



# School of Management

## ACCT 6201 – Fall, 2016

### Course Information

#### Course

Course Number	ACCT 6201
Course Title	Financial Accounting
Term and Dates	Fall 2016
Credit Hours	2
Time	7:00 – 8:45

#### Professor Contact Information

Professor	Sandy Frost
Email	<a href="mailto:sms151730@utdallas.edu">sms151730@utdallas.edu</a> or sfrosttx@gmail.com
Class Location	JSOM 1.102
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. It will 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: Introduction to Financial Accounting: by Horngren; 11<sup>th</sup> edition**



## Student Assessments

### Grading Information

Test 1: This test will cover chapters 1 - 4	20 points
Test 2: This test will cover chapters 5 - 7	20 points
Test 3: This test will cover chapters 8 – 10	20 points
Project	10 points
Final: This test will cover chapters 1 - 12	30 points
<b>Total</b>	<b>100 points</b>

### Grading criteria

Scaled Score	Letter Equivalent
97-100	A+
93 – 96	A
90 – 92	A-
87 – 89	B+
83 – 86	B
80 – 82	B-
77 – 79	C+
73 – 76	C
70 – 72	C-
67 - 69	D+
63 – 66	D
60 - 62	D-
Less than 60	F

## Academic Calendar

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY
8/25/16	Introduction Chapter 1, Objectives: 1 – 6	Chapters 1 and 2	1-6, 31 and 35
9/1/16	Review Chapter 2, Objectives: 1 – 8	Chapter 3	2-48, 50, 59
9/8/16	Review Chapter 3, Objectives 1 – 6	Chapter 4	3-19, 20, 23, 40 and 41
9/15/16	Review Chapter 4, Objectives 1 - 9	Study	4-31 and 44
9/22/16	<b>Test #1</b>	Chapter 5	
9/29/16	Review Chapter 5, Objectives 1 – 9	Chapter 6	5- 35, 43 and 49
10/6/16	Review Chapter 6, Objectives 1- 3	Chapter 7	6 – 41, 42 - 43
10/13/16	Review Chapter 7, Objectives 1 – 5	Study	7-32, 38, 43 and 56 (1 only)
10/20/16	<b>Test #2</b>	Chapter 8	
10/27/16	Review Chapter 8, Objectives 1 – 4 and 8	Chapter 9	8-28, 31 and 49
11/3/16	Review Chapter 9, Objectives 1 – 4	Chapter 10	9-36 and 38
11/10/16	Review Chapter 10, Objectives 1- 7	Study	10-37, 38 (1 and 2 only) and 51 (1 and 2 only)
11/17/16	<b>Test #3</b>		
11/24/16	<b>No Class - Thanksgiving</b>	Chapter 11, 12	11-40 12 - 32
12/1/16	Chapter 11, Objectives 1 & 2 Chapter 12, Objectives 1 – 5 Review		
	<b>Final Exam</b>		

# University Policies

## Student Conduct & 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 UTD publication, *A to Z Guide*, which is provided 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, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, 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).

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.

## 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 includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

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.

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

## **Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I 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.

## **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

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.

## **Incomplete Grade Policy**

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**.

### **Disability Services**

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22

PO Box 830688

Richardson, Texas 75083-0688

(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

### **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, 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.

### **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 the website address given below. Additional information is available from the office of the school dean.  
([http://www.utdallas.edu/Business Affairs/Travel\\_Risk\\_Activities.htm](http://www.utdallas.edu/Business Affairs/Travel_Risk_Activities.htm))