**The University of Texas at Arlington – Department of Accounting**

**ACCT 5301-001 (81251):** Accounting Analysis I

**Fall 2018: Wednesday 7:00 – 9:50 pm Venue: COBA 151**

**Instructor: Bin Srinidhi**

**Faculty Profile:** <https://mentis.uta.edu/public/#dashboard/index/index>

**Office Number:** COBA 428

**Office Telephone Number:** 817-272-1310

**Email Address:** srinidhi@uta.edu **(preferred method of contact)**

**Office Hours: Monday 5:30 to 6:30 and by appointment**

**GTAs: Wei Chen, Joey Yang**

**GTA Emails:** Wei Chen: ([wei.chen2@mavs.uta.edu](mailto:wei.chen2@mavs.uta.edu)); Joey Yang: [tsunghsuan.yang@mavs.uta.edu](mailto:tsunghsuan.yang@mavs.uta.edu)

**Text book:**

Required: Financial Accounting – Dyckman, Hanlon, Magee and Pfeiffer 5th Edition Cambridge Business Publishers.

Simple calculator

Scantron forms (Type 882-E) for tests

**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.

**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. Communication is through Blackboard which in turn sends mail to your MAVMAIL. So please make sure you check your MAVMAIL account regularly.
4. I use Blackboard to post materials and grade on the assignments for the class. 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.

**Student Learning Outcomes**

1. Rubrics: Inquiry and Analysis, Critical Thinking, Written Communication, Quantitative Literacy, Reading, Problem Solving
2. Outcomes (What the students will be able to do after the course):
   1. Knowledge: Have basic knowledge of US GAAP, accounting terms and procedures
   2. Comprehension: Read and understand financial statements
   3. Application: Build financial statements for simple US businesses in conformance with US GAAP
   4. Analysis: Conduct basic financial statement analysis
   5. Synthesis: Integrate the insights from the financial statement disclosures into an understanding of the business
   6. Evaluation: Evaluate financial disclosures for errors and potential irregularities

**Attendance Policies & Class Participation:** At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own method of evaluating students’ academic performance, which includes establishing course-specific policies on attendance. I expect you to be present at all classes and contribute to the classroom discussions and will take attendance in most of the sessions. You may be excused if you contact me in advance with appropriate documentation (see the Exams section for acceptable reasons). You will lose the class participation score if you abstain without being excused for 4 or more of the sessions.

**Homework Policy:** Homework is assigned from time to time for the class. 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 and problems 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** (approximately 3 hours for each hour of class time) 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:

3 mid-term exams 20% each for a total of 60%

Final Exam 35%

Class Participation 5%

Total 100%

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels; see “Student Support Services,” below

**Exams:** There will be three mid-term exams on the dates indicated in the syllabus. Mid-term Exams will include only multiple choice questions. The final exam, on the other hand, will not have any multiple choice questions. It will consist of problems that need to be worked out during the exam. All the exams will be closed book. You will not be allowed to use any mobile devices or financial calculators during the exam. I will provide you with simple calculators that are the only ones allowed in exams.

I do not typically 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 dependent or unavoidable prior commitment 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**.

**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. See the following URL for further information: <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](http://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](http://www.uta.edu/disability).

Counseling and Psychological Services (CAPS) [www.uta.edu/caps/](http://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*](http://www.uta.edu/hr/eos/index.php)*.*

**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](http://www.uta.edu/titleIX) or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or [jmhood@uta.edu](file:///C:\Users\hannabas\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.Outlook\697W32M3\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>. I use Blackboard for all course content and announcements.

**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.

**From the Police Department:** The following link includes information to facilitate in-depth conversations about safety: [police.uta.edu/activeshooter](https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fpolice.uta.edu%2Fcrime-prevention%2Factive-shooter-resources.php&data=02%7C01%7Csrinidhi%40uta.edu%7Ce8401ee4b2694239ac2208d603b6b7ee%7C5cdc5b43d7be4caa8173729e3b0a62d9%7C0%7C0%7C636700480682531783&sdata=UPBY1KCIErOobatxvn7iPPqUmFS57PY7xsJoSVTrpEE%3D&reserved=0). The information being provided will equip you with information to make the best decisions regarding your safety and the safety of your fellow-students.

**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](http://www.uta.edu/universitycollege/current/academic-support/learning-center/tutoring/index.php), [major-based learning centers](http://www.uta.edu/universitycollege/resources/college-based-clinics-labs.php), developmental education, [advising and mentoring](http://www.uta.edu/universitycollege/resources/advising.php), personal counseling, and [federally funded programs](http://www.uta.edu/universitycollege/current/academic-support/mcnair/index.php). 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>.

**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

**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](mailto:IDEAS@uta.edu) or call (817) 272-6593.

**The English Writing Center (411LIBR)**: The Writing Center Offers free tutoring in 20-, 40-, or 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Our hours are 9 am to 8 pm Mon.-Thurs., 9 am-3 pm Fri. and Noon-6 pm Sat. and Sun. Register and make appointments online at http://uta.mywconline.com. Classroom Visits, workshops, and specialized services for graduate students are also available. Please see [www.uta.edu/owl](http://www.uta.edu/owl) for detailed information on all our programs and services.

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>

**Course Schedule:** The course schedule provided below is **PRELIMINARY** and is likely to be changed as we proceed through the course. More details will also be added to eh schedule.

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| **Date** | **Text** | **Assignments** |
| Aug. 22 | Chapter 1,2 | E1-29, E1-33, E1-35, P1-38, P1-41, P1-43, P1-44  E2-38, P2-53, P2-54, P2-57, P2-64, P2-67, P2-68 |
| Aug 29 | Chapter 2,3 | E3-35, E3-39, P3-41, P3-51, P3-52, P3-53, P3-54 |
| Sept. 05 | Chapter 3 | E4-21, E4-23, E4-29, E4-44, P4-52, P4-53 |
| Sept.12 | Chapter 4; Review for Midterm 1 |  |
| Sept.19 | **Midterm Exam 1 (Chapters 1-4)** |  |
| Sept.26 | Chapter 6 | E6-29, E6-35, E6-39, E6-40, P6-42, P6-43, P6-47 |
| Oct 03 | Chapter 7 | E7-26, E7-27, E7-28, E7-29, E7-30, P7-34, P7-35 |
| Oct 10 | Present Value (Appendix A)  Chapter 8 | E8-22, E8-29, E8-32, E8-33, E8-35, P8-36, P8-37 |
| Oct 17 | Chapter 8 (contd); Review for Midterm 2 |  |
| Oct 24 | **Midterm Exam 2 (Chapters 6-8)** |  |
| Oct 31 | Chapter 9 | E9-39, E9-41, E9-42, E9-45, E9-49, E9-50, P9-57 |
| Nov 07 | Chapter 11 | E11-40, E11-42, E11-48, E11-50, E11-51, P11-55, P11-59 |
| Nov 14 | Chapter 12; Review for Midterm 3 | E12-25, E12-28, E12-32, E12-35, E12-41, E12-42, E12-43 |
| Nov 28 | **Midterm Exam 3 (Chapters 9, 11-12)** |  |
| **Dec. 12, 2018 (Tentative)**  **8:15 PM to 10:45 PM** | **Final Exam**  **Venue: Same class room** | **Only short problems. No Multiple choice.** |

**LIBRARY** [**library.uta.edu**](http://library.uta.edu/)

**RESOURCES FOR STUDENTS**

**Research or General Library Help**

Academic Plaza Consultation Services [library.uta.edu/academic-plaza](http://library.uta.edu/academic-plaza)

Ask Us [ask.uta.edu/](http://ask.uta.edu/)

Library Tutorials [library.uta.edu/how-to](http://library.uta.edu/how-to)

Subject and Course Research Guides [libguides.uta.edu](http://libguides.uta.edu/)

Librarians by Subject [library.uta.edu/subject-librarians](http://library.uta.edu/subject-librarians)

Research Coaches <http://libguides.uta.edu/researchcoach>

**Resources**

A to Z List of Library Databases [libguides.uta.edu/az.php](http://libguides.uta.edu/az.php)

Course Reserves [pulse.uta.edu/vwebv/enterCourseReserve.do](http://pulse.uta.edu/vwebv/enterCourseReserve.do)

FabLab [fablab.uta.edu/](http://fablab.uta.edu/)

Scholarly Communications (info about digital humanities, data management, data visualization, copyright, open educational resources, open access publishing, and more) <http://library.uta.edu/scholcomm>

Special Collections [library.uta.edu/special-collections](http://library.uta.edu/special-collections)

Study Room Reservations [openroom.uta.edu/](http://openroom.uta.edu/)

**OTHER RESOURCES**

Environmental Health & Safety (<http://www.uta.edu/ehsafety>)