**ACCT 3309-004  
Accounting For Managers**

**Winter Intersession 2014/2015**

**Instructor: Terra Brown McGhee, CPA**

**Office Number: COB 435**

**Office Telephone Number:** 817-272-0710

**Email Address:** tcbrown@uta.edu

**Faculty Profile:** <https://www.uta.edu/profiles/terra-mcghee>

**Office Hours:** Each day we meet for class I will hold office hours immediately following the class dismissal.

**Section Information:** ACCT 3309-004

**Time and Place of Class Meetings:** Monday-Friday 8:00 am – 11:45 am, COB 151

**Description of Course Content:** **ACCT 3309. ACCOUNTING FOR MANAGERS. 3 Hours.** 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. Credit will not be given for both this course and [ACCT 4302](http://catalog.uta.edu/search/?P=ACCT%204302). Prerequisite: [ACCT 2302](http://catalog.uta.edu/search/?P=ACCT%202302) with a grade of C or higher.

**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.

**Required Textbooks and Other Course Materials:**

* + Texbook: Accounting For Managers, Terra McGhee, ISBN 9781121370944
  + Calculator\*
  + Scantron form 882-E (you will need three in this course)
  + Additional materials will be provided on Blackboard

\*Calculator: A scientific, financial, or simple calculator is required for the exams. You are not allowed to use (I) a programmable calculator or (2) a cell phone as a calculator. I reserve the right to ask you to use a departmental calculator on any exam instead of your own.

**Descriptions of grading policies, major assignments, and examinations:**

**Grading Policy:**

There are no make-ups for exams, except under extreme circumstances. All projects are due at the beginning of class on the due date. Failure to take any exam at the scheduled time or turn in project on the due date will result in a grade of zero.

***Points are distributed as follows:* *The grading scale is as follows:***

Financial Statement Analysis Paper 100 points 500-450 A

F/S Analysis Presentation 100 points 449-400 B

Exams (2 at 100 points each) 200 points 399-350 C

Final Exam 100 points 349-300 D

Total 500 points 299-0 F

**EXAMS:**

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

choice. You will need to bring a scantron, Form 882-E to use during your exams.

**PROJECT:**

The financial statement project assignment is posted on Blackboard. Projects must be typed in paper format. Copies of the project from the text with handwritten responses will not be accepted. Presentations must be made on the date assigned, in **formal business attire**.

**FINAL GRADE INFORMATION**:

Per university policy, no final grade information will be released by phone or email. I WILL NOT, under any circumstances, discuss final grades via email or telephone. Final course grades will be posted on Blackboard as soon as possible following your last exam.

Final grades are determined according to the grading policy and distribution above. **Grades are not negotiable and are not curved up for any individuals based on personal issues, academic probation, etc.** I will not respond to emails asking me to curve your course grade after the final exam. You earn your grade in the course throughout the semester and should consider the impact of your grade as you prepare for exam and complete your project. Do not wait until your final exam to become concerned about your GPA.

**Attendance:** Attendance is not taken in this class, however failing to attend class will have a direct and detrimental impact on your grade as the lectures are an important part of learning this material. All students are expected to attend all classes and take all examinations at the scheduled times.

Please be courteous to the rest of the class by *turning off cell* phones, iPads and iPods, etc. when you enter the classroom. *Text messaging* during class is unacceptable.

**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 10 hours per week of their own time in course-related activities, including reading required materials, completing assignments and projects, preparing for examinations, etc.

**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/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.

**Title IX:** The University of Texas at Arlington is committed to upholding U.S. Federal Law “Title IX” such that no member of the UT Arlington community shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity. For more information, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX).

**Academic Integrity:** Students enrolled all UT Arlington courses 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.

**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, which is down the hall from 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 individuals with disabilities.

**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).

**Emergency Phone Numbers**: In case of an on-campus emergency, call the UT Arlington Police Department at **817-272-3003** (non-campus phone), **2-3003** (campus phone). You may also dial 911.

**Course Schedule**

|  |  |  |
| --- | --- | --- |
| **Date** |  | **Material Covered in Lecture** |
| Dec 15 | Monday | The Big Picture: Ch 1-3 |
| Dec 16 | Tuesday | The Big Picture: Ch 4-5 |
| Dec 17 | Wednesday | An Overview of Common Accounting Reports: Ch 6-7 |
| Dec 18 | Thursday | An Overview of Common Accounting Reports: SCF Article |
| **Dec 19** | **Friday** | **Exam One: Covers Ch 1-7 and SCF Article** |
| Jan 5 | Monday | Financial Indicators: Ch 13-14 |
| Jan 6 | Tuesday | Financial Indicators: Ch 15-16 |
| Jan 7 | Wednesday | Financial Indicators: Ch 17-18 |
| Jan 8 | Thursday | **Exam Two: Covers Chapters 13-18; F/S Project Terms** |
| Jan 9 | Friday | Fantasia Case |
| Jan 12 | Monday | PRESENTATIONS |
| Jan 13 | Tuesday | **Final Exam** |

|  |  |  |
| --- | --- | --- |
| **Date** |  | **F/S Analysis Project Timeline** |
| Dec 15 | Monday | Choose group members and exchange phone/email |
| Dec 16 | Tuesday | Choose company to analyze  Group member names and company due by end of class |
| Dec 17 | Wednesday | Look up company on the SEC’s website |
| Dec 18 | Thursday | Work on excel template |
| Dec 19 | Friday | Work on excel template and first section of paper  Printed financial statements due by end of class |
| Jan 5 | Monday | Work on second section of paper |
| Jan 6 | Tuesday | Work on third section of paper  Excel template due by end of class |
| Jan 7 | Wednesday | Work on fourth section of paper |
| Jan 8 | Thursday | Finish paper and work on presentation |
| Jan 9 | Friday | Fantasia Case; Work on presentation |
| Jan 12 | Monday | PRESENTATIONS!  Papers due at **beginning** of class |

*The instructor reserves the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.*

**Important dates from the university academic calendar:**

12/15 First day of class

12/15 Last day of late registration

12/16 Census Date

**1/06 Last day to drop class** (submit requests to advisor before 4:00 pm)

1/13 Final exam