

**Course Syllabus**  
**ACCT 2301.003: Introductory Financial Accounting**  
Naveen Jindal School of Management  
University of Texas at Dallas

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**Course Information**

Course Number/Section	ACCT2301.003.17F
Course Title	Introductory Financial Accounting
Term	Fall 2017
Class Schedule	Mon, Wed & Fri: 10:00 am-10:50 am
Room	JSOM 2.107

**Professor Contact Information**

Professor	Liya Hou
Email Address	Liya.Hou@utdallas.edu
Office Location	JSOM 4.209
Office Hours	Mon, Wed & Fri: 10:50 am-11:20 am or by appointment
Other Information	Course information on eLearning

**SI Leader Contact Information**

SI Leader	Andrew Adrian
Email Address	Andrew.Adrian@utdallas.edu
Office Location	SSA 14.431 (SSA - Student Services Building Addition)
Session Hours	Wednesdays: 3:30-4:45pm in MC 1.502AB (Library)
	Sundays: 10-11:15am in JSOM 12.210

**Supplemental Instruction (SI)**

Supplemental Instruction (SI) is offered for this course. SI sessions are free group study opportunities, scheduled three times per week. Sessions are facilitated by an SI Leader, who has recently taken the course and received a high final grade. Attendance is voluntary. For information about the days, times, and locations for SI sessions, refer to [www.utdallas.edu/studentsuccess/leaders/si.html](http://www.utdallas.edu/studentsuccess/leaders/si.html).

**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. Students must earn a grade of C or better to progress to ACCT 2302.

## 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 for Undergraduates, 3<sup>rd</sup> Edition 2017

by Wallace, Nelson, Christensen, and Ferris

ISBN: 978-1-61853-161-2

**myBusinessCourse.com** is a web-based learning and assessment program associated with the course textbook. **Access to this website is free with the purchase of a new textbook** or you can purchase access at [www.mybusinesscourse.com](http://www.mybusinesscourse.com). The textbook may be purchased from the university bookstore or directly from Cambridge Business Publishers at <https://cambridgepub.com>.

**myBusinessCourse** contains **eLecture presentations**, created by the authors, to help reinforce key points from the chapter material and also **Guided Examples** to demonstrate important concepts on a step-by-step basis and **Flashcards**.

To access your course, you need to do the following steps:

Visit <https://mybusinesscourse.com/?code=5559-63126>

Click “Enroll” and create an account or login

Enter new book purchase code or select “Purchase Access”

## 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.

## Professor 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.

### Accounting Tutoring Lab

The accounting tutoring lab is an additional resource for you. The lab is staffed by some of the best graduate students to help provide one-on-one help with material in the course.

The accounting tutoring lab is located in JSOM 12.104 and the hours are as follows:

Day	Time
Monday	10 am – 7 pm
Tuesday	10 am – 7 pm (closed from 1:00 pm to 2:15 pm)
Wednesday	10 am – 7 pm
Thursday	10 am – 7 pm (closed from 1:00 pm to 2:15 pm)
Friday	10 am – 4 pm

### Grading Policy

Your course grade will be determined as follows:

Exam 1	25%
Exam 2	25%
Final Exam	30%
Quizzes & Attendance	10%
Homework	10%
Total	100%
Bonus	10%

### Grading Scale:

Score	Letter Equivalent
93-100	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

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

Midterm Exam 1 (25%), and Midterm Exam 2 (25%): Students MUST take ALL midterm exams. These two midterm exams will be given in class on the date indicated in the syllabus. NO make-up midterm exams will be given. If you miss one or/and two of the exams, I will reallocate the weights on your missed exam(s) to the Final Exam. (For example, if you miss Midterm Exam 1, the weight on your Midterm Exam 1 will be zero and the weight on your final exam will be 55%. If you miss two midterms, your midterm exams weights will be zero and final exam will be counted 80% towards your final grade.) In this case, NO doctor's note or any other excuse is required for absence for Midterm Exam 1 or/and Midterm Exam 2.

**Final Exam** (30%): ALL students in ACCT 2301 are required to take a cumulative final examination.

Exam format will include multiple-choice questions. Concepts from lecture notes, quizzes and homework may be included on the exams.

Students are (1) required to bring a Scantron Form 882-e and a pencil to each exam, (2) required to present proof of identification on each exam. Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or State approved driver's license, (3) not allowed to use programmable calculators during exams; please bring 4-function calculator to each exam; use any other electronic devices is strictly prohibited during the exam. This explicitly includes cell phones, tablets, and laptops.

**Quizzes & Attendance (10% of final grade)**

**Quizzes:** The in-class, open-book quizzes are used to reinforce the skills necessary to do well on exams. NO late quizzes will be accepted and there will be NO opportunities to make-up quizzes.

**Attendance:** It is critical to your success that you attend each session. It is also important to come to class prepared, so I expect that you've read the day's material. You are allowed one "free" absence. I expect that you remain engaged and treat others with respect. When your fellow students are speaking, I expect you to be paying attention to them. When I am speaking, I expect you to be paying attention to me.

**Homework (10% of final grade)**

In addition to the quizzes, there are also homework to work out, and the homework 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. Solutions to the homework will be posted on the eLearning website.

## Class Schedule

Week	Date	Reading	Topic	Exams	Homework
Week 1	8/21/2017		Introduction to the Course		
	8/23/2017	Chapter 1	Chapter 1		
	8/25/2017		Chapter 1 (cont.)		
Week 2	8/28/2017		Chapter 1 (cont.)		Homework 1 Due
	8/30/2017	Chapter 2	Chapter 2		
	9/1/2017		Chapter 2 (cont.)		
Week 3	9/4/2017		No Class – Labor Day		
	9/6/2017		Chapter 2 (cont.)		
	9/8/2017	Chapter 3	Chapter 3 (cont.)		Homework 2 Due
Week 4	9/11/2017		Chapter 3 (cont.)		
	9/13/2017		Chapter 3 (cont.)		
	9/15/2017		Chapter 3 (cont.)		
Week 5	9/18/2017	Chapter 4	Chapter 4		Homework 3 Due
	9/20/2017		Chapter 4 (cont.)		
	9/22/2017		Chapter 4 (cont.)		
Week 6	9/25/2017		Review Session		Homework 4 Due
	9/27/2017			<b>Exam 1</b>	
	9/29/2017		Review Graded Exam		
Week 7	10/2/2015	Chapter 8	Chapter 8		
	10/4/2015		Chapter 8 (cont.)		
	10/6/2017		Chapter 8 (cont.)		
Week 8	10/9/2017	Chapter 6	Chapter 6		Homework 5 Due
	10/11/2017		Chapter 6 (cont.)		
	10/13/2017		Chapter 6 (cont.)		
Week 9	10/16/2017	Chapter 9	Chapter 9		Homework 6 Due
	10/18/2017		Chapter 9 (cont.)		
	10/20/2017		Chapter 9 (cont.)		
Week 10	10/23/2017		Review Session		Homework 7 Due
	10/25/2017			<b>Exam 2</b>	
	10/27/2017		Review Graded Exam		
Week 11	10/30/2017	Chapter 10	Chapter 10		
	11/1/2017		Chapter 10 (cont.)		
	11/3/2017		Chapter 10 (cont.)		
Week 12	11/6/2017	Chapter 11	Chapter 11		Homework 8 Due
	11/8/2017		Chapter 11 (cont.)		
	11/10/2017		Chapter 11(cont.)		

Week 13	11/13/2017	Chapter 12	Chapter 12		Homework 9 Due
	11/15/2017		Chapter 12		
	11/17/2017		Chapter 12		Homework 10 Due
Week 14	11/20/2017		No Class - Fall Break		
	11/22/2017		No Class - Fall Break		
	11/24/2017		No Class - Thanksgiving		
Week 15	11/27/2017		Review Session 1		
	11/29/2017		Review Session 2		
	12/1/2017		Review Session 3		
Week 16	12/6/2017			<b>Final</b>	

*These descriptions and timelines 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