University of Texas Honor Code

The core values of The University of Texas at Austin are learning, discovery, freedom, leadership, individual opportunity, and responsibility. Each member of the university is expected to uphold these values through integrity, honesty, trust, fairness, and respect toward peers and community.

ACC 311

Fundamentals of Financial Accounting

Spring - 2015

Course Syllabus

Unique #: 02193

May Wang
Notice about the Course Syllabus

This course syllabus is a draft version prior to the class started on January 20th. It represents my current plans and a timeline for the course, and it is subject to change/update. The updated version of the course syllabus will be posted on the course site – Canvas before the 1st day of the class.

Further, as we go through the semester, those plans or the timeline may need to change to enhance the class learning opportunity and to fit the course progress better. Such changes, communicated clearly to the class, are not unusual and should be expected.
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Course Information

Unique Number: 02193

Class Days: Tuesdays & Thursdays

Class Hour: 2:00 PM to 3:30 PM

Classroom: UTC 4.132

Course Website: http://courses.utexas.edu

Instructor Information

Instructor: May Wang

Office: CBA 6.204

Office Phone: (512) 232-6788

Office Hours: Fridays 11:00 am – 12:00 pm or by Appointment

E-mail: May.Wang@mccombs.utexas.edu

Teaching Assistant Information

TA: Andrew Sohn

Office: TBA

Office Phone: TBA

Office Hours: TBA

E-mail: andrew.sohn@utexas.edu
**Course Objectives**

After studying this course, you will develop solid understanding of the following aspects about the financial accounting:

- The nature and purpose of accounting for businesses, with emphasis on corporate business entities

- 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

- The basic language of business as represented by business and accounting terminology

- The concepts and standards underlying the measurements used in accounting to prepare the financial statements of businesses

- 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)

**Quantitative Reasoning Flag**

- 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.
Required Course Materials

Main Textbook


On-Line Homework Manager

- McGraw Hill Connect, packaged with textbook

Accounting Cycle Supplement Textbook

- Solid Footing: Building an Accounting Foundation, 8th edition, by Dan Wiegand, (ISBN: 9780989249539, Micro Solve Inc.). This is a secondary textbook that is required for the course with accompanying software and files. During the first four weeks of the course, you are required to complete a variety of assignments from this textbook

Calculator Requirements

- A financial calculator is required for this course. A financial calculator is one that has dedicated keys for convenience in working problems involving the time-value of money. The keys typically are labeled N (number of periods), I/Yr (required interest rate per period), PV (present value), PMT (payment per period), and FV (single future payment amount). If you already have such a calculator, you do not need to buy a new one. However, if you do not already have such a calculator, you should buy an HP 10bII+. This calculator is recommended by both the accounting and finance faculty of the McCombs School of Business. It will be supported in ACC 311 and ACC 312 classes. If you have another kind of financial calculator, you will have to learn how to use it outside of class.

- Notice: You may not use calculators that have text memory (e.g. for programs) or cell-phone calculators on quizzes or examinations. Examples of prohibited calculators are the TI-83, 84, 86 and 89. You may use simple 4-function calculators if an exam or quiz does not require TVM calculations.
Required Course Materials (continued)

Supplements

- Certain Homework Solutions will be posted on the course site - Canvas
- Instructor notes will be posted on the course site - Canvas
- Sample midterm exams will be posted on the course site – Canvas

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 ACC 311, or the Office of the Dean of Undergraduate Programs will drop you from the course. Instructors may not waive prerequisites to their courses.
Course Communication

Primary Course Communication Channel - Canvas

In this class I use Canvas—a Web-based course management system with password-protected access at http://courses.utexas.edu. To access the course website – Canvas, you will need a UT-EID and then simply follow the link above. The course website - Canvas will be the primary communication channel for the course. All of course related announcements, updates, assignments, due dates and course documents will be posted on the course website - Canvas. It is your responsibility to check the course website – Canvas in a time manner and to keep up with any update about the course.

Further, if majority of class have questions and concerns about the course materials and homework assignments, I will addressed them either during the class or through the course website – Canvas. Also, I may address these questions and concerns through Canvas mailbox. In this way, everyone will benefit from answers and responses posted by the instructor.

The course website – Canvas is an important part of the course package where you will be informed for any updates about the course. Once questions and concerns related to the course are addressed on the course website - Canvas, they will not be repeatedly addressed again during the class. Therefore, the class time can be efficiently utilized to cover new materials, to discuss more challenging issues/subjects and to encourage class discussions. Notice that you are responsible for checking the course site and for keeping up with the course updates and announcements through the course site – Canvas

Course Communication through Office Hours

Any individual questions and concerns about the course and assignments are encouraged to communicate during the office hours offered by both the instructor & TA. It is to your advantage to fully utilize the office hours and to get help you need. You also are welcome to make an appointment with the instructor or TA to have your questions addressed.

Course Communication through Email

The use of e-mail is required for the course, and your email address registered with the University will be used for the course communication. Make sure that you have access to your email address, and you are expected to check e-mail on a frequent and regular basis in order to stay current with both University-related communications and with the course related communications. Please recognize that such communications may be time-critical.

Be Familiar with Canvas Site

If you are new to Canvas, you can find support in using Canvas at the ITS Help Desk at 512-475-9400, Monday through Friday, 8 a.m. to 6 p.m., so plan accordingly. Please make sure that you are prepared for accessing the course website – Canvas. Please follow the link below to access Tutorials for students https://utexas.instructure.com/courses/633028/pages/welcome-to-canvas

Please follow the link below to access Canvas Student Guide:
http://guides.instructure.com/m/4212
## Course Evaluation

<table>
<thead>
<tr>
<th>Course Activities</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Midterm</td>
<td>15%</td>
</tr>
<tr>
<td>Highest Midterm</td>
<td>25%</td>
</tr>
<tr>
<td>Final (Comprehensive)</td>
<td>35%</td>
</tr>
<tr>
<td>Graded Homework Assignments (Connect &amp; SF)</td>
<td>15%</td>
</tr>
<tr>
<td>Instructor Discretion – (See course activity description)</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total Points &amp; Percentage for Grading</strong></td>
<td><strong>100%</strong></td>
</tr>
<tr>
<td>Non-Graded Homework Assignments (L.L.S)</td>
<td></td>
</tr>
</tbody>
</table>

The ACC 311 faculty has adopted the University’s plus/minus grading as the standard for all sections of the course (see note* below). The faculty believes that plus/minus grading permits us to better distinguish gradations in performance and provides better feedback to students on their performance.

Course grades will be such that the class average will be in the range of 3.0 – 3.2. Grades will be based on the total points earned in the course (as shown above). You may assess your performance based on the traditional grade cutoffs of 90% = A-, 80% = B-, 70% = C-, 60% = D-, and below 60% = F. It is possible, but not guaranteed, that we will curve grades at the end of the course. No grades will be associated with scores on exams or quizzes during the semester. In addition, no individual exam grades will be curved during the semester.

Incompletes will be given only in the rarest of circumstances and only in accordance with 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.

### Questions about Your Grades

If you have any question about your grades for any particular assignment, you are encouraged to bring it to my attention or to address your questions to TA. Both of the instructor and TA will be glad to address your questions and to look into the grades. Revision of your grade may be made if it is necessary.

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Note*: Under the traditional grading system an undergraduate student needs a D or better to receive credit for a course; under the plus/minus system an undergraduate student needs a D- or better to receive credit.
Course Activities Description

1. Lecture/Class Period

Lecture/class period will be fully utilized to cover new course materials, to tackle challenging issues, and to emphasize important aspects of the course materials. Consistently and actively attending classes/lectures makes a significant difference to your performance. Students who frequently miss classes end up with more workload of trying to make up course work and end up with inefficient learning experience and poor performance.

In this course, the lecture time will not be a sole activity by the instructor. Instead, group and class activities and discussions will be encouraged and required. Therefore, coming to the class prepared and actively participating in the class are crucial elements for you to get out the most from the class.

During the class, I will conduct the course by giving lectures, facilitating solutions to in-class exercises and help class discussions that encourages your participation. The class period and class activities will target our goal to achieve the objectives of the course. You are expected to keep up with chapter readings, to prepare yourself before the class, and to complete required homework assignments outside the class. Practice is the only way to reinforce what you have learned, and you can’t effectively learn accounting without doing exercises and problems.

2. Exam

There will be two midterm exams and a comprehensive final exam. Please refer to Table 1 & Table 2 about the midterm exams and the final exam.

<table>
<thead>
<tr>
<th>Table 1 – Information about Exam 1 &amp; Exam 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two midterm exams will be uniform (all ACC 311 sections’ exams are at the same time)</td>
</tr>
<tr>
<td><strong>Exam 1:</strong> Date: Wednesday, February 25</td>
</tr>
<tr>
<td><strong>Exam 2:</strong> Date: Wednesday, April 8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table 2 – Information about Final Exam</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Final Exam</strong> will be comprehensive (covering the entire course) and uniform (all ACC 311 sections’ exams are at the same time).</td>
</tr>
<tr>
<td>The final exam will <strong>NOT</strong> be given on the dates and times listed in the UT course schedule. You will be informed about the date and the time for the final exam once the registrar notifies instructors.</td>
</tr>
</tbody>
</table>

Make-up exam policy

Only students with conflicts with other classes, medical or other documented emergencies and special needs will be given make-up exams at times other than the uniform exams. If you have a job or extra-curricular activities at the times of the exams, this is notice that you are responsible to be excused, miss or work around those other activities.

Unexcused absence from any exam will result in a score of zero. If you miss an exam due to an illness or other emergency reason, you should notify the instructor as soon as possible and provide me with written documentation (e.g., a note from the attending physician) after you return. The instructor will have final authority to determine if your absence should be excused and if a makeup
exam will be given. If you have an excused absence from a mid-term exam, you will not be given a make-up exam. Instead, you will receive extra weight on your final exam to compensate for the missed examination.

If you need to make early travel reservations for the end of the semester, you should plan to travel on May 20th or later—because we will not know until well into the semester exactly when our final examination will be scheduled by the University. If you make non-refundable (or non-cancelable) arrangements for travel before May 20th, they will not be an acceptable reason for taking the final exam early.

### 3. Graded Homework Assignments

Financial accounting is problem oriented course, and doing the homework problems on a timely basis is crucial. Your performance for each exam is directly related to systematic preparation, which includes timely completion of the homework assignments. Because the course moves very fast, you should make every effort not to fall behind on homework assignments (both graded and non-graded homework assignment).

There are two parts of graded homework assignments for the course, one part is from **Solid Footing** package, and another part of homework assignments will be assigned through Connect – Online Homework Manager System.

1) **Solid Footing Homework**

During the first four 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 with Generally Accepted Accounting Principles (GAAP). It is essential for your study to develop a solid understanding and ability to complete the accounting cycle tasks because these accomplishments early in the course are the foundation for remaining content of the course. Accordingly, the faculty adopted Solid Footing, a semi-interactive tool for learning the accounting cycle. It is meant to present, reinforce and test progress in the accounting cycle in a way that leads to more consistent and deeper understanding among students and that leads to a better performance and grades in ACC 311.

To be sure that you will keep up with the lessons during this phase of the course, you are required to complete two Solid Footing homework assignments and upload them through Canvas for grading. See the course schedule for Solid Footing homework assignments and due dates. You are required to upload your homework assignments by 10:00 am on the due dates. **Later homework assignments will not be accepted, and there will be no make–up for such homework assignments**

2) **Textbook Homework**

The graded textbook homework is assigned from the chapters we cover. The graded homework assignments are indicated in **bold-fond** text on the course schedule, and you are required to complete and submit them through the Connect system. Graded homework must be completed individually and submitted on time. However, you are permitted to collaborate and discuss homework assignments with others to enhance your better understanding of the assignments.
Be aware that Connect System changes the numbers in the problem for each student, so the data will differ from the textbook and your solution will not be the same as your classmates’ solutions. Connect will grade these problems, provide solutions (after all sections of ACC 311 have submitted their homework), and indicate areas where you need to do additional study.

Please see the course schedule for assigned textbook homework and their due dates. **There will be no make–up or later homework assignments accepted.** No homework assignments can be dropped in computing the final homework grade.

3) **Technical Support for Connect Online Homework System**

If you have any question using Connect or encounter a problem with it, please feel free to have to contact Connect Customer Experience Group at 1-800-331-5094 if they have any questions using Connect.

4. **Non-Graded Homework Assignment**

Besides graded homework assignments, there are also non-graded textbook homework assignments listed on the course schedule. These are **required** homework assignments that you need to work through to reinforce the course materials covered for each chapter. Non-graded homework assignments are not required for submission, but they are critical to your success as those that are graded. Further, whether you will be diligently and timely practicing through both graded and non-graded homework assignments will contribute and greatly to your performance for the course.

To facility your study for non-graded and required homework assignments, solutions to non-graded homework assignments will be provided and posted on the course website – Canvas.

5. **Instructor Discretion**

Under the instructor’s discretion, a various course activities will be utilized to reinforce the course materials covered in the class and to provide opportunities for you to improve your grades. Such course activities will include but not limit to the following:

1) **In-Class Quiz**

Up to the instructor’s discretion, In Class-Quiz will be given during the class period for selected chapters with limited time. They are designed to check your understanding of the course materials covered during the class and to check whether you have been keeping up with the course pace. More importantly, your performance for each quiz will provide me feedback on strength and weakness of your comprehension of the course materials, and such feedback will help me to adjust the class pace, to review and emphasize certain course materials which majority class might have difficult with, and to help me get better ideas about the class progress.

There will be five In-Class Quizzes over the course, and the dates and selected chapters covered for each quiz will be posted on the course site – Canvas. **There will be no make-up quiz under any circumstance.** However, you will be able to drop your lowest score among your quizzes.
2) Group Activities

Group activities will be required and conducted up to the instructor’s discretion. The group activities intend to encourage group discussions during the class, to exchange ideas, to learn from your peers for the purpose of reinforcing the course learning objectives. Group activity is also one way to check your participation/attendance in the class.

The class will be divided into small groups during the first week of the class. Being an active group member (a team player) for class/group activities will enhance your learning experience and will carry a long way in the real world. Group activities (discussion, exercises or problem-solving) will be given during the class and will be completed and turned in either right after the class or at the beginning of the next class. **Notice: There will be no make-up group activity.**

3) Participation: Periodic attendance will be taken during the course. Your participation grades may be rewarded either through your participation in the group activities or through other measures up to the instructor’s discretion. There will be no acceptance of excuses for missing class with any “afterwards” excuses unless it is a medical or emergency situation which require a proof. Further, participation grades will reward those of you who demonstrate their commitment to attending the class.

Notice that 10% of your total grades will be from course activities designed under the instructor discretions.

6. Required Readings Prior Each Class

You are required to study Pre-Class Reading, which will prepare you for the class and will greatly enhance your comprehension for the course materials covered during the class period. The best way to check your pre-class reading is through group activities, where selected groups will address questions related the course materials covered by pre-class reading. Pre-Class Readings will be posted timely on the course site – Canvas.

7. Feedback Statement (a part of course activities)

During this course I will be asking you to give me feedback on your learning in informal as well as formal ways, including through anonymous surveys about how my teaching strategies are helping your learning. It’s very important for me to know your reaction to what we’re doing in class, so I encourage you to respond to these surveys, ensuring that together we can create an environment effective for teaching and learning.
Class Conduct

Class Conduct

I believe that a professional, respectful, interactive yet comfortable class environment should be nurtured by both an instructor and students. Therefore, I look forward to working with you and to creating an intellectual yet fun learning environment together throughout the semester.

Please do not be late for the class. If for some reason you are running late, do not feel you should skip class. Please come in quietly and take a seat at the side of the classroom. If you must leave class early, please tell me before class starts. I will appreciate it greatly. In this case, I might consider making certain arrangements for you to complete miss work which are required during the class which you missed. Notice, such arrangements is up to the instructor’s discretion.

Please make sure that you turn off your cell phones or have them on silent before class begins. To create the most effective and focused class periods, electronic devices, such as computers and iPads are not allowed during the lectures. However, during the catch up or review dates, you may use your electronic devices for note-taking.

Please refer back to page 5 of this course syllabus about calculator requirements for the course. You are encouraged to bring a calculator to the class and have it ready to use.

If course materials are posted on the course website - Canvas before the class, you are required to print out the course materials/notes and bring them with you to the class as one of the basic preparations for the class if such print-outs are required and indicated on the course site – Canvas.
Course Important Dates

Meeting course deadlines and keeping up with course due dates are critical for achieving the course leaning objectives and for your success to the course. It is your responsibility to keep up with and to meet deadlines required by the course. This section is meant to remind you of some important dates for the course. Please pay attention to these dates and due dates indicated on the course schedule. Please further note that the course schedule is subject to changes/update. Accordingly, some due dates might be revised. You will receive a notice in a timely manner if such revision is made.

Due Date for In-Class Quiz
In-Class Quiz will be given during the class period with limited time. You are required to submit it during the class. Dates for conducting In-Class Quiz will be posted on the course site – Canvas

Due Date for Graded Homework Assignments (Connect & SF)
Graded homework assignments for Solid Footing or through Connect Online Homework System will be due by 10:00 am on the due dates indicated in the course schedule. Please refer to the course schedule from page 18 to 20 for graded homework assignments’ due dates.

Due Date for Group Activities
Due dates for group work either will be right after the class or at the beginning of the next class period.

Dates for Exams

- **Exam 1**: February 25th, Wednesday, 7:00 pm to 9:00 PM
- **Exam 2**: April 8th, Wednesday, 7:00 pm to 9:00 PM
- **Final Exam**: TBA

Dropping the Course
It is your responsibility to drop a 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://registrar.utexas.edu/calendars/) for specific deadlines.

University Important Dates

- Last day of the official add/drop period (find out on your own)
- Academic Advising dates (find out on your own)
- Final exams– (Final exam date for your specific class(es) are available at http://registrar.utexas.edu/students/exams/)

April 6th
This is the last day an undergraduate student may, with the dean’s approval, withdraw from the university or drop a class, except for urgent and substantiated non-academic reasons.
University Notices & Policies

Use of E-mail for Official Correspondence to Students

All students should become familiar with the University's official e-mail student notification policy. It is the student's responsibility to keep the University informed as to changes in his or her e-mail address. Students are expected to check e-mail on a frequent and regular basis in order to stay current with University-related communications, recognizing that certain communications may be time-critical. It is recommended that e-mail be checked daily, but at a minimum, twice per week. The complete text of this policy and instructions for updating your e-mail address are available at http://www.utexas.edu/its/help/utmail/1564

Electronic Class Rosters

Password-protected class sites will be 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/gi02-03/app/appc09.html

Policy on Scholastic Dishonesty

The McCombs School of Business has 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 BBA Program’s Statement on Scholastic Dishonesty at http://www.mccombs.utexas.edu/BBA/Code-of-Ethics.aspx.

By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all student responsibilities described in that document. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. 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, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at http://deanofstudents.utexas.edu/sjs/ to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

Students with Disabilities

Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 512-471-6259, http://www.utexas.edu/diversity/ddce/ssp/.
Religious Holy Days

You will be given excused absences for observance of religious holy days. By UT 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, an examination, a work assignment, or a project 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. If more than five days lapse between an exam and your return, the missed exam will be dropped as a requirement for you. Missed quizzes will not be made up, but will be dropped in determining your quiz score.

Campus Safety

Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety/

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Behavior Concerns Advice Line (BCAL): 512-232-5050
- Further information regarding emergency evacuation routes and emergency procedures can be found at: www.utexas.edu/emergency

Behavior Concerns Advice Line (BCAL)

If you are worried about someone who is acting differently, you may use the Behavior Concerns Advice Line to discuss by phone your concerns about another individual’s behavior. This service is provided through a partnership among the Office of the Dean of Students, the Counseling and Mental Health Center (CMHC), the Employee Assistance Program (EAP), and The University of Texas Police Department (UTPD). Call 512-232-5050 or visit http://www.utexas.edu/safety/bcal
Notes about the Course Schedule

Notice about the Course Schedule

The course schedule is subject to change/update. The updated version of the course syllabus will be posted on the course site – Canvas, a day before the 1st day of the class.

Notes about the Content of the Course Schedule (See page 18 to page 20)

1. Date of the lecture (which date of a month)
2. Day of lecture (which day of a week)
3. Chapter covered for each lecture
4. Major Topic for each class
5. List of Graded Homework Assignment (HW through Connect or Solid Footing)
6. List of Non-Graded/Required Homework Assignments (L.L.S)

Notes about the Abbreviations Used in the Course Schedule

In the column of “Graded HW – Connect & SF”

Connect: represent the graded homework assignments that will be completed through Connect – Online Homework System.
SF: represent the graded homework assignments that are from Solid Footing Package.
ACP: represent Accounting Cycle Project in Solid Footing
E: represent exercises assigned through Connect System
P: represent problems assigned through Connect System

In the column of “Non-Graded HW – L. L. S.”

Q: represent questions assigned from the end of chapters of the textbook
E: represent exercises assigned from the end of chapters of the textbook
P: represent problems assigned from the end of chapters of the textbook
AP: represent alternative problems from the end of chapters of the textbook

Required Readings Prior Each Class

Pre-Class Reading is not listed on the course syllabus, and they will be posted timely on the course site – Canvas.
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Main Topic</th>
<th>Graded HW Connect/SF &amp; Due Dates</th>
<th>Non-Graded HW – L.L.S</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/20</td>
<td>T</td>
<td>Chapter 01</td>
<td>Course Syllabus Course Policy Chapter 1 Overview</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>01/22</td>
<td>TH</td>
<td>Chapter 01</td>
<td>Financial Statements &amp; Business Decision</td>
<td>None</td>
<td>Q:4,8,9,12,13,15,17,18 E:1,7,9 P: 1</td>
</tr>
<tr>
<td>01/27</td>
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### ACC 311 – Spring 2015 - Course Schedule (continued)

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<th>Date</th>
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<th>Chapter</th>
<th>Topic</th>
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<th>Non-Graded HW - L.L.S</th>
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Excluded Textbook Materials

Chapter 01
Chapter Supplement B: Employment in the Accounting Profession (p 23-24)

Chapter 05
A Closer Look At Financial Statement Formats and Notes (p 234-244) – continue reading at middle of p 244

Chapter 06
Report, control and safeguard cash (p 293-298)

Chapter 07
Inventory Methods and Financial Statement Analysis (p 344-347)
Chapter Supplement A: LIFO Liquidations (p 352-353)
Chapter Supplement B: FIFO and LIFO Cost of Goods (p 353-354)
Chapter Supplement C: Additional Issues in Measuring Purchases (p 354-355)

Chapter 09
Chapter Supplement A: Present Value Computations Using Excel (p 473-475)
Chapter Supplement B: Deferred Taxes (p 475-476)

Chapter 10
You are not required to read Chapter 10 in Libby, Libby & Short textbook. Instead, Read the supplemental Chapter 10 reading provided by the ACC 311 faculty, which will be posted on the course site - Canvas

Chapter 11
Key Ratio Analysis: Dividend Yield (p 553)
Stock Dividends and Stock Splits: (p 556-558)
Preferred Stock: (p. 560-561)
Chapter Supplement A: Accounting for Owner’s Equity for Sole Proprietorships and Partnerships (p 564-566)

Chapter 12
Key Ratio Analysis: Quality of Income Ratio (p 603)
Key Ratio Analysis: Capital Acquisitions Ratio and Free Cash Flow (p 606)
Chapter Supplement A: Reporting Cash Flows from Operating Activities – Direct Method (p 612-615)
Chapter Supplement B: Adjustment for Gains and Losses on Sale of Long-Term Assets—Indirect Method (p 616-617)

Appendix E
Key Ratio Analysis: Economic Return from Investing: (p E-13)
Investments for Significant Influence: (p E13-E18)
Controlling Interests: Mergers and Acquisitions: (p E18-20)