either a make-up exam will be scheduled or a reallocation of the weight to remaining examinations will be made.** Make-up exams may be different from the exam given in class.

- **Weekly Review Quizzes (Best 10 out of 11; 20% of final grade)**

There will be 11 on-line quizzes during the semester. Each quiz will be administered after covering each chapter. However, **only the best 10 quizzes will count toward the final grade**. Quizzes will be administered either through e-learning or in-class, and will be used to reinforce the concepts and skills necessary to do well on exams. Since the lowest quiz grade will be dropped, **there will be no makeup missed quizzes**.

## Letter Grades

Scaled Score	Letter Equivalent
97 and above	A+
93-97	A
90-93	A-

87-90	<i>B+</i>
83-87	<i>B</i>
80-83	<i>B-</i>
77-80	<i>C+</i>
73-77	<i>C</i>
70-73	<i>C-</i>
67-70	<i>D+</i>
63-67	<i>D</i>
60-63	<i>D-</i>
Less than 60	<i>F</i>

### **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 classes. If you are unable to attend my regular office hours, please email me and I will try to arrange a different meeting time.

### **Academic Calendar**

<b>Week</b>	<b>Date</b>	<b>Topic</b>	<b>Exam, Quiz, and Assignment</b>
Week1	8/23/2016	Introduction & Chapter 1	
Week1	8/25/2016	Chapter 1 (Cont.)	<b>Quiz 1</b>
Week2	8/30/2016	Chapter 2	
Week2	9/1/2016	Chapter 2 (Cont.)	<b>Quiz 2</b>
Week3	9/6/2016	Chapter 3	
Week3	9/8/2016	Chapter 3 (Cont.)	<b>Quiz 3</b>
Week4	9/13/2016	Chapter 4	
Week4	9/15/2016	Chapter 4 (Cont.)	<b>Quiz 4</b>
Week5	9/20/2016	Catch up and review	
Week5	9/22/2016		<b>Exam 1</b>
Week6	9/27/2016	Chapter 7	

Week6	9/29/2016	Chapter 7 (Cont.)	<b>Quiz 5</b>
Week7	10/4/2016	Chapter 8	
Week7	10/6/2016	Chapter 8 (Cont.)	<b>Quiz 6</b>
Week8	10/11/2016	Chapter 6	
Week8	10/13/2016	Chapter 6 (Cont.)	<b>Quiz 7</b>
Week9	10/18/2016	Chapter 9	
Week9	10/20/2016	Chapter 9 (Cont.)	<b>Quiz 8</b>
Week10	10/25/2016	Catch up and review	
Week10	10/27/2016		<b>Exam 2</b>
Week11	11/1/2016	Chapter 10	
Week11	11/3/2016	Chapter 10 (Cont.)	<b>Quiz 9</b>
Week12	11/8/2016	Chapter 11	
Week12	11/10/2016	Chapter 11 (Cont.)	<b>Quiz 10</b>
Week13	11/15/2016	Chapter 12	
Week13	11/17/2016	Chapter 12 (Cont.)	<b>Quiz 11</b>
Week14	11/22/2016	No Class – Fall Break	
Week14	11/24/2016	No Class – Thanksgiving	
Week15	11/29/2016	Catch up and review	
Week15	12/1/2016	Catch up and review (Cont.)	
Week16	12/6/2016		<b>Final Exam</b>

*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.