

# ACCT 3309 – 005 ACCOUNTING FOR MANAGERS

## COURSE SYLLABUS AND SCHEDULE - SPRING 2016

<b>INSTRUCTOR:</b>	<b>Paige E. Gee, CPA</b>	<b>Terra Brown McGhee, CPA</b>
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<b>FACULTY PROFILE:</b>	<a href="http://www.uta.edu/profiles/paige-gee">http://www.uta.edu/profiles/paige-gee</a>	<a href="http://www.uta.edu/profiles/terra-mcghee">http://www.uta.edu/profiles/terra-mcghee</a>
<b>OFFICE HOURS:</b>	Friday 12:00 – 2:00**	Tuesday/Thursday 11:00 – 12:25 Friday, immediately following class**

\*\*Other times by appointment only.

**SECTION INFORMATION:** ACCT 3309-005

**MEETING TIME:** Friday 9:00 AM – 11:50 AM, COBA 245W

**Course Description:** **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](#). Prerequisite: [ACCT 2302](#) 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:

- Textbook: 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 (1) a programmable calculator or (2) a cell phone (or any other tablet, watch, etc.) as a calculator. We reserve the right to ask you to use a departmental calculator on any exam instead of your own.

**Blackboard:** We will use Blackboard in this class. You can reach the Blackboard site at <https://elearn.uta.edu/>. Once on the site please log in with your UTA Username and Password. That will take you to your personal page that lists all of the classes for which you are registered that are using Blackboard.

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

#### **GRADING POLICY:**

There are no make-ups for exams, except under extreme documented circumstances (see below). 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. There are no opportunities for extra credit,

**Points are distributed as follows:**

F/S Analysis Paper	50 points
F/S Analysis Presentation	50 points
F/S Analysis Group Evaluation	50 points
F/S Analysis Attendance	50 points
Exams (2 at 150 points each)	300 points
Final Exam (comprehensive)	<u>250 points</u>
Total	750 points

**The grading scale is as follows:**

750 - 675	A
674 - 600	B
599 - 525	C
524 - 450	D
449 - 0	F

**EXAMS:**

- All students should bring a Form 882-E Scantron and a calculator to all examinations.**
- Phones and Electronic Devices: No technology zone.
- No books or notes may be used during exams. All material you bring to class with you must be placed on the floor.
- No "scratch" paper is allowed in the examination, unless it has been provided by the instructor.
- We reserve the right to seat and/or re-seat any student before or during an exam.
- All hats must be off or turned backwards.
- Please come to class ten (10) minutes early on exam days. Once all exams are passed out no further exams will be passed out. **Anyone late will receive a grade of zero on the exam.**
- You **must be prepared to present some form of personal identification that includes your picture** (your student ID or driver's license) at the regular exams and the final exam.
- Once a regular exam or final exam has started, **no student may leave the examination room** until he or she has finished the exam and turned it in to the exam proctor.
- Any exam that is removed from the exam proctor's presence will receive an automatic grade of zero. FAILURE TO OBEY THESE INSTRUCTIONS WILL RESULT IN A GRADE OF ZERO ON THE EXAMINATION.**

Please note the following:

- It is required that you take each of the exams in this course. If you miss an exam a zero will be recorded.
- When you take an exam, the grade will be recorded and CANNOT be dropped.
- If you miss an Exam and have an excused absence, your score on the comprehensive final exam will replace the previously recorded zero. This substitution can occur for only one missed exam. Any other missed exam (regardless of the reason for missing the exam) will retain the recorded score of zero. **Make-up exams are not given.**
- The exam dates are listed on the attached Class Schedule. Please be advised that the dates are subject to change. Any change will be announced in class as well as via an announcement on Blackboard.
- Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam takes place via email regarding the absence. Written documentation must be provided to qualify for an excused absence. Excused absences are those due to official participation in University-sponsored events, a death in the family, illness, mandatory court appearances, and U.S. military service. The instructor may also allow an excused absence if in the opinion of the instructor the absence was due to a dire set of circumstances beyond the student's control.

**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. We 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.** We will not respond to emails asking us 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.

**CLASS ATTENDANCE:**

At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. **Attendance on ALL presentation dates (4/15, 4/22, 4/29, 5/6) is required for ALL**

**students enrolled in the course.** As the instructors of this section, We have decided that attendance at class meetings in which lectures are scheduled is not required but strongly encouraged. Regular attendance and class preparation are essential elements for your success in this course. To fully understand this material you should avail yourself of all of the text resources, as well as class discussions. ***Announcements may be made and supplemental material will be provided in class and students are responsible for these, irrespective of attendance or nonattendance at the time of announcement.***

Classes begin at the appointed time -late arrivals and early departures interrupt the flow of the class and are inconsiderate to your colleagues. At each regular class meeting a substantial amount of the total material will be presented. You are expected to attend the full two hours and 50 minutes of each class and participate in class discussions.

You are expected to be prepared for each class session. In order to facilitate record keeping, **you will sign in before each class begins and if you leave early you will sign out.** I will provide a tent card with your name on it. **Please bring the card to each class meeting and place it on the work-surface in front of your seat.** It will also be helpful if you will sit in the same seat each class meeting. Students are expected to be an active part of the class. The benefit of participating in a class discussion cannot be garnered by copying someone else's notes. Out of respect for others and the learning environment, if a student is engaged in anything not pertaining to the class they will be asked to leave. Out of respect, all hoodies are not to be on and ear phones are not to be in ears.

#### **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 6 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: The last day to drop this course is Friday, April 1, 2016.**

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/>).

It is the policy of the University that students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstance. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E.H. Hereford University Center (near the southwest entrance).

Undergraduate students who drop a course on or before the Drop Date will receive an automatic grade of —W regardless of whether or not they have completed assignments. Neither a faculty member nor the departmental staff can process a student's drop. Only the Academic Advisor for their major (or designee) can complete the drop. This is done in the Advising Center on the 1<sup>st</sup> floor. No student may be dropped after the Drop Date.

Undergraduate students who entered college for the first time in fall 2007 are limited to a total of six dropped courses during their undergraduate career. Discuss the impact of this when you meet with your adviser to discuss dropping a course.

**ABSENCES BASED ON RELIGIOUS BELIEFS:** A student who misses an examination or other assignment due to the observance of a religious holy day will be given the opportunity to complete the work missed. To be eligible for this opportunity, the student must notify us in writing of exams scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first fifteen (15) calendar days of the semester by written correspondence, delivered to us, and acknowledged as received by us.

**AMERICANS WITH DISABILITIES ACT (ADA):** UT 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)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. 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 disability. Students are responsible for providing the instructor with official notification in the form of a letter certified by the **Office for Students with Disabilities (OSD)**. Students experiencing a range of conditions (Physical,

Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting:

**The Office for Students with Disabilities, (OSD)** [www.uta.edu/disability](http://www.uta.edu/disability) or calling 817-272-3364.

**Counseling and Psychological Services, (CAPS)** [www.uta.edu/caps/](http://www.uta.edu/caps/) or calling 817-272-3671.

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.

If you are a student who requires accommodations in compliance with the ADA, please consult with Paige Gee during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation.

**ACADEMIC INTEGRITY:** Honesty and integrity are very important characteristics of an accountant or any business person. Learning is both an individual and a cooperative undertaking. Asking for and giving help freely in all *appropriate* setting helps you to learn. You should represent only your own work as your own. *Personal integrity* is the basis for intellectual and academic integrity. Academic integrity is the basis for academic freedom and the University's position of influence and trust in our society. University and school rules and standards define and prohibit "academic misconduct" by all members of the academic community including students. You are asked and expected to be familiar with these standards and to abide by them. UT Arlington's Honor Code can be found on the University website and is reproduced below:

*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.

There will be substantial opportunities for you to demonstrate your abilities--but we will not grade you on the basis of someone else's labor. We absolutely will not tolerate academic dishonesty: **Any student caught cheating on any graded work will automatically fail the course—no exceptions—no excuses.** The United States Military Academy at West Point has a simple honor code, it states "'A cadet will not lie, cheat, steal, or tolerate those who do.'" It is the code that we live by - we would recommend it to each of you.

**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 undergraduate / graduate catalog. For undergraduate courses, see <http://catalog.uta.edu/academicregulations/grades/#undergraduatetext> .

**CANCELLATION OF CLASSES:** In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for *MavWire EXTRA* notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations. We will have class on all days that the University is open.

**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 <http://www.uta.edu/universitycollege/resources/index.php> .

**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>. We communicate with students using only their MavMail accounts. Please monitor your UTA email account for all course announcements.

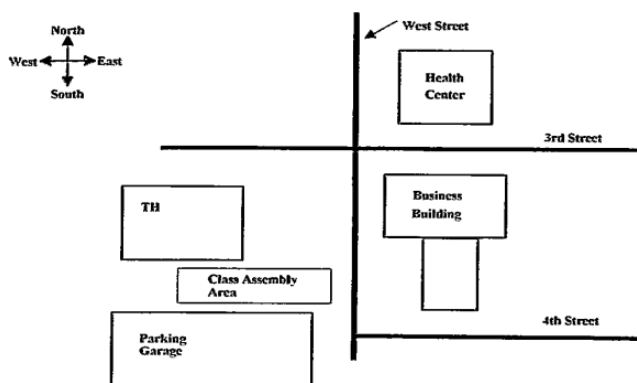
**STUDENT FEEDBACK SURVEY:** At the end of each term, students enrolled in classes categorized as "lecture," "seminar," or "laboratory" shall be directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through 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.

**COLLEGE OF BUSINESS BOMB THREAT POLICY:** To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed \$4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.
2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.
3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternative sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester's free parking in the Maverick Garage across from the Business Building. UTA's Crime Stoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days, students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area at the southwest corner of the intersection of West Street and 3rd Street. From there, at 5 minutes to the class time, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.



**TITLE IX:** The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit [uta.edu/eos](http://uta.edu/eos). For information regarding Title IX, visit [www.uta.edu/titleIX](http://www.uta.edu/titleIX).

**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. 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.

**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. The non-emergency number is 817-272-3381.

**CLASS POLICIES & PROCEDURES:**

We will not tolerate any humor that is mean spirited, derogatory or divisive - we will not allow any wit that comes at the expense of anyone but the speaker—self-deprecation is acceptable fodder for humor. We absolutely will not tolerate any racist, sexist, or homophobic remarks—we are all equal.

Simply put, students are expected to be respectful of one another and the professor in classroom discussions. The goal is to foster a safe learning environment where students feel comfortable discussing concepts and applying them in class. If for any reason your behavior is viewed as disruptive to the class, you will be asked to leave and you will be marked absent.

**TECHNOLOGY:**

We will not assume responsibility for any technical difficulties experienced by your internet service provider. It is your responsibility to get a UT Arlington email account, so that you can be enrolled in Blackboard, and to ensure that you have met the technical requirements of your ISP to receive messages from UT Arlington's computer system. Please note that we have a listing of all of the students that have subscribed to Blackboard. If you are having difficulties, please see us as soon as possible.

To ensure no distraction during class time and for the consideration of all, students must shut off all laptops, readers, tablets, cell phones, watches, etc. while in the classroom and during class time. No technology zone. **Anyone who has one of these devices visible during any exam will automatically fail the class.**

## Course Schedule

### ACCT 3309 Accounting For Managers Spring 2016 Approximate Schedule \*

Day	Date*	Topic
F	1/22	The Big Picture
F	1/29	The Big Picture
F	2/5	The Big Picture
F	2/12	An Overview of Common Accounting Reports
F	2/19	An Overview of Common Accounting Reports
<b>F</b>	<b>2/26</b>	<b>Exam One: Covers Chapters 1-7 and SCF Article</b>
F	3/4	Financial Indicators - Using Information to Make Decisions
F	3/11	<i>Spring Break – No Class! Have fun and be safe. Come back the way you left. ☺</i>
F	3/18	Financial Indicators - Using Information to Make Decisions
F	3/25	Financial Indicators - Using Information to Make Decisions
F	4/1	Financial Indicators - Using Information to Make Decisions
<b>F</b>	<b>4/8</b>	<b>Exam Two: Covers Chapters 13-18</b>
F	4/15	Presentations
F	4/22	Presentations
F	4/29	Presentations
F	5/6	Presentations
<b>F</b>	<b>5/13</b>	<b>Comprehensive Final Exam 9:00 am – 10:30 am</b>

**\* Schedule is subject to change, including exam dates. You should plan to attend every class. If you must miss a class, check Blackboard or with another student to determine if any schedule changes have been announced.**

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