

**College of Business Administration  
Department of Accounting  
ACCT 3309-004 Accounting for Managers  
T/TH 5:30 – 6:50 pm, COBA 154  
Fall 2013**

**INSTRUCTOR:** Dr. Sandra Cherie Henderson      **PHONE:** 817-272-3031 (Voice)  
**OFFICE:** COB 426      **E-MAIL:** [chenderson@uta.edu](mailto:chenderson@uta.edu) \*  
**OFFICE HOURS:** T/TH: 2:00 – 4:30 pm;  
Other times by appointment

\* Preferred method of contacting me

**COURSE DESCRIPTION:** Planning, controlling, decision making, and performance evaluation. Uses a variety of teaching techniques (e.g., problems, cases, and projects) and is open only to non-accounting majors.

**REQUIRED TEXT:**

ACCT 3309 Accounting for Managers\*

Print version: ISBN 9781121379114

Ebook version: ISBN 9781121374607

\*This book can be purchased from the UTA bookstore or can be purchased as an e-book from the McGraw Hill Website.

**OTHER REQUIRED MATERIALS**

- A simple, four-function calculator
- Scantrons Form 882-E for each exam

**PREREQUISITES:**

ACCT 2302 with a grade of C or higher

**COURSE CONTENT AND STUDENT LEARNING OUTCOMES:**

This course surveys topics important to business students outside of the accounting function, including financial statement preparation and analysis and managerial concepts. Upon completion of the course, student will be able to:

- Identify important features of the accounting system and the financial statements.
- Identify indications of liquidity, profitability, growth and financing in the financial statements.
- Explain the relationship between the three main financial statements.
- Locate the financial statements and other important information in quarterly and annual reports on the SEC website.
- Perform basic financial statement ratio analysis.
- Analyze cash budget positions and short-term borrowing needs.
- Perform cost analysis based on variable and fixed costs.
- Explain the advantages and challenges of the Balanced Scorecard method of evaluating divisions within a company.

**EVALUATION:**

**Grading Policy:**

There are no make-ups for exams, except under extreme circumstances (must provide documentation). The Financial Statement Analysis project is due at the beginning of class on the

due date. Failure to take any exam or turn in the project on the due date will result in a grade of zero.

**Points are distributed as follows:**

Exams (3 at 100 points)	300
Comprehensive Final Exam	100
Financial Statement Analysis Project	<u>100</u>
Total	<u>500</u>

**Grading Scale:**

450-500	A
400-450	B
350-400	C
300-350	D
below 300	F

Letter grades will be based on the total points as shown above. Letter grades will not be based upon the percentage of points earned to total points.

**Final Grade Information:**

Per university policy, no grade information will be released by phone or e-mail. All grades will be posted on Blackboard. I WILL NOT, under any circumstances, discuss final grades (or any other grades) via phone or e-mail.

**EXAMS:**

All exams will be closed-book/closed notes, and, unless otherwise indicated, multiple choice.

**You must use a simple four function calculator on the exam (no graphing or financial). If you are unsure if your calculator will be allowed, check with me before the exam. I reserve the right to require any student to use a departmental calculator on the exam.**

**PROJECT:**

The financial statement project assignment will be posted on Blackboard. No project will be accepted after the end of the class in which it is due. You may turn in your project BEFORE class if you are not able to attend class on the date the project is due.

Please note that projects must be typed in paper format. Copies of the project from the text with handwritten responses will not be acceptable.

**ATTENDANCE:** You are expected to attend all classes. I will use a seating chart to record student attendance, but there is not an attendance component *per se* in calculating course grades. More than three absences during the semester are considered excessive and may impact the grade you receive in the class. Noticeable tardiness and leaving early are bad habits and will count as an absence if they occur routinely. Please let me know if you have an unavoidable problem with getting to class on time.

**CLASSROOM CIVILITY:**

Please be on time as class starts promptly at the designated time. Once you are in class, please stay in class for the entire time. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. Do not disrupt the ability of others to listen, learn, and ask questions. Sleeping, reading, or doing work not related to class, and talking unrelated to the discussion will not be tolerated. Excessive talking in the classroom is rude and distracting to the professor and fellow students. Students causing such distractions will be asked to leave the classroom. Turn off cell phones and other electronic devices and put them away (i.e., they must not be on the desktop). Do not use your cell phone or other device for texting, tweeting, surfing, or game playing in class. Remove all headphones—wired or wireless. **If you use a laptop, tablet, or other device for note taking, please do not surf the Web, check your e-mail, play games or any other activity not directly related to the class as it is distracting to you classmates.** Complaints from classmates may mean that you cannot use your device during class.

**OTHER:**

As you may choose to work with a group on the project assignment, you need to make a professional commitment to work effectively with any group members. Contribute to the assignment or withdraw from the group and work individually.

I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. I can usually answer questions quickly and easily via e-mail. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail. When communicating via e-mail, be sure to include the course number in the subject line and your name at the end of the e-mail. I may not respond to e-mails in which I cannot readily identify the student.

**ASSISTANCE:** The instructor enjoys working with students. Please feel free to stop by during his office hours or make an appointment.

**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://www.uta.edu/aao/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](http://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.*

UT Arlington faculty members 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](mailto:resources@uta.edu), or view the information at [www.uta.edu/resources](http://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>.

**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% or 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.

**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, which is located up the stairs immediately in front of the classroom. 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.

***As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.***

***–Sandra Cherie Henderson***

**ACCT 3309  
TENTATIVE CLASS SCHEDULE  
FALL 2013**

DATE	CHAPTER	TOPIC	DUE
22-Aug	1	Introduction, Where Did All This Lingo Come From?	
27-Aug	2	The Balance Sheet - The Mother of All Financial Statements	
29-Aug	3	The Income Statement - A Focus on Earnings	
3-Sep	4	The Cash Flow Statement - Do We Have Enough for Payroll?	
5-Sep	Article	Solving the Puzzle of the Cash Flow Statement	
10-Sep	5	How the Financial Statements are Related	
12-Sep	6	Different Systems, Different Reports	
17-Sep	7	Quarterly and Annual Financial Reports - A Tour	
19-Sep		Group Project Discussion and Work Day	<b>Group Members and Company</b>
24-Sep		Exam Review	
<b>26-Sep</b>		<b>Exam 1 (Chapters 1-7, Article)</b>	
1-Oct	13	Cautions about Financial Analysis	
3-Oct	14	Conducting a Financial Analysis - The Prep Work	
8-Oct	15	Profit Ratios	
10-Oct	16	Liquidity and Financial Flexibility	
15-Oct	17	Cash Ratios	
17-Oct	18	Financing Ratios	
22-Oct		Project Work Day	
24-Oct		Exam Review	
<b>29-Oct</b>		<b>Exam 2 (Chapters 13-18, Pasewark Case)</b>	
<b>30-Oct</b>		<b>Last Day to Drop</b>	
31-Oct		Fantasia SpA	
5-Nov		Fantasia SpA	
7-Nov		Salem Telephone Company	
12-Nov		Salem Telephone Company	
14-Nov		Midwest Office Products	
19-Nov		Midwest Office Products	<b>Financial Statement Analysis</b>
21-Nov		Exam Review	
26-Nov		<b>Exam 3 (Case Studies)</b>	
<b>28-Nov</b>		<b>Thanksgiving Holiday</b>	
3-Dec		Final Exam Review	
<b>10-Dec</b>		<b>Comprehensive Final Exam - 5:30 - 8:00 pm</b>	

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- Sandra Cherie Henderson