

Financial Accounting I – ACCT 3311

Summer 2013

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Office Hours:

Time and Place of Class Meeting: COBA154, Tuesday/Thursday 5:30 – 7:50 pm

Description of Course Content: The environment of accounting, development of standards, basic theory, financial statements, annuities and present value, receivables, inventories, liabilities, plant assets, depreciation and depletion, and intangible assets.

Student Learning Outcomes: This course is the first course in Financial Accounting. The Financial Accounting courses are designed to teach the concepts and procedures underlying the measurement and reporting of financial information. These courses are central to education of any student aspiring to a career as a professional accountant. Upon completion of this course, the student will:

- 1) Demonstrate their understanding of the presentation of different financial statements.
- 2) Demonstrate the ability to recognize, measure, record and analyze and interpret pertinent account elements within financial statements and
- 3) Demonstrate a basic knowledge of the various components of the reporting process that they have a basic general knowledge of the accountant's impact on the economy and the financial markets.

This course provides valuable training for students whose career goals are in finance or other fields that are dependent on financial accounting and reporting as an important source of data.

Required Course Materials: Kieso & Weygandt, Intermediate Accounting, 14th edition, Wiley with plus access code (see attachment).

Link to textbook & course online: <http://edugen.wileyplus.com/edugen/class/cjs328450/>

Grading: Course grades will be assigned based on the total number of points earned during the semester. Points are allocated according to the following:

Exams 1 – 3	300
Homework	400
Final Exam	<u>150</u>
	850

As a general rule, the percentage of points to achieve a certain letter grade will be as follows:

90% of more	= A	70% - 79%	= C	Less than 60%	= F
80% - 89%	= B	60% - 69%	= D		

Attendance: Regularity of attendance and quality of class participation directly affect the learning process. I believe that to fully understand this difficult material, you should avail yourself of the class lecture and discussions. I do not record attendance as a component of your course grade; however, regular attendance will make it less likely that in-class quizzes are missed. If you miss a class, I encourage you to ask another student for an opportunity to borrow and discuss their class notes. Important handouts or announcements may be distributed or made during classes, and it is your responsibility to obtain them or learn of them from me or from another student.

Homework: With the course being 8 weeks in length, it is vital you work on material outside of class. The amount of material that will be covered is vast, and it cannot be covered during lectures only. The homework assigned will be due by 11 pm Sunday, with 20% deducted for homework turned in after the due date. It's important that you are timely with your homework so you don't fall behind. I would also recommend that you read chapters before you come to class.

Exams:

- a. Each of the Exams are required
- b. When you take an Exam, the grade will be recorded and CANNOT be dropped.
- c. If you miss an Exam, a zero will be recorded
- d. If you miss an Exam for Medical reasons or for a valid university approved excuse (the doctor's written excuse or university approved excuse paperwork are in order) the student's percentage score in the Comprehensive Final Exam will replace the previously recorded zero grade. This substitution can only occur for one missed exam; any other missed exams will keep the zero grade.
- e. All exams will be primarily based on a multiple choice format. Other exam formats can include, but not be limited to, short answer, essay, and problems. A zero will be given for a missed exam and there are no makeup exams.

Exam Rules:

- a. Electronics (except for a basic four function calculator or financial calculator only) will not be allowed for any purpose whatsoever – including telling time.
- b. No books or notes can be used during exams. All material you bring in with you must be set on the floor.
- c. You are required to bring a scantron sheet (Form 882-E) for each exam.
- d. I reserve the right to seat and/or re-seat any student before and/or during the exam.

Drop Policy: Student may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdrawal. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships at <http://www.uta.edu/ses/fao>

Americans with Disabilities Act: The University of Texas at Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including the *American with Disabilities Act (ADA)*. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Any student requiring an accommodation for this course must provide the instructor with official documentation in the form of a letter certified by the staff in the Office for Students with Disabilities, University Hall 102. Only those students who have officially documented a need for an accommodation will have their request honored. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability or by calling the Office for Students with Disabilities at (817) 272-3364.

Academic Integrity: All students enrolled in this course are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

Instructors may employ the Honor Code as they see fit in their courses, including (but not limited to) having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents' Rule 50101, §2.2*, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University.

Student Support Services: UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk at University College (Ransom Hall),

call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at www.uta.edu/resources.

Final Review Week: A period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% of more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

Date		Test/Homework Due	Material Covered In Class
6/4/2013	Tuesday		Chapter 1
6/6/2013	Thursday		Chapter 2
		Homework Chapters 1 -2 due by 6/9 by 11pm	
6/11/2013	Tuesday		Chapter 3
6/13/2013	Thursday		Chapter 4
		Homework Chapters 3 & 4 due by 6/16 by 11pm	
6/18/2013	Tuesday	Exam 1 Covering Chapters 1-4	Quick Review & Exam 1
6/20/2013	Thursday		Chapter 5 & 7
		Homework Chapters 5 & 7 due by 6/23 by 11pm	
6/25/2013	Tuesday		Chapter 8
6/27/2013	Thursday		Chapter 9
		Homework Chapters 8-9 due by 6/30 by 11pm	
7/2/2013	Tuesday	Exam 2 Covering Chapters 5, 7-9	Quick Review & Exam 2
7/4/2013	Thursday	Holiday	Holiday
7/9/2013	Tuesday		Chapter 10
7/11/2013	Thursday		Chapter 11
		Homework Chapters 10 & 11 due by 7/14 by 11pm	
7/16/2013	Tuesday		Chapter 12
7/18/2013	Thursday		Chapter 13
		Homework Chapters 12 & 13 due by 7/21 by 11pm	
7/23/2013	Tuesday	Exam 3 Covering Chapters 10 - 13	Quick Review & Exam 3
7/25/2013	Thursday		Chapter 14
7/30/2013	Tuesday		Review
8/1/2013	Thursday	Final Exam - Comprehensive	Final

Schedule above is subject to change.

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WileyPLUS is an innovative, research-based, online environment for effective teaching and learning. *WileyPLUS* takes the guesswork out of studying by providing you with a clear roadmap.

Know what to do, how to do it, and if you did it right! With *WileyPLUS* you can access:

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REGISTRATION CODE

You will need to purchase a registration code to access *WileyPLUS* but it's your choice how you buy it!

- **Option 1:** Use *WileyPLUS* in place of the hard copy textbook and **save!** Go to www.wileyplus.com to purchase immediately.
- **Option 2:** Buy a new textbook in the bookstore packaged with a *WileyPLUS* registration code.

GETTING STARTED

Once you purchase your *WileyPLUS* registration code, you will need to register for *WileyPLUS*.

- **Step 1:** Copy and paste the specific Class Section URL listed below into your browser.

Class Section Name	Class Section URL
Acct 3311 Summer 2013	http://edugen.wileyplus.com/edugen/class/cls328450/

- **Step 2:** Click on the REGISTER button to start.
- Need more info? Visit www.wileyplus.com/register.

WILEYPLUS HELP

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LIVE CHAT! Technical Support:

www.wileyplus.com/support

Additional Resources:

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