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 326

Financial Accounting - Intermediate

Fall - 2015

Course Syllabus

May Wang
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Notice about Course Syllabus

This syllabus is tentative (a draft version before the class starts on August 26 for fall semester, 2015. It represents my current plans and a timeline for the course, and it is subject to change. 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, plans or the timeline indicated on the course syllabus may change to enhance the class learning opportunity and to fit the course pace better. Such changes, communicated clearly to the class, are not unusual and should be expected.

*Note: Homework assignments are not detailed on this draft, and they will be listed on the course schedule pages of an updated course syllabus, which will be available for you on the course site – Canvas before the 1st day of the class.
## Course Section Information

<table>
<thead>
<tr>
<th>Unique #</th>
<th>Class Meeting Days</th>
<th>Class Meeting Time</th>
<th>Classroom</th>
</tr>
</thead>
<tbody>
<tr>
<td>02815</td>
<td>M &amp; Wed.</td>
<td>11:00 am - 12:30 pm</td>
<td>UTC 4.102</td>
</tr>
<tr>
<td>02820</td>
<td>M &amp; Wed.</td>
<td>2:00 am - 3:30 pm</td>
<td>UTC 4.112</td>
</tr>
<tr>
<td>02835</td>
<td>M &amp; Wed.</td>
<td>3:30 am - 5:00 pm</td>
<td>GSB 5.142A</td>
</tr>
</tbody>
</table>

**Note:** You must attend the section you are assigned for!

## Instructor Information:

Instructor: May Wang  
Office: CBA 6.204  
Office Phone: 512 471 - 6092  
Office Hours: Fridays 1:30 pm – 4:30 pm  
E-mail: May.Wang@mccombs.utexas.edu  
Course Site: [http://courses.utexas.edu](http://courses.utexas.edu)

## TA Information

<table>
<thead>
<tr>
<th>Unique #</th>
<th>Name of TA assigned</th>
<th>Office Hours On T &amp; Th. Day</th>
<th>Office Locations</th>
<th>Emails &amp; Contact #</th>
</tr>
</thead>
</table>
| 02815    | Mary Helen Klingен  | 11:00am – 12:30pm          | UTC 4.102        | mailto: mhk618@comcast.net  
Contact #: TBA |
| 02820    | John Olson          | 2:00pm – 3:30pm            | UTC 4.112        | jolson5@alumni.nd.edu  
512-801-0073 |
| 02835    | Hae Soo Chung       | 3:30pm – 5:00pm            | GSB 5.142A       | h_jsh1like@hotmail.com  
Contact #: TBA |

**Note:** The section assigned to each TA is not finalized until after confirming with TAs’ fall schedules
Course Objectives

This course examines issues in corporate financial reporting from both preparer and user perspectives. The course objectives are:

- To learn about current U.S. financial reporting, and to raise your awareness of the joint effort of IASB-FASB convergence

- To analyze the economics of transactions and events about the business, and to understand how financial reporting capture those economics. This training and thought process are the foundation to understand how equity and credit analysts use financial reporting for fundamental analysis, which is the cornerstone of investing

- To broaden your thinking beyond the accounting language of debits and credits, to look at a bigger picture about the business entity by analyzing financial statements, which capture the essence of the business and convey the integrity of such financial information to creditors and investors

- To learn how to reason about financial reporting issues through the accounting cycle, which leads to the flow of the data from journal entries to financial statements, and to further learn how to reason about financial reporting problems by working backward from financial statements to the initial data that captures the economics of the business

- To apply current GAAP principles to broad topics, to practice your problems-solving skills, and to develop your ability for quantities analysis, which helps you build the mechanism (a toolbox) for quantitative fundamentals analysis

- To build your skills to read and evaluate financial statements, to learn how to reveal the sustainability, the quality of the earnings and the financial condition of the business, and to be aware of the impact of the integrity of financial reporting on the efficiency of capital allocation

- To prepare you with solid foundation for your future career, to equip you with knowledge and skills for fundamental analysis, critical interpretation of the financial reporting, decision making ability to help an organization’s capital allocation. I believe that this set of skills are essential for your career development
Course Materials

Required Textbooks


- Advanced Accounting, by Hamlen, Huefner & Largay (3rd). A package of three selected chapters (Chapter 3, 4, & 5) is available at the bookstore with the title of —Introduction to Business. ISBN: 978-1-61853-173-5

Supplemental materials provided through Course Website – Canvas

- Class Outlines/Notes will be posted on Canvas before each class. You need to print them out and bring related class outlines/notes to each class

- Solution to Graded Homework Assignments will be posted on Canvas after the submission of each homework assignment

- Solution to Non-Graded Homework Assignments will be posted on Canvas throughout the semester

- Answer Key to Quizzes will be posted on Canvas after each quiz

- Answer Key to exam 1 & exam 2 will be posted on Canvas

- Answer Key to Class Activities (practice) will be posted on Canvas
Course Communication

Primary Communication Channel - Canvas

In this class I use Canvas—a Web-based course management system with password-protected access at [http://courses.utexas.edu](http://courses.utexas.edu). To access the course website—Canvas, you will need a UT-EID and then simply follow the link above. Canvas will be the primary communication channel for the course. All of the course related announcements, updates, assignments, deadlines, grades and course related materials will be posted on Canvas. **It is your responsibility to keep up with any update about the course on Canvas.**

Canvas is an important part of course package where you will be informed for any updates about the course. Once questions, concerns, and updates related to the course are addressed on Canvas, they will not be repeatedly addressed during the class. Therefore, the class time can be utilized efficiently to cover new materials and to encourage class activities.

Canvas is not only a primary communication channel for the course, but also keeps you stay with the progress of the course. My past experience showed that students who check Canvas timely and who keep up with the course pace are most likely to demonstrate their diligence during the 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. You may receive emails regarding the course updates from the instructor through Canvas mailbox, and please 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 the course related communications. Please recognize that such communications may be time-critical.

I may also communicate to the class through Canvas mailbox about the course related information, reminders of certain deadlines, and time-sensitive announcements. **Once such communication is sent to you by emails, you are responsible for updates and follow-ups conveyed in the emails.** Questions about the course materials are encouraged to communicate during the class and during the offices hours (both the instructor office hours and TAs’ office hours). Trying to convey intermediate accounting problems through email is not an efficient way to get things done.

You may also send me emails about your personal issues, concerns and difficulties you may encounter during the semester, and I will be glad to respond to such emails and help you with your situation.

Be Familiar with the Course Site - Canvas

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 Tutorials for students: [https://utexas.instructure.com/courses/633028/pages/welcome-to-canvas](https://utexas.instructure.com/courses/633028/pages/welcome-to-canvas), and please follow the link below to Canvas Student Guide: [http://guides.instructure.com/m/4212](http://guides.instructure.com/m/4212)
Office Hours

TA Office Hours

Three dedicated TAs are assigned to three sessions of ACC 326, which I teach in the fall 2015, and they are competent, motivated and ready to help you to achieve your best performance. Each TA is devoted at least three hours of the TA office time each week to assist you. You are welcome to go to any of three TAs’ office hours on Tuesdays & Thursdays, which should give you a plenty opportunities to visit TAs’ office hours and to get help you need.

For any consultation for homework assignments (both graded and non-graded), in-class quizzes, exams review, please visit the TA office hours in a timely manner. You are encouraged to email your questions (very briefly) to your TA before you visit the TA office hours. In this way, your TA will be able to plan ahead, be more prepared, and more efficiently help you and others.

During the semester, you are welcome to provide feedback about how our TAs are doing to assist you during the TA office hours. With your feedback, both our TAs and I will be able to make adjustment or improvement to better help you.

Teaching Assistants are great resources for your study, and it is up to you to fully utilize such recourses. All of my three TAs will be attending one of my classes on Mondays & Wednesdays. So, you can always catch one of them before or after the class. I encourage you to work with them as much as you can to enhance your performance.

Instructor Office Hours

You are encouraged to visit my office for any questions about the course materials covered during the class, such as, topics discussed during the class, questions about the class notes, questions about exercises and problems discussed during the class and questions about class activities (practice). The sooner you review and study the materials covered in the class, the better off you are. In other words, the sooner you ask for help and come to visit my office, the better learning results you get.

To make sure that my office hours will be efficiently utilized for as many students as possible, I encourage you to work with your TAs for questions about homework, quizzes, and exam reviews. In that case, the instructor office hours will be more utilized to help more students with the foundations and the challenges of the course materials covered during the class.

For those of you who will be struggling with the course but are determined to get help and to make progress, I suggest you to visit my office hours and to get help. I would rather to be there to help you during my office hours as much as you need than seeing you falling behind.

Furthermore, my office hours are also for those of you who want to address any personal issues and to get help with some difficulties you might encounter during the semester. In short, you should feel free to address your concerns and talk to me about your academic and personal issues if you choose to.
Course Work & Evaluation

Course Work & Grades Allocation

<table>
<thead>
<tr>
<th>Course Work</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>180</td>
<td>18%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>220</td>
<td>22%</td>
</tr>
<tr>
<td>Final (Comprehensive)</td>
<td>350</td>
<td>35%</td>
</tr>
<tr>
<td>In-Class Quiz (drop one of the lowest)</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Graded Homework Assignments (drop two of the lowest)</td>
<td>150</td>
<td>15%</td>
</tr>
<tr>
<td><strong>Total Points &amp; Percentage for Grading</strong></td>
<td><strong>1000</strong></td>
<td><strong>100%</strong></td>
</tr>
<tr>
<td>Class Activity – Extra Points (reward participation &amp; effort)</td>
<td>50</td>
<td>5%</td>
</tr>
<tr>
<td>Required &amp; Non-Graded Homework Assignments</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Grading

For your final grades, you may assess your performance based on the traditional grade cutoff of 90% = A-, 80% = B-, 70% = C-, 60% = D-, and below 60% = F. Your final grades will be determined by your overall performance for the course comparing to the overall performance of the class. Whether there will be curve or grade adjustments depends on the overall class performance. Therefore, your individual grades/performance will be evaluated against your peers (i.e. the class performance). There will be no curve for any individual exam.

The university uses the plus/minus grading scale to record final grades for all undergraduate courses (See [http://www.utexas.edu/provost/planning/plus-minus/](http://www.utexas.edu/provost/planning/plus-minus/)). Therefore, plus-minus grading will be applied to your final grades to allow a finer distribution among different levels of performance.

Questions about Your Grades

If you have any question about your grades posted on Canvas, you are encouraged to visit the TA’s office hours for further review of your grades or to bring it to my attention during my office hours. I will be glad to address your questions, to look into your grades, and to make sure that your grades will be correctly posted on Canvas.
Course Work Description

1. Check Your Basic & Get Going with Solid Foundation

I strongly recommend that those of you who are not comfortable with foundations required for the intermediate accounting (such as journal entries and the accounting cycle) read through Chapter 2 & Chapter 3 - Intermediate Accounting textbook to refresh some basic concepts, to rebuild your skill for analyzing business transactions and making entries. Depending on how much you can remember from your ACC 311 and how solid your foundation is, you should work through exercises and problems at the end of Chapter 3 for as many as you need until you can recall and feel comfortable with basics covered in Chapter 3.

I will list some strongly suggested exercises and problems for Chapter 3 on an updated course schedule that will be posted on Canvas, and solutions for these practices will also be posted on Canvas. Among these practice, you are required to turn in a few exercises and problems as your graded homework, Please check Canvas for an updated course schedule for which exercises & problems are the graded homework.

We will not go over Chapter 3 in the class. However, to check your basics covered in Chapter 3, some questions related Chapter 3 will be asked in the first In-Class quiz any may also in exam 1.

2. Pre-Class Readings – Be Prepared for the Class

It is very important to be aware that the lecture is built upon your preparation and your completion of pre-class readings so that the lecture can further explain and reinforce the course materials. To maximum learning results, and to ensure that you would not feel lost or fall behind during the class, your minimum preparation for each class is to complete pre-class readings before we start each topic. In this problem–oriented course, we need to spend more time during the class to go over some exercises or problems, and I will not able to do so if you do not prepare before the class.

3. Attending Class – Get out the most from the Class Time

From the past experience, active class attendance and completion of homework are the two most important components of this course. Why?

A big part of the challenges of this course is its in-depth and intensive course materials that are covered with a fast pace. So, if you miss class, you most likely will have to take at least triple times that is spent on in the class to catch up. That is, it is much effective and easier to learn during the class than spending triple effort and time to do it on your own. Further, I make every effort during the class to go through and emphasize what we should focus on for each topic covered and what is important for your study. Students who generally do very well in this class are those who attend class on regular base, and those who do poorly are those who tend to skip class.

Further, there will be class activities/practice conducted during the class while the instructor will be walking around to answer your questions. Participating in class activities will contribute to your overall performance. Missing class means missing class practice, in turn, missing a part of your grades, too.
4. Exam

Exams are composed of multiple-choice questions, short answer questions and problem solving. **There will be no make-up exams.** Medical or family emergencies are the only valid reasons that will be accepted for missing an exam. You must provide supporting documentation (e.g., a signed note from a physician) for me if you do miss an exam. If you are excused from an exam, the other two exams will be re-weighted. If you do not have a valid reason for missing an exam, you will receive a zero on the exam, which usually implies failing the course.

There will be two mid-terms and one final exam. With the exception of the final exam, each exam only test the material covered in that portion of the course. The final is not cumulative (will not cover all of the chapters). However, it will cover the materials of advanced accounting plus selected topics covered in 1st two midterms. I will share more information about the final exam’s coverage during the class. Be aware that all the course materials are interrelated, you can hardly figure out an ending balance of stockholders equity (chapter 5 & chapter 15) if you do not know how to figure out the net income (chapter 4). You got my point!

5. In-Class Quiz (ICQ)

About 5 to 6 In-Class Quiz will be given during the class with time constrain. They are designed to check whether you keep up with the readings and course materials covered. The dates for quizzes will be announced during the class, and chapters covered by each quiz will be posted on Canvas. **There will be no make-up quiz.** However, you will be able to drop one of your lowest score among your quizzes.

6. Graded Homework Assignment (GHA)

Intermediate accounting is largely problem oriented, and completion the homework exercises & problems on a timely basis is crucial. Exam performance is directly related to systematic preparation, which includes timely completion and quality of the homework assignments. Because this course moves very fast, you should make every effort not to fall behind on homework.

**There will be no make-up homework.** However, the two lowest scores of your homework assignments will be dropped at the end of the term. Graded homework assignments are also designed to keep you stay on track with the progress for the course.

Graded homework assignments will be listed and **highlighted (in bold print)** on an updated course schedule, which will be available to you on Canvas prior to 1st day of the class. The due dates and points for graded homework assignments will be indicated in the “assignment” section on Canvas. In general, the due dates of homework assignments will be on **Friday by 12:30 pm.** You are required to submit your homework either through Canvas (by an attachment) or by dropping into an indicated drop-box at 4M of the Accounting Department. Homework is considered late (receive grades of 0) if received after 12:30 pm. on the due date.

Notice: If any of your submitted homework assignments are not readable, messy, unclear, and not organized in a logical way, they are considered poorly done and **will not be graded.** Your TAs will be putting great effort and time to grade your homework. Please respect for your TA’s work and do not create painful and extra work for your TA, in turn, a poor performance of yourself.
Course Work Description

7. Non-Graded Homework Assignments (NGHA)

Graded homework assignments along do not fully represent all the materials you need to know for the course, in turn, for exams. Therefore, besides graded homework assignments, there are also non-graded exercises, problems, and concepts for analysis that will be assigned. These are required homework assignments that you must work through to ensure a coverage of the course materials that are required to know.

Non-graded homework assignments are not required for submission. However, they are the fundamental practice to get you comfortable with the course materials. Further, whether you will be diligently working through these non-graded homework assignments will be evident by your performance for quizzes and exams. In other words, the fundamental materials behind these non-graded homework assignments will be a part of the basis for in-class quizzes and exams. Now you know what I mean about “Required”! The greater exposed you are to problem solving, the better off you are in terms of learning and performing.

To facility your study for non-graded homework assignments, solution to them will be provided on Canvas as the course moves along.

8. Class Activity

There will be a variety of class activities as a part of the course work, and these activities may include but are not limited to the following:

- Attendance taken and your active participation
- Participation in class discussions
- Participation in a debrief of graded homework assignments
- Participation or/and submission of class exercise & problem-solving

Class activity will be conducted based on groups. The class will be divided into small groups in the first week of the class, and a group leader will be chosen by each group. Each group leader (who will take a group leader role for the whole semester) will be rewarded with extra points. Class activities intend to encourage you to work as a team, to exchange ideas, to learn from your peers, to actively participate in the class discussions, and to work out problems with group effort. There will be no make-up class activities.

9. 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 and fun for teaching and learning.
Professional Conduct & Class Attendance

Professional Conduct:

I believe that a professional, respectful, interactive yet comfortable class environment should be nurtured by both an instructor and students. Therefore, I would like you to help me create an intellectual yet fun learning environment together through the semester.

The school and the Department of Accounting are making a concerted effort to focus students’ attention on their professional conduct. Why? You are in a great business school and enjoy accounting education from a top accounting program in the country, but this national renowned ranking can easily be undermined by a lack of professional conduct.

Developing and protecting the value of a great school and a program influence everything I do and should influence your behavior as well. As a great school and a top program open doors to welcome you, it does not provide you with entitlements. You still have to earn the benefits of being a McCombs student. The professional behavior you are nurtured during your school years will carry you a long way in a real world.

What does it mean to be professional? Behaving with the highest level of integrity, respect for others, and ethics. Stand by your word, make good decisions, and take responsibility for your actions. Respect the views of others. This does not mean that you always need to agree with your colleagues or your faculty, but you must show courtesy and respect for your fellow students and to faculty, TA’s, program directors, and staff. In turn, we will show you the same.

Professional behavior is not only required when interacting with someone outside of the university environment, but it also is expected in your classes. Therefore:

1. **I expect you to attend the section in which you are enrolled**

   I expect you to attend the section in which you are enrolled. If there is a particular reason that you must miss class (e.g., only time you could get for a doctor’s appointment), please let me know your need to attend the other section before that class meeting. These requirements intend to avoid students showing up whenever they wish without any accountability. Why do I care? Besides considering the classroom size given the enrollments, such behavior causes the classes to be unbalanced which slows down the regular pace of the section. Further, it is much more difficult for me to teach the class if students are not in the same section and not in the same pace, in turn, it affects the overall class teaching efficiency and your learning experience.

2. **I expect you to arrive at the class on time**

   It is very disruptive to me and to other students when you enter the classroom after class has begun. You distract the class in your search for a vacant space and interrupt the flow of the lecture/discussion. I do not expect you to waste the lecture time or the time of other students in this fashion. If for some reason you are running late, 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 a heads-up. However, such instance should be limited to the minimum.
3. I expect all electronic devices to be turned off once class begins

Laptops, cell phones, smart phones, iPads, and all electronic devices should be turned off completely during the class time. Getting up in the middle of class to “take a call” outside is unnecessary, absent truly extraordinary circumstances. I suggest you to turn off your phones before you enter the classroom. Remember that any interruption to the class is the interruption of your valuable learning time which you have paid for.

4. I expect you to be respectful of me, my team of TAs, and other students

If someone asks an odd question during class, think about how you can later help that student understand the material rather than expressing your displeasure with various facial contortions. Practicing a professional response in the classroom will serve you well in the future.

5. I expect you to work diligently with your groups for class activities

Being a team player is about respecting for your team members and appreciate their contribution, in turn, making your own contribution to the group. I expect you to a team player, not a problem member. Feedback about your contribution to the group work (class activities) will be provided by your group members at the end of semester so that I can evaluate your team work better.

6. I expect you to be ready and be prepared for each class

You are responsible for checking Canvas, printing out the class notes and class hand-outs, and bringing them to the class. Once again, I expect you to complete pre-class readings and to be prepared for each class. Further, I expect you to quickly get the class notes on Canvas or from your group on any day that you must miss class. It is not my responsibility to remind you or secure the missed material for you.

7. I expect you to read the course syllabus carefully

The course syllabus is an important part of the course package, and you are expected to read it carefully and be very familiar with the course policies written on the course syllabus. Further, I do not expect you to ask questions that have already addressed in the course syllabus, I especially do not expect you to repeatedly ask the syllabus-related questions during the class time (the class time is too valuable). I expect you to be there on the 1st day of the class, when I will be fully addressing the course polices and answering your questions about the course syllabus.

However, if you are not sure about any course policies and the information presented on the course syllabus, I will be glad to answer any questions either after the class or during the office hours.

8. I expect you to carry through the course policies

Be fair to the whole class is critical for an instructor to make sure that everyone is rewarded and evaluated fairly. If you did not do what you are supposed to do as a student, please do not try to demonstrate to me your sharp “Negotiation Skill” for grades you did not earn! It is simple not fair to others.
Class Attendance

I am not a believer that people could truly learn without desire and an internal drive. Therefore, I do not believe that I could motive you by taking attendance on each class. However, I will take attendance periodically during the course for my records 1) to identify and help those students who miss classes quite often and who do poorly for the course; 2) to distinguish the ones who diligently attend class and those who skip classes. Such differentiation is necessary for the final grading. After all, a finer grade distribution at the end of semester should reflect your commitment and performance for the course.

So, it is all up to you!
Course Important Dates

Pay Attention to Deadlines & Due Dates during the Course

As an important indication of your progress with the course, keeping up with due dates for the course work are critical for your progress and your performance. It is your responsibility to keep up with deadlines required by the course. For your convenience, I outline the major due dates for the course work as the following:

Due Date for In-Class Quiz (ICQ)

In-Class Quiz dates will be announced during the class or through Canvas according to the pace of the course. The due dates for in-class quizzes will be due during the class and toward the end of the class.

Due Date for Graded Homework Assignments (GHA)

In general, graded homework assignments must be submitted by 12:30pm on the due date (usually on Fridays). The due dates will be indicated on “HW Due Dates & Notes” column on an updated course syllabus that will be posted on Canvas before the class starts. There will be exceptions with certain dues under the instructor description. In that case, the due date will be informed a head of time either during the class or on Canvas.

Due Date for Class Activity (CA)

Due dates for class activities will be announced during the class. In general, exercise and problems assigned to class activities will be due at the end of the class or at the beginning of the next class period.

Exams Dates:

- Exam 1: October 5th, Monday, 6:30 pm to 8:45 PM
- Exam 2: November 16th, Monday, 6:30 pm to 8:45 PM
- Final Exam: The dates, times and the locations for the final: TBA

University Important Dates (please pay attention to these 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

November 3, Tuesday: Last day an undergraduate student may, with the dean’s approval, withdraw from the University or drop a class except for urgent and substantiated, nonacademic 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.

Departmental 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

The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. For more information, contact the Office of the Dean of Students at 471-6259, 471-4641 TTY.

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.

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

This syllabus represents my current plans and a timeline for the course. As we go through the semester, those plans or the timeline may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

Content of the Course Schedule

Graded Homework to be turned in for credit is in bold print; the rest of assignments are required & non-graded homework. Types of Homework Assignments are indicated in the following abbreviations.

BE = Brief exercise
CA= Concepts & Analysis
E = exercise
P = problem
Q= questions
# Course Schedule – Fall 2015

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Related Chapter/Pre-class reading</th>
<th>Main Topic</th>
<th>Homework Assignments</th>
<th>HW Due Dates &amp; Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>Prerequisite &amp; Review Ch. 3</td>
<td>Business Transactions &amp; Accounting Process</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>08/26</td>
<td>W</td>
<td>Course Syllabus</td>
<td>Course Syllabus &amp; Introduction Bigger Picture!</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td>Set Your Expectation</td>
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</tr>
<tr>
<td>08/31</td>
<td>M</td>
<td>Ch. 04</td>
<td>Multiple-Step Income Statement &amp; Reporting Various</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td></td>
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<td>Income Items</td>
<td></td>
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<tr>
<td>09/02</td>
<td>W</td>
<td>Ch. 04</td>
<td>Multiple-Step Income Statement &amp; Comprehensive</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Income Other Reporting Issues</td>
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</tr>
<tr>
<td>09/07</td>
<td>M</td>
<td>No Class</td>
<td></td>
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<tr>
<td></td>
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<td></td>
<td>Happy Labor Day</td>
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</tr>
<tr>
<td>09/09</td>
<td>W</td>
<td>Ch. 22</td>
<td>Reporting Accounting Changes &amp; Errors</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>09/14</td>
<td>M</td>
<td>Ch. 05 &amp; Ch. 13</td>
<td>Balance Sheet Items Review &amp; Risk/Uncertainty</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>09/16</td>
<td>W</td>
<td>Ch. 23</td>
<td>Statement of Cash Flows Review &amp; Direct Method</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>09/21</td>
<td>M</td>
<td>Ch. 23</td>
<td>Statement of Cash Flows Review &amp; Direct Method</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>09/23</td>
<td>W</td>
<td>Ch. 19</td>
<td>Accounting for Income Taxes</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>09/28</td>
<td>M</td>
<td>Ch. 19</td>
<td>Accounting for Income Taxes</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
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<tr>
<td>09/30</td>
<td>W</td>
<td>Cath-up</td>
<td>Catch-up &amp; A Brief about Exam 1</td>
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<tr>
<td>10/05</td>
<td>M</td>
<td>No Class</td>
<td>Exam 1</td>
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<td>6:30 PM – 8:45 PM</td>
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<td></td>
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<td>#02835: UTC 4.134</td>
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<tr>
<td>10/07</td>
<td>W</td>
<td>Ch. 14 &amp; Ch. 17</td>
<td>Issuing &amp; Investing in Debt Securities (Ch. 14 focus)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>10/12</td>
<td>M</td>
<td>Ch. 14 &amp; Ch. 17</td>
<td>Issuing &amp; Investing in Debt Securities (Ch. 17 focus)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
</tbody>
</table>

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<table>
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<tr>
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<th>Topic</th>
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<th>HW Due Dates &amp; Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/14</td>
<td>W</td>
<td>Ch. 15 &amp; Ch. 17</td>
<td>Issuing &amp; Investing in Equity Securities (Ch.15 focus)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>10/19</td>
<td>M</td>
<td>Ch. 15 &amp; Ch. 17</td>
<td>Issuing &amp; Investing in Equity Securities (Ch.17 focus)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>10/21</td>
<td>W</td>
<td>Ch. 16</td>
<td>Dilutive Securities Stock-based Compensation</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>10/26</td>
<td>M</td>
<td>Ch. 16</td>
<td>Dilutive Earning Per Share</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>10/28</td>
<td>W</td>
<td>Class Notes</td>
<td>Foreign Currency Transactions &amp; Derivative/Forward Contracts</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>11/02</td>
<td>M</td>
<td>Class Notes</td>
<td>Foreign Currency Transactions &amp; Derivative/Forward Contracts</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
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<tr>
<td>11/04</td>
<td>W</td>
<td>Ch. 18</td>
<td>Revenue Recognition – Focus on Long Term Contract</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
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<tr>
<td>11/09</td>
<td>M</td>
<td>Ch. 21</td>
<td>Capital Lease and Updates</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
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<tr>
<td>11/11</td>
<td>W</td>
<td>Cath-up</td>
<td>Catch-up &amp; A Brief about Exam 2</td>
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<tr>
<td>11/16</td>
<td>M</td>
<td>No Class</td>
<td>Exam 2 6:30 PM – 8:45 PM</td>
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<td>UTC* Location:</td>
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<tr>
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<td>Location: UTC*</td>
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<td>#02815: UTC 4.102</td>
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<td>#02835: UTC 4.134</td>
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<tr>
<td>11/18</td>
<td>W</td>
<td>Ch. 02 &amp; Ch. 03 Advanced Acc.</td>
<td>Mergers &amp; Acquisition Consolidated Financial Statement (at date of acquisition)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>11/23</td>
<td>M</td>
<td>Ch. 03 Advanced Acc.</td>
<td>Consolidated Financial Statement (at date of acquisition)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
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<tr>
<td>11/25</td>
<td>W</td>
<td>Ch. 03 Advanced Acc.</td>
<td>Consolidated Financial Statement (at date of acquisition)</td>
<td>HW: to be assigned</td>
<td>Note: Students in section 02835 can attend sections of 02815 or 02835 due to the coming up Holiday!</td>
</tr>
<tr>
<td>11/30</td>
<td>M</td>
<td>Ch. 04 Advanced Acc.</td>
<td>Consolidated Financial Statement (Subsequent to Acquisition)</td>
<td>HW: to be assigned</td>
<td>Due date: TBA</td>
</tr>
</tbody>
</table>

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# Course Schedule – Fall 2015

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<thead>
<tr>
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<th>Topic</th>
<th>Homework Assignments</th>
<th>HW Due Dates &amp; Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/02</td>
<td>W</td>
<td>Ch. 04 Advanced Acc.</td>
<td>Consolidated Financial Statement (Subsequent to Acquisition)</td>
<td>To be assigned</td>
<td>Due date: TBA</td>
</tr>
<tr>
<td>TBA</td>
<td></td>
<td>Final Exam</td>
<td>Final Exam Dates, Time &amp; Location: TBA</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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