Instructor: William H. Wilson, CPA, CFA
Office Number: COBA 240A
Office Telephone Number: 817-272-7029 (Department of Accounting)
Email Address: bwilson@uta.edu
Faculty Profile: https://www.uta.edu/profiles/william-wilson
Office Hours: Monday 5:30-6:30 PM (By Appointment)

Section Information: ACCT 5301.001

Time and Place of Class Meetings: Monday 7:00 – 9:50 PM. COBA 151

Description of Course Content: Introduction to concepts, purposes, problems, methodology, and terminology of financial accounting.

Student Learning Outcomes: Upon completing of the 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 business 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 financial statement analysis project.

CAUTION: Do not purchase a copy of the text that does not include access to McGraw-Hill Connect. Consider paying for 6 months access to the E-Book at the above site for $131.50. If you do this, and you also want a paper copy too, they will sell you the loose leaf version for an additional $40.

Descriptions of major assignments and examinations:
Two in-class exams and a comprehensive final exam
Weekly web-based assignments in McGraw-Hill Connect
Group Project- Financial Statement Analysis

Please note the following:
   a. It is required that you take each of the exams in this course
   b. 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 and on Blackboard.
   c. Should you have to miss an exam, it is your responsibility to notify me BEFORE the exam. For an absence to be considered excused, it must be the result of unavoidable, serious circumstances (generally related to your illness, death in the family, accident or work (in some cases) and must be supported by written documentation. A flat tire, car trouble, no baby sitter, tired, “I went out of town and my car broke down,” etc. are not eligible for “excused absence” status. **Excused absences due to attendance at sanctioned university activities qualify for the application of this policy or for a make-up exam.** You must let me know in advance of the exam you will miss and the reason for your absence.

EXAM RULES:
a. Students should bring a Form 882-E Scantron to each examination
b. CELL PHONES: On Exam days, all cell phones must be TURNED OFF and removed from your desk surface. Please remove all phone ear pieces and Bluetooth devices. You may not use your cell phone as a calculator or as a time piece on exam days. **If your phone makes any audible sound (ringing, music, vibrating, etc.) during an exam, your exam will be taken up at that point and you will receive the grade you have earned on the work that you completed to that point.** On all other class days, your phone should be SILENCED.

c. CALCULATORS - You may use any 4-function calculator on exam days. You may not use your cell phone as a calculator during exams.

d. No books or notes may be used during exams. All material you bring to class with you must be put away and off the surface of the desk.

e. You will be provided “scratch” paper

f. I reserve the right to seat and/or re-seat any student before or during an exam.

g. Please come to class 10 minutes early on exam days, if at all possible.

h. Bring a photo ID to class on exam days. When you turn in your exam, you may be asked to show your photo ID.

i. At the conclusion of exams, when you are told that time is up, you must PROMPTLY bring your exam to the front of the room. Failure to promptly turn in your exam will result in the application of a 10 point penalty on your exam score.

Group Project:
Students will work in groups of 3 or 4. Each group will select a publicly traded U. S. company which files financial reports (Form 10-K and 10-Q) with the Securities & Exchange Commission (SEC). Any company that is either a merchandiser (retailer), a service business or a manufacturer can be selected. No financial companies (banks, insurance, etc.), transportation companies (airlines, railroads, trucking), utilities, oil & gas or real estate. You may not select Home Depot or Lowes. After you select your company, you will also select a peer for each member of the group. Your written project will be a comparison of your selected company with each of the peer companies, following the process outlined in chapter 13 of your text. Additionally, you should include a discussion about the company (including its products, markets and competitors). Your completed project must be typed and should include a copy of the company’s most current financial statements. This will be submitted electronically on Blackboard by the posted due date.

Attendance: At The University of Texas at Arlington, taking attendance is not required but attendance is a critical indicator in student success. 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. As the instructor of this section, I will take attendance daily at the start of each class (if you are late, you are absent). However, while UT Arlington does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients “begin attendance in a course.” UT Arlington instructors will report when students begin attendance in a course as part of the final grading process. Specifically, when assigning a student a grade of F, faculty report the last date a student attended their class based on evidence such as a test, participation in a class project or presentation, or an engagement online via Blackboard. This date is reported to the Department of Education for federal financial aid recipients.

Grading:
Course grades will be assigned based on the total number of points earned during the semester. Course points will be allocated as follows:
Final Letter Grades will be determined as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>90-100%</td>
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<tr>
<td>B</td>
<td>80-89%</td>
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<tr>
<td>C</td>
<td>70-79%</td>
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<tr>
<td>D</td>
<td>60-69%</td>
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<tr>
<td>F</td>
<td>&lt; 60%</td>
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Make-Up Exams: There are no make-up exams in this course. If you miss an exam without a valid excuse, your grade will be zero on that exam. If you have a valid excuse for missing an exam (e.g. a documented illness), your grade on the missed exam will be determined from your grade on the comprehensive final exam.

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.

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 University Catalog. For graduate courses, see http://catalog.uta.edu/academicregulations/grades/#graduatetext. For student complaints, see http://www.uta.edu/deanofstudents/student-complaints/index.php.

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/).

Disability Accommodations: 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). Only those students who have officially documented a need for an accommodation will have their request honored. 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 or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

Counseling and Psychological Services, (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: 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.

Title IX Policy: The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.

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 in their courses by 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. Additional information is available at https://www.uta.edu/conduct/.

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.

Campus Carry: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit http://www.uta.edu/news/info/campus-carry/.

Student Feedback Survey: At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are 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 via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit http://www.uta.edu/sfs.

**Final Review Week:** for semester-long courses, 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. 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, or view the information at http://www.uta.edu/universitycollege/resources/index.php.

The IDEAS Center (2nd Floor of Central Library) offers free tutoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. To schedule an appointment with a peer tutor or mentor email IDEAS@uta.edu or call (817) 272-6593.

The Library’s 2nd floor Academic Plaza offers students a central hub of support services, including IDEAS Center, University Advising Services, Transfer UTA and various college/school advising hours. Services are available during the library’s hours of operation. http://library.uta.edu/academic-plaza

**Librarian to Contact:** Ruthie Brock (brock@uta.edu) or Carol Byrne (cbyrne@uta.edu)
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<th>Chapter</th>
<th>Class Exercises</th>
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<td>12/8/2017</td>
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<td>12/11/2017</td>
<td>Final Exam</td>
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* All Due Dates are at 7:00 PM Central Time

**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. Non-emergency number **817-272-3381**