

The University of Texas at Arlington – Department of Accounting
ACCT 5301: Accounting Analysis I
Fall 2013: MW 7:00 pm – 9:50 pm COBA 348

Instructor: Ramgopal Venkataraman

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Office Hours: Monday and Wednesday 5:00 – 6:30 pm and by appointment.

Class Materials:

Required: Financial Accounting – Libby, Libby & Short 7e – McGraw Hill: www.mhhe.com/libby7e;
Simple calculator
Scantron forms (Type 882-E)

Course Description:

An introduction to purposes, concepts, terminology, problems, and methodology of financial accounting. Emphasis is placed on using accounting information for decision making.

Course Objectives:

Upon completion of this course, students will be able to:

1. Discuss the nature of accounting.
2. Explain the basic concepts of accounting.
3. Perform basic financial statement analysis.
4. Identify and discuss the “real world” implications of accounting information.

Objectives 1, 2 and 3 will be assessed through successful completion of quizzes and exams. Objectives 3 and 4 will be assessed through successful completion of a project and class participation.

General Policies:

1. Follow the HONOR CODE in all your work
2. Be prepared for class by reading the chapter and working on the homework problems. You will be able to get more out of the class if you are well prepared.
3. I WILL ONLY USE YOUR MAVMAIL TO CONTACT YOU. So please make sure you check your MAVMAIL account regularly.
4. I will be using Blackboard to post materials and grade on the assignments for the class. All of the online quizzes will be administered on Blackboard as well. Please check your Blackboard page on a regular basis. You are responsible to make sure that you stay up to date with all the information on the course page on Blackboard.
5. I will provide a tent card with your name on it during the second week of class. You are expected to bring the tent card with you to class every day. I would prefer that you sit in the same seats on a daily basis, preferably with your group members.

Attendance Policies:

Students are expected to behave in a professional manner. The instructor reserves the right to dismiss anyone from the class who is violating the right of the other students to receive the full benefit of the class instruction. Attendance and participation in class discussions of the material are **crucial** aspects of the course. You must participate in classroom discussions to receive credit for class participation.

Homework Policy:

Homework is assigned on the attached homework assignment sheet. Homework will not be collected or graded but it is **essential** to help you understand the material and do well in quizzes and exams. Student participation is expected during classroom discussions of homework problems. In addition to the assigned material, students are encouraged to attempt as many exercises as they are able to.

Expectations for Out-of-Class Study: Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, etc.

Grading: Grades will be determined based on the following weightage of different assessments:

Exam I	30%
Exam II (Final)	40%
Online Quizzes	10%
Group Project	10%
Class Participation	10%
Total	100%

Exams:

There will be two class exams on the dates indicated in the syllabus. Exams will include both multiple choice questions and problems.

I do not give make-up examinations. If you must miss an examination because of an approved absence such as personal illness or injury, illness or injury of a dependant, or unavoidable prior commitments in connection with full-time employment, you need to let me know in advance before the exam. Exams may **NOT** be missed for any recreational or otherwise non-essential absences from class. In all cases of absence from an exam, I will require written documentation of the circumstances. **Failure to provide this documentation on a timely basis, or an unauthorized absence from an exam, will result in a grade of zero on that exam.**

Group Project:

You will be required to form groups of no fewer than 3 and no more than 5 students in the second week of class. You will be required to choose a company for your Financial Statement Analysis project. This project will be an opportunity for you to demonstrate your ability to conduct a comprehensive financial statement analysis and your understanding of the real world implications of financial accounting. You will find Chapter 14 in the textbook useful in this regard. **You may not choose any of the focus companies in the textbook for this project. You should submit your group's choice of company to me for approval before the first exam.**

Online Quizzes

I will assign several online quizzes from time to time to test your understanding of the most recently taught material. These will be posted on blackboard and announced in class. You will not be able to make up any quizzes you do not complete. I will however, drop the lowest quiz score in calculating your grade.

Class Participation

At the Masters level, class participation is an essential part of learning. I expect you to be present at all classes. You may be excused if you contact me in advance with appropriate documentation (see the Exams section above for acceptable reasons). However, please be aware this is not a reward for attendance but a measure of your contribution (both in frequency and quality) to the classroom discussions of accounting issues as well as homework problems. **Please also note that you may not receive any participation credit if you have more than 3 unexcused absences during the semester.**

Grade Grievances: Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current graduate catalog. For more information, please visit the following URL:

http://grad.pci.uta.edu/about/catalog/current/general/regulations/#grade_grievances

Drop Policy: Students 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 withdraw. 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 (<http://wweb.uta.edu/ao/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 *Americans 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: 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.

You agree to abide by the Honor Code with respect to any work (quizzes, exams or group projects) that you turn in for this class. 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.

Electronic Communication: UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

Student Feedback Survey: At the end of each term, students enrolled in classes categorized as "lecture," "seminar," or "laboratory" shall be directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

Emergency Exit Procedures: Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit, **To reach this exit, turn right as you exit the classroom and follow the hallway to the stairway on your left.** When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist handicapped individuals.

Course Schedule: The course schedule provided below is **TENTATIVE** and may be changed at my discretion if such a change will better meet the educational objectives of this course. Such changes will be announced in class and on Blackboard.

		Assignments		
Date	Text	Exercises	Problems	Cases
Aug 26	Chapter 1	1-1,2,3,4,5	1-1,4	1-1,2,3
Aug 28	Chapter 2	2-1,2,3,4,5,8,12	2-1,2,3	2-1,2,3
Sep 4	Chapter 3	3-1,2,3,5,7,10, 11,12	3-1,3	3-1,2,3,4
Sep 9	Chapter 4	4-2,3,4,6,7,8,9	4-1,2,3,4,7	4-1,2,3
Sep 11	Chapter 5	5-1,2,5, 14	5-6	5-1,2,3
SEP 16	EXAM 1 Chapters 1 – 5	BRING SCANTRON		
Sep 18	Chapter 6 & Chapter 7	6-3,8,9,12,13,18,22 7-1,3,5,8,11	6-2,5,6,7 7-1,2,5	6-1,2,3 7-1,2,3
Sep 23	Chapter 8	8-3,7,8,13	8-3,6	8-1,2,3
Sep 25	Chapter 9	9-1,4,15,16	9-1,2,7,11	9-1,2,3
Sep 30	Chapter 10	10-1,3,4,5,8,9,12,15,17	10-1, 3, 4, 6, 7, 9, 10, 12	10-1,2,3
Oct 2	Chapter 11	11-1,4,6,8,9,15	11-1,2,3,5,8,9	11-1,2,3
Oct 7	Chapter 12	12-1,2,3,4,5,6,7	12-1,3,5,7	12-1,2,3
Oct 9	Chapter 13	13-1,3,6,7,9	13-1,2	13-1,2,3
Oct 14	Reserved for Groups to work on Financial Statement Analysis Project			Project due at 11:59 pm. Submit through Blackboard (one per group only)
Oct 16 (Wed)	FINAL Chapters 6-13	7:00 – 9:30 pm	BRING SCANTRON	