Instructor: Jeanmarie Lord, CPA  
Email: Jeanmarie.Lord@phd.mccombs.utexas.edu  
Office: CBA 5.334Z  
Office Hours: M, W 2:30 pm – 4:00 pm and by appointment  
Email questions are also welcome.  
Phone: (512) 471-1671

Course number: 71185  
Class time: Monday – Thursday: 12 – 2pm  
Location: WEL (Welch Hall) 2.308  
Course Website: http://courses.utexas.edu (Blackboard)

REQUIRED MATERIALS
The following materials are required for this course:

1. **Textbook**  

2. **Solid Footing Book**  

3. **Financial Calculator**  
The Department does not allow graphing calculators or other calculators with text memory (including cellular phones and smart phones) during examinations. I will teach with the HP 10bII+.

OTHER IMPORTANT INFORMATION

1. **Access to Blackboard**
   I will use Blackboard to post class lecture notes, announcements, study materials (including practice exams), homework solutions, and grades. In addition, you will be required to submit homework electronically through Blackboard. It is your obligation during the first week of class to ensure that you can access the class site on Blackboard and that the email account you use is correct through the UT Austin Registrar system.

2. **Attendance**
   Attendance in class is strongly encouraged and class participation is expected of all students.

IMPORTANT DATES

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Date</th>
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<th>Date</th>
<th>Assignment</th>
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</thead>
<tbody>
<tr>
<td>6/9</td>
<td>Solid Footing 1-1, 2-1 due</td>
<td>6/19</td>
<td>Quiz #1</td>
<td>7/7</td>
<td>Quiz #5</td>
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<tr>
<td>6/10</td>
<td>Solid Footing 3-1, 4-1 due</td>
<td>6/24</td>
<td>Quiz #2</td>
<td>7/9</td>
<td>Quiz #6</td>
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<tr>
<td>6/11</td>
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<td>6/26</td>
<td>Quiz #3</td>
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<tr>
<td>6/12</td>
<td>Solid Footing 7-3, 8-2 due</td>
<td>7/1</td>
<td>Quiz #4</td>
<td>7/12</td>
<td>Cumulative Final Exam</td>
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<tr>
<td>6/17</td>
<td>Exam 1</td>
<td>7/2</td>
<td>Exam 2</td>
<td></td>
<td>Location TBA</td>
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COURSE ASSESSMENT

Semester grades will be determined using the following factors and relative weights:

<table>
<thead>
<tr>
<th>Course Assignment</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Exam 1</td>
<td>25%</td>
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<tr>
<td>Exam 2</td>
<td>25%</td>
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<tr>
<td>Final Exam (cumulative)</td>
<td>30%</td>
</tr>
<tr>
<td>In-class quizzes (best 5 out of 6)</td>
<td>15%</td>
</tr>
<tr>
<td>Solid Footing Homework</td>
<td>5%</td>
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<tr>
<td>Total</td>
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 ACC 311: FUNDAMENTALS OF FINANCIAL ACCOUNTING  
Summer 2014

Syllabus

Instructor  Jeanmarie Lord, CPA  
Email  Jeanmarie.Lord@phd.mccombs.utexas.edu  
Office  CBA 5.334Z  
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REQUIRED MATERIALS
The following materials are required for this course:

1. Textbook  
2. Solid Footing Book  
3. Financial Calculator  
The department does not allow graphing calculators or other calculators with text memory during examinations. The HP 10bII+ is highly recommended because it is (1) recommended and useful for other accounting and finance courses, (2) relatively inexpensive (about $35), and (3) non-programmable and therefore acceptable for exam use. I will teach with the HP 10bII+ in class.

ADDITIONAL MATERIALS
The following materials are posted on Blackboard as a resource and are strongly recommended:

1. Lecture notes  
2. Homework solutions  
3. Sample ACC 311 exams

SUPPLEMENTAL MATERIALS
The following materials are not required but may be used to supplement this course:

1. Student CD ROM.  
   *Financial Accounting*, 7th Edition is generally included with new textbook purchases  
2. Study Guide.  
   *Financial Accounting*, 7th Edition may be packaged with new textbook or may be purchases separately.  
3. Website for the Textbook.  
   www.mhhe.com/libby7e

PREREQUISITE
The prerequisite for this course is twenty-four semester hours of (prior) college credit. If you do not satisfy this prerequisite, you should drop this course, or the Office of the Dean of Undergraduate Programs will drop you from the course. Instructors may not waive prerequisites to their courses.

OTHER IMPORTANT INFORMATION
1. Access to Blackboard  
I will use Blackboard to post class lecture notes, announcements, study materials (including practice exams), homework solutions, and grades. In addition, you will be required to submit homework electronically through Blackboard. **It is your obligation during the first week of class to ensure that you**
can access the class site on Blackboard and that the email account you use is correct through the UT Austin Registrar system.

2. **Attendance**
   Attendance in class is strongly encouraged and class participation is expected of all students.

**COURSE OBJECTIVES**

This is an *introduction to* financial accounting, not an *introductory* course in financial accounting. It will be demanding. Upon completion of this course, you should have a strong understanding of:

1. The nature and purpose of accounting for business, government, non-profit organizations and society in general, with emphasis on corporate business entities;
2. The use and interpretation of financial reports (i.e., income statements, balance sheets, statements of retained earnings, statements of cash flows) prepared for users external to businesses (i.e., owners, creditors, government, and investors);
3. The concepts and standards underlying the measurements used in accounting to develop the financial statements of businesses;
4. Accounting methods and their use as an orderly means of recording, classifying, and presenting useful information from a mass of data derived from transactions and events affecting businesses; and
5. The basic language of business as represented by business and accounting terminology.

**COURSE FORMAT**

This will be a very fast-paced class. We will be covering thirteen chapters in five weeks. As such, it is extremely important that you keep up with required readings and homework problems. Your best chance for success in this course is to read the relevant chapter and attempt the assigned homework problems *prior to attending class*. I know that most every professor asks you to do that and the average student never does. You all have plenty of things to do outside of class but it IS important, particularly for this class and particularly over the summer when we already have less class time to cover the material. By familiarizing yourself with the material before class, you will be better positioned to understand the information presented during lecture. You will also be more prepared to ask questions and seek clarification on things you did not completely understand in the chapter. Because the class will move quickly, *you will be primarily responsible for learning much of the material on your own*. In class, I will highlight main learning points from the chapters, work through examples, and answer your questions. It is up to you to ensure that you understand the material and are able to apply the concepts learned in class to other situations with different fact patterns.

**COURSE EXPECTATIONS**

You are responsible for your own learning process. Here are the daily requirements for class.

1. **Arrive on time.** Quizzes will be the first priority in class. Arriving late may cause you to miss a quiz, impacting your performance assessment. However, I would not want you to miss an entire class just because you were running late. If you are running late, enter quietly, take a seat, and immediately begin engaging in the material.

2. **Stay for the entire class.** Leaving early puts you at a disadvantage. Respect the class time and avoid scheduling conflicts with class. If you must leave early, please inform me *prior* to the beginning of class.

3. **Arrive Prepared and Participate.** You are responsible for your own learning. You are expected to study the chapter readings before topics are introduced in class and to complete assigned homework questions and exercises to reinforce what you learn. *You can’t effectively learn accounting without doing the readings and assignments.* I expect each of you to make a valuable contribution to the class’ learning experience by asking questions, offering solutions to problems, and working with group members when group problems are assigned in class. Remember, we may challenge ideas, but we will not challenge people.

4. **Put Away Electronic Devices.** Turn of your cell phone and put it away during class. Texting is not permitted. Put away all other electronic devices (i.e. computers, ipads, etc.). These may not be used during class.
5. **Be Informed. Stay Informed.** It is your responsibility to regularly check both your email and the class site on Blackboard. I will correspond with the class through email addresses supplied to me on Blackboard. They are the email addresses that you have given the University for directory purposes. It is your responsibility to ensure this email address is active. You can update it through UT Direct if it is not. Any outside-of-class announcements that I make (e.g., corrections or clarifications of items discussed in class, syllabus changes, etc.) will be sent to you via e-mail.

**COURSE ASSIGNMENTS**

**Solid Footing Homework (submit through Blackboard)**
During the first two weeks of the course, you will be learning about the accounting cycle, the process with which companies capture transaction data, record them, summarize them and transform them into financial statements that conform to Generally Accepted Accounting Principles (GAAP). It is essential that each student develops a solid understanding and ability to do accounting cycle tasks because these accomplishments early in the course are the foundation for learning the remaining content of the course. Accordingly, the faculty adopted Solid Footing, a semi-interactive tool for learning the accounting cycle. All Solid Footing homework assignments must be uploaded through Blackboard prior to the start of class and will be graded. Working with fellow students on this homework is fine, although I strongly encourage you to work through the problems on your own first. Simply copying another student’s answers is not permitted. Ultimately, you will be tested on this material, so it is imperative that you use the homework as an opportunity to learn what you know and ask questions about what you do not know. See the “Solid Footing” column of the Class Schedule for the assignments and due dates.

**Textbook Homework (not graded)**
Textbook homework is assigned for most chapters, and as the name implies, is meant to be done outside of class. You will not turn in textbook homework; solutions will be available on Blackboard. This phase of your study is intended to be a learning experience rather than a grading device. You should develop your best solution for each of the questions, exercises and problems assigned prior to reviewing the solutions. Working with fellow students on this homework is fine. If you have questions about how to solve the exercises or problems after looking at the solutions, you should consult with me during office hours. All recommended questions, exercises and problems are listed in the attached Class Schedule.

**Quizzes (Best 5 out of 6)**
There will be 6 quizzes administered throughout the second phase of the course (i.e., after Exam 1). Quizzes will be completed in the first ten minutes of class. The quizzes will be similar to homework exercises and problems and examples covered in class. There will be no make-up quizzes; however, I will drop your lowest quiz score. This lenient policy is designed to incorporate all valid and unavoidable reasons for missing a quiz (e.g., your car broke down and you couldn’t make it to class, you were standing in line at Starbucks, etc.) as well as reasons that may be less valid! Refer to the Class Schedule for tentative quiz dates.

**Unit (Midterm) Exam**
There will be two unit ( midterm) exams in this course. Each exam will be an individual-effort closed book exam. The two midterms (Exam 1 and Exam 2) are not cumulative; however, certain fundamental aspects of accounting that you learn for Exam 1 may be needed for Exam 2 although they will not be explicitly tested. The exam will be in-class at the dates specified on the Class Schedule.

**Final Exam**
The final exam will be cumulative. It will be a closed-book, closed-note three-hour exam. The final exam will be administered on the date listed by the Registrar, tentatively Saturday, July 12th from 7 – 10 pm in a location to-be-announced.
COURSE ASSESSMENT
A high academic level will be maintained with respect to (a) the quality of the course and (b) grading. Semester grades will be determined using the following factors and relative weights:

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<thead>
<tr>
<th>Course Assignment</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Exam 1</td>
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<td>5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

FINAL COURSE GRADES
Course grades will be such that the class average will be approximately 3.0 – 3.2. No letter grades will be associated with scores on exams or quizzes during the semester. At the end of the semester, I will calculate composite scores and assign grades in accordance with the established guidelines and grading standards for the course. I may curve the final grades, if necessary, based on the class average and the academic standards for the course. In the event of a significant improvement over the course, I also reserve the right to make score revisions (upward only) to previously graded work for improvement in performance on subsequently graded work of like kind.

Incompletes will be given only in the RAREST of circumstances and according to university policy.

There will be no opportunity to raise your course grade by doing “extra credit” work during or after the end of the semester—that would violate University policy.

COURSE POLICY
Homework
Each Solid Footing homework assignment is due on the date listing on the Class Schedule. Late homework will not be accepted. It is to be submitted electronically through Blackboard prior to the start of the class. Please bring a hardcopy to class as I may work through solutions or refer to it during instruction.

Missed Quizzes
There will be no make-up quizzes. However, I will drop the lowest quiz. If you miss a quiz, your grade will be zero. If you are running late for class and arrive after I have collected the quiz, your grade will be zero. You will not be able to take the quiz at the end of (or during) class.

Missed Unit Exam
Unexcused absence from a midterm will result in a score of zero. As both midterm exams take place during class, I don’t anticipate any conflicts. Alternate exam opportunities will be provided for students with legitimate conflicts and special needs. If you know that you will miss an exam in advance, please notify me immediately or as soon as you learn about the conflict. All notifications of exam conflicts must be received at least a full week before the exam is scheduled. If you miss a midterm exam due to an illness or other emergency reason, you should notify me as soon as possible and provide me with written documentation (e.g., a note from the attending physician) after you return. I have final authority to determine if your absence should be excused based on University policy. If you have an excused absence from a mid-term exam, you will receive extra weight on your final to compensate for the missed examination and your other midterm will count for 30% of your final grade. Make-up midterm exams will not be given.

Missed Final Exam
The final exam is mandatory. Unexcused absences from the final will result in a score of zero. Making nonrefundable (or non-cancelable) arrangements for travel before the final exam will not constitute an excused absence.
Grading Questions
DO NOT WAIT UNTIL THE END OF THE SEMESTER TO TAKE ACTION ON GRADING ISSUES. BY THAT TIME IT WILL BE TOO LATE! If you feel there exists a grading error on any of the course assignments, or if you feel you need to bring to my attention other facts or circumstances that might affect the grade for that item, you will have 72 hours from the date the grade is posted on Blackboard or the graded item is redistributed back in class (whichever is earlier) to take such action by submitting a grade dispute in writing and have the matter resolved. If for whatever reason you are not in class on the day the graded item is distributed, the 72 hour period will still begin on that day. After that time is over, there will be no grade changes with no exceptions. I will send an email to the class each time a grade is posted.

OFFICE HOURS
I encourage each of you to take advantage of my regularly scheduled office hours to discuss problems and to seek assistance when needed throughout the semester. I would like to talk to each of you at least once. If you cannot make it to my regularly-scheduled office hours, feel free to schedule another time to meet with me. It is my job to help you learn and succeed in this class, and I will help whenever possible.

In an effort to make the class successful for all students, please provide me feedback on how the course is going and how you feel you are doing in the course. I can make this class more successful if I hear from you about what you do and do not understand. I welcome your feedback during office hours and via e-mail.

NOTIFICATION OF CHANGES
The information included in this syllabus, including the attached Class Schedule, is subject to change. I will notify students during class time and via Blackboard or email if I make any changes.

DROPPING THE COURSE
Students must go through the official procedures to drop the course. A student who stops attending the class and fails to officially drop will receive a grade of F. Consult the Academic Calendar on the Registrar’s website (http://www.registrar.utexas.edu/calendars/index.html) for specific deadlines.

POLICY ON SCHOLASTIC DISHONESTY
The McCombs School of Business and the Department of Accounting have no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the Statement on Scholastic Dishonesty for the McCombs School of Business.

By teaching this course, I have agreed to observe all of the faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all of the student responsibilities described in that document. If the application of that Policy Statement to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

[Excerpt] “Policy on Scholastic Dishonesty: Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.”

Scholastic dishonesty includes, but is not limited to: copying tests or assignments, representing (copying) the work of another person as one’s own or allowing another person to represent your work as their own, collaborating without authority with another student during an exam or in preparing academic work, using or having on your desk unauthorized materials or aids to complete a quiz or exam (e.g., cheat sheets, solutions, graphing or programmable calculators, pagers, cell phones, iPhones, iPads, etc.), continuing work on an exam after a stop time has been announced, etc.

Students are expected to adhere to a strict ethical standard in this course.

You should refer to the Student Judicial Services website at: http://deanofstudents.utexas.edu/sjs or the General Information catalog to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.
STUDENTS WITH DISABILITIES
The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. For more information, contact the Division of Diversity and Community Engagement, Services for Students with Disabilities at (512) 471-6259, (512) 471-4641 TTY, ssd@austin.utexas.edu or on the web at http://ddce.utexas.edu/disability/.

RELIGIOUS HOLIDAYS
By the University of Texas at Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class or an examination in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

ELECTRONIC CLASS ROSTERS
A recent opinion from the US Department of Education states that the University must inform students in advance if their name will be appearing on an electronic class roster.

Since Fall 2001, web-based, password-protected class sites have been available for all accredited courses taught at The University. Syllabi, handouts, assignments and other resources are types of information that may be available within these sites. Site activities could include exchanging e-mail, engaging in class discussions and chats, and exchanging files. In addition, class e-mail rosters will be a component of the sites. Students who do not want their names included in these electronic class rosters must restrict their directory information in the Office of the Registrar, Main Building, Room 1. For information on restricting directory information see: http://www.utexas.edu/student/registrar/catalogs/gi00-01/app/appc09.html.

UNIVERSITY OF TEXAS FLAG COURSE
This course carries the Quantitative Reasoning flag. Quantitative Reasoning courses are designed to equip you with skills that are necessary for understanding the types of quantitative arguments you will regularly encounter in your adult and professional life. You should therefore expect a substantial portion of your grade to come from your use of quantitative skills to analyze real-world problems.
STRATEGIES FOR EXCELING IN THIS CLASS
ACC 311 is designed to encourage the learner to become cognitively involved in learning. To extract the most benefit from this course, I have provided some tips to help you succeed in this class.

COMMIT TO ACTIVELY PARTICIPATE

1. **Attend each and every class.** Learning opportunities abound in class. You won’t have another opportunity to cover the material in such depth. Don’t miss this chance.

2. **Arrive at each class prepared.** Read the required chapter. You’ll arrive ready to discuss and engage the content and contribute to the classroom learning environment.

3. **Review after each class.** Confirm your understanding by working through assigned homework. Summarize the key points as if you had to communicate them to someone who missed the class. Review your notes as if you had to present them to a peer.

“CHECK-IN” WITH YOUR OWN PROGRESS EACH WEEK

1. **Identify your goals for coming week.** Arriving late to class? Unhappy with quiz results? Think about your habits and make it happen.

2. **Review your graded assignments/quizzes for feedback.** What areas did you lose points? Can you identify an error in your thought process? Rewrite the question and try it without referring to the solution. Identify a similar homework problem and try it on your own. Still struggling? Reach out to a trusted peer for an explanation (not the answer key) or reach out to the instructor.

3. **Give yourself the opportunity to be successful.** Ensure you have enough time to complete reading or assignments. Select an environment that allows you to be/stay focused and diligent.

4. **Keep calm and remain organized.** Maintain your notes, group assessment, homework files and past exams in good working order.

5. **Seek out other methods if what you are doing is not working.** There are many ways to establish and achieve high cognitive learning. Seek assistance from the instructor for new ideas.

ADDRESS PROBLEMS WHEN THEY ARISE

1. **Don’t understand something in class?** Ask right then.

2. **Not sure how to start an exercise?** Start with the basics: identify the accounts and write the journal entry.

3. **Struggling through readings?** Visit the instructor during office hours or email to schedule an appointment.

4. **Need more practice?** Work through additional chapter questions, exercises, or problems and meet with the instructor to review the solutions.

5. **Need motivation to engage the material more?** Find a study group or seek out your classmates or the instructor for additional goal setting.
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Day</th>
<th>LLS</th>
<th>Solid Footing</th>
<th>Topic</th>
<th>SF Homework TO TURN IN</th>
<th>Questions</th>
<th>Exercises</th>
<th>Problems</th>
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<tbody>
<tr>
<td>1</td>
<td>6/5</td>
<td>Thur</td>
<td>1</td>
<td></td>
<td>Introduction; Financial Statements and Business Decisions</td>
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<td></td>
<td>6/9</td>
<td>M</td>
<td>2</td>
<td>1,2</td>
<td>Investing and Financing Decisions and the Balance Sheet</td>
<td>Solid Footing 1-1 &amp; 2-1 due</td>
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<td>6/10</td>
<td>T</td>
<td>3</td>
<td>3,4</td>
<td>Operating Decisions and the Income Statement</td>
<td>Solid Footing 3-1 &amp; 4-1 due</td>
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<td></td>
<td>6/11</td>
<td>W</td>
<td>4</td>
<td>5,6</td>
<td>Adjustments, Financial Statements, and the Quality of Earnings</td>
<td>Solid Footing 5-1 &amp; 6-1 due</td>
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<td></td>
<td>6/12</td>
<td>Thur</td>
<td>5</td>
<td>7,8</td>
<td>Communicating and Interpreting Accounting Information</td>
<td>Solid Footing 7-3 &amp; 8-2 due</td>
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<td>2</td>
<td>6/16</td>
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<td>Review for Exam 1</td>
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<td>Exam 1 (Chapter 1-5 &amp; Solid Footing)</td>
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<td>6/18</td>
<td>W</td>
<td>6</td>
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<td>Reporting and Interpreting Sales Revenue, Receivables, and Cash</td>
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<td>6/24</td>
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<td>Reporting and Interpreting PP&amp;E; Natural Resource; and Intangibles; Quiz 2</td>
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<td>6/26</td>
<td>Thur</td>
<td>9</td>
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<td>Reporting and Interpreting Liabilities, Quiz 3</td>
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<td>6/30</td>
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<td>9,10</td>
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<td>Continued; Review for Exam 2; Quiz 4</td>
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<td>6</td>
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<td>Thur</td>
<td>11</td>
<td></td>
<td>Reporting and Interpreting Owners’ Equity</td>
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