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 310 F - WB

Foundations of Accounting

Spring – 2017

Unique #: 02415

Course Syllabus

Instructor: May Wang
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Notice about the Course Syllabus

This course syllabus is tentative (a draft version). It represents my current plans and a timeline for the course, and it is subject to change (update). As we go through the semester, those plans, due dates or the timeline may 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. An updated course syllabus will be posted on Canvas once any change made to the course syllabus and/or the course schedule.

It is a student’s full responsibility to carefully read the course syllabus, to understand the course policy (including course work, and course deadlines), and to firmly conform to the course policy stated in this syllabus. Simply put, knowing what you get into (how the course is conducted) is a big part of elements for being successful in the course.

Further, to ensure that students take action on learning about the course before making a final decision to purchase the course materials, to ensure that students are fully aware of the course policy and procedures that are in place to conduct the course orderly and fairly, a quiz over the course syllabus is given, and a quiz score of 70% or above is required in order to access the course materials.

Thank you for your attention to this Notice!

Your instructor,
May Wang
Instructor & TA Information

Instructor Information:

Instructor: May Wang
Office: McCombs School of Business
        CBA 6.204
Office Phone: 512 - 471 - 6092
Office Hours: TBA
E-mail: May.Wang@mcCombs.utexas.edu
Course Site: http://courses.utexas.edu

TA Office Hour Information:

<table>
<thead>
<tr>
<th>TA Name</th>
<th>Section: Unique #</th>
<th>TA Office Hour</th>
<th>TA Office Location</th>
<th>TA Email &amp; Contact #</th>
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<tbody>
<tr>
<td>Xini Liu</td>
<td>02415</td>
<td>TBA</td>
<td>TBA</td>
<td><a href="mailto:xini-liu@utexas.edu">xini-liu@utexas.edu</a></td>
</tr>
<tr>
<td>Mark Harbauer</td>
<td>02415</td>
<td>TBA</td>
<td>TBA</td>
<td><a href="mailto:mark.harbauer@utexas.edu">mark.harbauer@utexas.edu</a></td>
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Course Description & Objectives

Course Description:
This course provides an introduction to financial and managerial accounting, with emphasis on the content, interpretation, and uses of accounting reports. It discusses the determination and reporting of net income and financial position, and the theories underlying business financial statements; and consideration of managerial accounting topics designed to extend the student's knowledge to the planning and controlling of the operations of the firm. There are no course prerequisites for this class.

The course is taught as a web-based course and conducted entirely through course site – Canvas. The course materials consist of 13 units, and the main topic for each unit is outlined in the “Course Schedule “section at the end of this course syllabus.

The course materials are well-organized and laid out on Canvas, and the course set up is clear and easy to follow. The course has been receiving positive feedback and has become a popular and highly demanded course for students who desire to learn about the business language – accounting and to learn about the business world.

Course Objectives:
Upon successful completion of this course, each student will be able to:

- Demonstrate an understanding of the role of accounting and its importance in making effective and informed business decisions
- Demonstrate an understanding of the three main financial statements
- Demonstrate an understanding of the basics of accrual accounting
- Apply forecasted financial statements to a business plan in order to help secure funding for a business venture

Flagged Course Statement:
Please notice that 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.
Course Materials

Required Course Materials

The course materials are the excerpts from selected textbooks, and the entire course materials are embedded in the course website – Canvas. No hardcopy of the textbook is required for the course. If you would like to have a hardcopy of the textbook for convenience (some of you may find it useful to have a hardcopy for your study), you can purchase a hardcopy of the textbook directly through the publisher’s website at: www.wiley.com/WileyCDA/Section/id-828477.html using the promo code is UTA05.

How to Access the Course Materials?

This is an entirely web-based course, and the course materials (readings, exercises, practice problems and quizzes, etc.) have been embedded electronically within the UT Canvas learning management system – simply, Canvas. To access the course materials on Canvas, students who plan to take the course must meet two requirements:

- Students must complete a “Syllabus Quiz” with a quiz score of 70% or above. The Syllabus quiz will be available to students once the course is published on the 1st day of the class (A part of your success on the course performance is to know very well on how the course is set up and conducted – the course policy), and

- Students must pay for the course materials embedded on the Canvas via a portal named as “Course Materials Fee” in “Modules” section of the course site - Canvas. The payment link will be available to students once the course is published on the 1st day of the class.

Upon completion of these two requirements, students will be able to access the course materials throughout the semester. No additional bookstore fees/payments are required.

No Refunds Warning: There are no refunds for your purchase of the course materials once you have paid for them. Therefore, before you make a final decision to purchase the course materials, it is strongly suggested that you carefully read the course document – the syllabus, understand the policy and procedures for how the course is conducted, understand the grading policy, and course work involved. It is your own interest to learn about the course before you make a purchase payment.

Course Materials Purchase Support

If you run into any problems paying for the course materials on Canvas site, you should contact execed@mccombs.utexas.edu for help or call at 512-471-5893. Note that neither the instructor nor TAs will answer any questions about purchase of the course materials.
**Course Communication**

**Primary Communication Channel - Canvas**

The course site, Canvas is a Web-based course management system with password-protected access at [http://canvas.utexas.edu/](http://canvas.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. Once you purchase the course materials, you will have full access not only to the course materials but also to all of the course related communication/announcements, assignments and grades. **It is a student's full responsibility to keep up with the course communication timely on Canvas throughout of semester.**

Please notice that under the default setting on your Canvas site, you will receive email notifications of all announcements posted by the instructor. Please make sure that your Canvas email notification switch is on so you do not miss any announcements about 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. 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 with the course related communications. Please recognize that such communications may be time-critical.

**How to Ask Questions about the Course Materials:**

As an online course, following the proper channels of communication indicated in this syllabus is critical for your success and for an effective learning experience. Following channels are available for students who may ask questions related to the course materials.

**Visiting office hours** – If you have questions about the course materials (reading materials and assignments), you are encouraged to visit TA’s office hours. We have two dedicated TAs who have solid knowledge base to address students’ questions about the course materials. It is challenging to try to explain or walk through an accounting problem-solving process through an email. It is suggested to send a brief email about your questions to your TA prior to your visit so that your TA can plan ahead and to address your questions more efficiently during the office hours. We have two TAs who offer 4 times of office hours per week, which give students a plenty of opportunities to ask questions and to get help you may need.

**Emailing your questions to TAs** – If you cannot make it to your TA’s office hours, you can email your questions about the course materials to your TA. To efficiently address your questions, your email to TAs must be carefully written, and you must lay out your questions in a logic way. Your email should keep relatively short. Further, you must provide the “required information” when you send your questions to TAs.

By providing the **required information**, it facilitates TAs to quickly identify a subject matter and related the course materials. Remember, we have more than 600 students in the course, and your email communication must be effective so that we can help more students and answer more questions. Read carefully about what “**required information**” should be included in your email to TAs.
**Course Communication (continued)**

In the subject line of your email: Indicating the course name (ACC310F), section unique number (02415), unit number you have question with. For example: ACC 310F - 02415 – Unit 5

In the content area of your email: Two cases to consider:

- If your questions are related to the reading materials, you must provide the following information:
  - Unit number and title (such as, Unit 5 – Recording Process)
  - Lesson number and title (such as, Lesson 1 – Overview of Records Keep Process)
  - Title of the reading materials (such as, Accounts, Debits, and Credits)

- If your questions are related to a particular assignment or a quiz, you need to indicate:
  - An assignment indicator, which includes a unit number and a lesson number (such as, U5L2, it indicate: Unit 2 & Lesson 2)
  - An assignment type (such as, Practice Quiz), and
  - A title related to the assignment (such as, journal entry)

For example, “U5L2 Practice Quiz – Journal Entry” indicates to your TA that your question is related to Unit 5 – Lesson 2 – Practice Quiz - Journal entry. You got an idea!

You may get answers for your questions from Canvas – If a question about course materials (readings or assignments) has been asked frequently by the class, your TAs may post an answer on Canvas so that the whole class can benefit! Therefore, visiting the course site regularly and staying connect with Canvas are crucial for this course.

Questions Related to the Course Policy

If you have questions about the course policy, you must first read and check your questions with the course syllabus and with Q&A section posted on Canvas. You need to make sure that you are not going to ask questions that have already been addressed. If you believe that your questions regarding the course policy have not been addressed anywhere in the course syllabus or on Canvas, you can either visit the instructor’s office hours or email your questions to the instructor but have your email copied to your TA.

Important notice: Emails with questions related the course policy that has already been addressed either in the course syllabus or on Canvas will not be repeatedly answered. The reason is very simple. Both the instructor and TAs must utilize their time more efficiently to help more students and to address their questions about the course materials. With a large class of more than 600 students, we simple could not afford wasting time for questions that have already been addressed for questions asked by students who simple do not read the course syllabus. Students who plan to take this course, must take initiative to read the syllabus as a very 1st step to be success in their learning experience.
**Course Communication** (continued)

**Pay Attention to These Communication Policy:**

**24 hours duration:** When you email your questions about the course materials to TAs, please expect a response from your TA within 24 hours. We appreciate your awareness that this is a large class, and TAs deal with a great deal of students’ emails. Plus, TAs have their own intensive graduate school workloads and schedules. Our TAs have every intention to get back to you at their earliest time as their schedule will allow.

**Using your official email registered with the University:** When you communicate with TAs or the instructor, please **Do NOT** use Canvas’s Inbox for sending mails, instead, you must use your official university email inbox to send your questions for expediting feedback. Emails sent from Canvas Inbox will be not responded.

**Do not send your question at last minute:** An online course offers great flexibility but also requires self-discipline to be successful. It is strongly suggested that you start your study for each unit as early as you can and to send your questions in the early week once a unit is published to the class. Any “last minute” questions (before a due date) about any assignments may not be addressed as you must give TAs 24 hours cushion to get back to you. The **“Last minute” refers** to sending your questions to TAs during the last 24 hours before a due date. For example, if a deadline is on Thursday at 11:00 pm, then, the latest time you need to email your questions to the TA is on Wednesday before 11:00 pm.

For those of you who expect a timely response from TAs, you are strongly suggested to email your questions to your TA at least two days before a due date.

**Communication/Canvas Support:**

For this online course, it is critical to make sure that you have access to Canvas all the time and that your internet connection is reliable. It is your responsibility to secure your access to Canvas and to work on your course with a secured internet connection. If you run into any issues with Canvas, you need to seek a help timely from Canvas support. Please do not send emails regarding Canvas issues and your internet issues to the TAs or the instructor. It is Canvas support that you need to work with on your Canvas issues.

**Canvas Support:** UT Austin has contracted Instructure, the company behind Canvas, to provide Tier 1 support for all UT faculty, staff, and students. You can access this 24/7/365 support through the help menu in the lower left corner of the Canvas interface (see below).

There are two choices for this support, phone for **“Canvas Support Hotline”** or **“Chat with Canvas Support”**. The chat option will provide you with the option to have your completed chat session emailed to you in digest form for future reference.
Follow the Communication Policy:

To manage a course with more than 600 students more efficiently, you are expected to show respect for both TAs and the instructor’s time by communicating more effectively, by following the course policy stated in this syllabus, by not sending emails for the questions that have already been addressed. We emphasize these policy to serve one purpose only - which is to utilize our time more effectively to serve more students.

If you do not hear back from TAs or the instructor after you send an email to them, it is possible that:

- You sent an email from Canvas inbox which is not allowed; or
- You did not provide the “required information” (explained on page 8) for your questions, or
- Your questions about the course materials may have already been addressed on the course site – Canvas, or
- Your question is related to the Unit quiz (test) before a due date (Note, during the unit quiz date for each unit, no questions asked or answered before the deadline. Just like no questions asked during the time you take an exam), or
- Your questions have already been addressed either in the course syllabus or on Canvas, or
- Your email communication do not show any respect for either TAs or the instructor. An example of such email: “Hi, let me know why this is wrong?” Another example is that writing a long and disorganized email without clearly communicating your questions.

Both the instructor and our TAs are excited about a new semester and about helping our students. We only can achieve our learning objectives by conforming to the course policies, by conducting the course orderly and fairly, and by working together. So, staying organized, following the course policy, and being aware of due dates are critical aspects of being successful on your performance for the course.
Office Hours

About TA’s Office Hours

We have two dedicated TAs assigned for the course to assist students. Our TAs are graduate students (Master in Professional Accounting) who are competent, motivated, and ready to help students throughout the course. Each TA will provide office hours twice per week, and totaling 4 times of office hours per week will be provided by two TAs. This will give students a plenty of opportunities to visit the TA’s office hours and to get the help you may need.

It is suggested to email your questions briefly to your TA prior to your visit. In this way, your TA will be able to plan ahead, to be more efficiently addressing students’ questions, and to help more students during their office hours.

During the semester, you are welcome to provide feedback about how our TAs will be doing in assisting students. With your feedback, both TAs and I will make adjustments to better help you.

Our TAs provide valuable resources to assist you, and it is up to you to utilize such resources. I encourage you to make effort to work with your TA to enhance your performance if you have any questions about the course materials.

Email a TA Who is Assigned to You:

Students will email course materials related questions to an assigned TA to ensure that each TA will take care of certain volume of emails from students. The detailed information about your assigned TA will be provided on an updated the course syllabus, which will be posted on Canvas on the 1st day of the class.

Coverage during TA’s Office Hours:

TA’s office hours are valuable to the class, and TA’s office hours are dedicated to address students’ questions about the course materials, course assignments, their grades, and to help students understanding the course materials better. We expect our students to come to the TA’s office hour prepared and to be effective with your communication with our TAs. If your questions are not related the course materials, assignments, or grading, you should check your questions with the course syllabus or ask the instructor when you believe that your questions have not been addressed anywhere yet.

Instructor Office Hours

Besides TA office hours, the instructor also hold office hours once a week over the semester. You are welcome to visit my office hours for questions about the course policy, course set up, learning tips, or any concerns you have about your study, or any feedback you might have about the course.

If you encounter difficulties in your study during the semester, you are welcome to visit my office. I will be glad to help you identify issues and to help you make progress instead of seeing you falling behind. You should feel free to address your concerns about your performance during my office hours. I will be more than happy to help you any way I can.
Office Hours (continued)

Notice, the instructor is dedicated to manage the entire course, to monitor and review the course materials and the class performance, to set up deadlines for each unit, to oversee and manage of course with more than 600 students in the course, and to ensure that the course runs smoothly. Therefore, your consideration for the instructor’s time is greatly appreciated. I expect students to follow the course policy and the procedure for communicating with TA and with the instructor.

Important notice about possible changing and rescheduling of the office hours. We intend to hold regular office hours over the semester. Changing the office hour times and rescheduling may incur if TAs will encounter an exam day, any academic event, a recruiting event or if the instructor will encounter a scheduled meeting, a department event, or any other unexpected events. If such change or rescheduling incurs, the class will be informed and a make-up office hour will be arranged.
Course Work & Evaluation

Course Work & Points Allocation:

<table>
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<tr>
<th>Course Work</th>
<th>Points</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>54 Practice Quizzes (Homework)</td>
<td>150</td>
<td>15%</td>
</tr>
<tr>
<td>13 Ribs on the Run Exercises (Homework)</td>
<td>150</td>
<td>15%</td>
</tr>
<tr>
<td>13 Unit Quizzes (Unit Tests)</td>
<td>700</td>
<td>70%</td>
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Total Percentage for Grading 1000 100%

See the bottom of this page for a note

Detailed Points Allocation crossing All Units

<table>
<thead>
<tr>
<th>Possible Points Allocation by Unit (total 13 units)</th>
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<tbody>
<tr>
<td>Unit #</td>
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<tr>
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<td>12</td>
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<td>13</td>
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</tbody>
</table>

Note about the course work:
Practice Quiz – homework for each unit
ROTR Exercise – More comprehensive Homework for each unit
Unit Quiz – A test for each unit
Course Work Description

Practice Quizzes (Homework)

Practice Quizzes in nature are the homework for each unit, and they provide opportunities for you to reinforce and evaluate your understanding of the material. Your grades for the Practice Quizzes are based on accuracy and timely submission, and you receive points for each correct answer. You are provided with following practice quiz policy that gives your advantage and a plenty time to work and complete them.

- **Availability**: Practice quizzes for each unit will be available as each unit will be published to the class. For each unit, you will have about a week duration to study materials and to complete practice quizzes.
- **Due date**: Practice quizzes for each unit is due on the following Thursday before 11:59 pm (see due date for each unit in the section “Course Due Dates” of this syllabus).
- **Time limitation for each practice quiz**: None
- **Number of attempts**: You will have three attempts to submit each practice quiz. Of these three attempts, the highest score will be factored into your final grade.
- **Availability of correct answers**: You will be able to view correct answers after the last attempt.
- **Due date**: Practice quizzes for each unit is due on the following Thursday before 11:59 pm (see due date for each unit in the section “Course Due Dates” of this syllabus).

Ribs on the Run Exercise (Homework)

There is a Ribs on the Run Exercise for each unit, and this exercise in nature is also homework, which provides you with an opportunity to apply the content presented in each unit. Your grade for each Ribs on the Run exercise is based on accuracy and timely submission, and you receive points for each correct answer. The following is the policy for Ribs on the Run exercise.

- **Availability**: Ribs on the Run exercise for each unit will be available as each unit will be published to the class. For each unit, you will have about a week duration to complete Ribs on the Run exercise.
- **Due Date**: Ribs on the Run exercise for each unit is due on the following Thursday before 11:59 pm (see due date for each unit in the section “Course Due Dates” of this syllabus).
- **Time limitation for each exercise**: None
Course Work Description (continued)

- **Number of attempts:** You will have **two attempts** to submit each Ribs on the run exercise. Of these two attempts, the highest score will be factored into your final grade.

- **Availability of correct answers:** You will be able to view correct answers after the last attempt.

- If you miss submitting a Ribs on the Run exercise by its due date, you will receive “zero” for the exercise. **NO late work will be accepted under any circumstance, and NO make-up for any missing assignment.**

- Accurate and independent completion of the Ribs on the Run exercise is **critical** to your success on subsequent assignments and to your success on your overall performance for course.

- Your performance on Ribs on the Run exercises are worth 15% of your final grade.

**Unit Quizzes (Test)**

A Unit Quiz in nature is a test for each unit. Each Unit Quiz may consists of multiple-choice questions or true & false questions on concepts covered in the unit. Unlike the homework assignments, you are only allowed one attempt for each Unit Quiz. So, be sure to start it only after you have thoroughly completed and reviewed all of the unit content and are comfortable with the concepts. Once you submit your answers, you will **not** be able to edit them. Your grade for each Unit Quiz is based on accuracy and timely submission, and you receive points for each correct answer. Please read the following policy carefully regarding taking an Unit Quiz:

- **Availability:** The Unit Quiz for each unit will be available on each Thursday at 8:00 am, and you will have a whole day on each Thursday to work on a unit quiz.

- **Due Date and Time:** The Unit Quiz is due on each Thursday before 11:59 pm (see due date for each unit in the section “Course Due Dates” of this syllabus).

- **Time limitation:** Time for each unit quiz is **limited** and varies depending on materials tested and difficulty level of each unit quiz, approximately from 15 minutes to 20 minutes.

- **Warning:** A reliable internet connection is required, critical and is your responsibility. Please use a long-standing proven connection and test it before starting Unit Quizzes. Time begins the moment you start a Unit Quiz and runs continuously; there is no way to pause it, including loss of connectivity or logging out, and there is no make-ups if you missed a Unit Quiz due to any issues related to the internet connection. Delays due to a connection failure are not an excuse for a late submission or retaking a Unit Quiz. So, it is critical to plan accordingly. For an online course, not paying attention to such policy will negatively impact your performance. A student who assumes that he or she could bargain for a make-up unit quiz when encountering an internet issue only will put your performance at a risk.

- **Number of attempts allowed:** Only **one attempt** is allowed for taking a unit quiz. Once you submit your answers, you will not be able to edit them. Remember, this is a test for each unit, and it tests whether you really understand the materials covered for each unit.
Course Work Description (continued)

- **Resources you may use:** Written and digital materials, a calculator, and a self-created note sheet. **Warning:** Direct or indirect assistance from any individual is **STRICTLY PROHIBITED** and is an unequivocal violation of the McCombs School of Business Code of Ethics and University’s policy on Academic Dishonesty and Cheating.

- **Warning:** Your ability to use the allowed resources is constrained by the time limit, and you are only allowed one attempt for each Unit Quiz. Therefore, it is strongly RECOMMENDED that, in addition to diligent review and practice before taking each Unit Quiz, you make a self-created notes for use during the time you take each Unit Quiz—it is an excellent aid for reviewing the material, taking the quizzes, enhancing your performance.

- **Availability of correct answers:** You will be able to view answers for each unit quiz after its due date but within **24 hours**.

- If you miss submitting a unit quiz by its due date, you will receive “zero” for the unit quiz. **NO late work will be accepted under any circumstance and NO make-ups for any missing unit quiz.**

- Your performance on Unit Quizzes is worth **70%** of your final grade.

**Additional Notes about Course Work:**

- There is **NO** a final exam for the course.

- There are **NO** extra credit activities. The points you earn across assigned activities will result in your final course grade.

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

**Accommodation for Unit Quizzes (Tests) Times**

For students who have a university official document of accommodation for the course, you must submit your accommodation letter to the instructor in the 1st week (by Jan. 20th) in order to be considered for the accommodation for your 1st unit quiz. Once the instructor receives your letter and reviews your case, the timing for your unit quizzes will be accommodated according to the letter provided.

Students who email the instructor and ask for accommodation without a university official document, his or her emails will not be answered. So, simply put, whether you should be accommodated or not for a unit quiz will be contingent upon whether you will provide a university official document from SSD office.

Once a student send an accommodation letter to the instructor, the student will receive an email from the instructor to inform you on how and when your accommodation will take effect.
Grading Policy & Final Letter Grades

Check Your Grades:

Canvas automatically grades assignments submitted by students. Therefore, students should know their grades as soon as an assignment is submitted. Further, students can view their grades on Canvas in “Grades” Section all the time. Canvas grade section indicates possible points for each assignment and the points a student has earned.

If you have any question about your grades, you must address your questions during the office hours provided by TAs or by the instructor. Do not wait until the end of the semester to question your grade components, and such inquiry will not be addressed. Any last minutes inquiry about grading will not be justified nor addressed since you are fully responsible for checking your own grades right after each grading is up on Canvas within a week after each unit is closed. Notice: The deadline for addressing grade related questions for each unit is within a week after a unit is closed.

Computing Your Total Grades

During the course you can compute a total percentage you have earned to-date by comparing the cumulative points you have earned to-date relative to the cumulative points possible to-date. More precisely,

- Divide the total points you have earned to-date by the cumulative points possible to-date (see the table below in the row marked in red and the shaded column). The resulting fraction is the total percentage you have earned for the course to-date.

- For example, if you have earned 442.4 points through unit #7, compare 442.4 to total cumulative points possible up to unit #7, which is 553 points (refer the table below), the total percentage you have earned up to unit #7 is 80% (442.4/553 = 80%). It is pretty straightforward calculation.

<table>
<thead>
<tr>
<th>Unit #</th>
<th>Practice Quiz</th>
<th>ROTR Quiz</th>
<th>Unit Quiz</th>
<th>Unit Total</th>
<th>Cumulative Total</th>
</tr>
</thead>
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</table>
Grading Policy & Final Letter Grades (continued)

- You may assess/estimate your letter grade during the course according to the traditional cut-off of 90% = A-, 80% = B-, 70% = C-, 60% = D-, and below 60% = F. With 80% of the total percentage earned through unit #7 (using the example in the previous page), your estimated letter grade would be a “B-”. However, this estimated letter grades only provides a reference point and Do Not reflect your final letter grades (read below about the final letter grades).

- Notice that there will be No grading percentage rounding: For example, if you have earned a total of 89.9999%, your estimated letter grade would be a “B+” based on the traditional cut-off, which means that 89.9999% is NOT rounded up to 90.0%.

- At any point of the course, your total percentage calculated only provides an estimate of a letter grades, your final letter grades depends on the overall performance of the entire class. In other word, your performance and final letter grades are measured against to your peers.

About a Final Letter Grade:

The ACC 310F-WB course has adopted the University’s plus/minus grading as the standard for grading base (see note* below).

A student’s performance is measured against the class overall performance. In other word, your final letter grades will be contingent upon how the class will be doing. The final class grades will fall such that the class average will be in the range of 3.0 – 3.2. If the class average is beyond 3.2, the final class grades will be adjusted down. Conversely, if the class average is below 3.0, the final class grades might be adjusted up. With this grading guidance, the instructor will have final discretion and authority to the final grade cut-off after giving a careful consideration of the overall class performance. Therefore, there is no way to know the exact cut-off for the final letter grades until after the course is completed and until the course performance will be carefully reviewed.

It is critically important for students who plan to take this course to be aware of the grade policy from the day one. Students who do not read the course syllabus, who do not pay attention to the grading policy, or who try to negotiate for a better grades at the end of semester will be considered unprofessional as policy and procedures must be in place and must be followed in any professional environment. The grading policy must be strictly applied to all students, and there will be no exceptions under any circumstance.

This course could be challenging for students who take this course as the 1st accounting course. This is also a competitive course as many students in the past tended to do very well by working hard by by self-discipline. You should be excited about taking this course. But before you decide taking this course, you need to be aware of the nature of the course and the certain challenges involved in an accounting course.

Notice: 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.

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 Due Dates

Due Dates:
You may complete each unit as soon as you wish during the time it is available to the class. But meeting the following due dates for all units are critical for completing the course. The following are due dates by which all assignments must be completed for each unit as shown below (The due dates are also indicated in the course schedule at the end of this syllabus). Notice that course schedule and due dates are subject to change! You will be informed for any change.

<table>
<thead>
<tr>
<th>Due Date and Time</th>
<th>Assignment—Complete the Practice Quizzes, Ribs on the Run Exercises, and Unit Quizzes for:</th>
</tr>
</thead>
<tbody>
<tr>
<td>CT = Central Time</td>
<td></td>
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<tr>
<td>Thursday, Jan. 26, 11:59 PM (CT)</td>
<td>Unit 01</td>
</tr>
<tr>
<td>Thursday, Feb. 02, 11:59 PM (CT)</td>
<td>Unit 02</td>
</tr>
<tr>
<td>Thursday, Feb. 09, 11:59 PM (CT)</td>
<td>Unit 03</td>
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<tr>
<td>Thursday, Feb. 16, 11:59 PM (CT)</td>
<td>Unit 04</td>
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<tr>
<td>Thursday, Feb. 23, 11:59 PM (CT)</td>
<td>Unit 05</td>
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<td>Thursday, Mar. 02, 11:59 PM (CT)</td>
<td>Unit 06</td>
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<td>Thursday, Mar. 09, 11:59 PM (CT)</td>
<td>Unit 07</td>
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<td>Thursday, Mar. 23, 11:59 PM (CT)</td>
<td>Unit 08</td>
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<td>Thursday, Mar. 30, 11:59 PM (CT)</td>
<td>Unit 09</td>
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<tr>
<td>Thursday, Apr. 06, 11:59 PM (CT)</td>
<td>Unit 10</td>
</tr>
<tr>
<td>Thursday, Apr. 13, 11:59 PM (CT)</td>
<td>Unit 11</td>
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<tr>
<td>Thursday, Apr. 20, 11:59 PM (CT)</td>
<td>Unit 12</td>
</tr>
<tr>
<td>Thursday, Apr. 27, 11:59 PM (CT)</td>
<td>Unit 13</td>
</tr>
</tbody>
</table>

Emphasis on Due Dates Policy:
- As an online course, you have flexibility to complete your study for each unit at your own pace as soon as each unit is published until the due date for that unit. **Any assignment that has not been completed by its due date will receive zero points.**

- Due to the time limit for each unit quiz, you should plan ahead for some time that fits your schedule to complete each Unit Quiz. **Again, failure of internet connection will not be an excuse for re-take the unit quiz. It is your responsibility to plan ahead, to test your internet connection, and to submit each unit quiz on time.**

- You are strongly suggested to access the course at least 4 to 5 times per week. By doing so you will be able to actively participate, complete your assignments, and access announcements in a timely manner. Overall, you want to keep up with the course pace to ensure your performance.

Late Assignment Policy
- **No late assignments:** All of assignments are close at due dates indicated in the “Due Dates” table above. Therefore, assignments cannot be submitted after a due date/deadline, even 1 second after the deadline. Therefore, please give yourself sufficient time to comfortably complete all assignments, and make sure that your internet connection is reliable!
Course Due Dates (continued)

- **No time extensions**: There are no time extensions for course activities, including Practice Quizzes, Ribs-on-the-Run exercises, and Unit Quizzes. As a self-paced course you can manage your time to make assignment deadlines. Please allow for a time cushion in completing your assignments … do not wait until a minimum expected time before the due date to get started. *It is highly recommended that this cushion is days, not hours*, to allow for any unexpected events.

- **Bad internet connections or other technical problems**: A bad internet connection or other technical problems with your system are not justification for a missed assignment. You should confirm your connection by starting activities with ample time to address connection issues before the deadline. This is especially important if you are not using a familiar and proven connection, for example if you are traveling.

- Again, it is your responsibility to start early, to give yourself days of time ahead to avoid any unexpected issues, to seek help from 24/7 Canvas support if you need, and to meet the course due dates.

**Dropping the Course:**

*It is a student’s 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/](http://registrar.utexas.edu/calendars/)) for specific deadlines.

**Reminder: April 3rd, Monday**: 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

Academic Integrity – University of Texas at Austin

Students of the University of Texas and this course may not share or distribute materials that could be an advantage to another current or future student. Violations are indefensible acts of scholastic dishonesty. For more on the University of Texas policy of Academic Dishonesty and Cheating, follow the link at http://catalog.utexas.edu/general-information/appendices/appendix-c/student-discipline-and-conduct/

Code of Ethics – McCombs School of Business

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.
University Notices & Policies (continued)

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/ssd/.

Religious Holy Days

This is a self-paced course. Each student is responsible for managing her or his time to avoid conflicts between coursework and religious holidays of individual relevance. Accordingly, assignment due dates will not be modified for religious holidays.

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
## ACC 310f -WB – Spring 2017 – Course Schedule

<table>
<thead>
<tr>
<th>Dates</th>
<th>Units</th>
<th>Main Topics</th>
<th>Assignments</th>
<th>Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/17 to 01/26</td>
<td>Unit 01</td>
<td>Identifying and Measuring Cost Benefits</td>
<td>Practice Quizzes Ribs on the Run Unit 1 Quiz</td>
<td>01/26, Thursday, before 11:59 pm</td>
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<tr>
<td>01/27 to 02/02</td>
<td>Unit 02</td>
<td>Short-Horizon Decisions I</td>
<td>Practice Quizzes Ribs on the Run Unit 2 Quiz</td>
<td>02/02, Thursday, before 11:59 pm</td>
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<td>02/03 to 02/09</td>
<td>Unit 03</td>
<td>Short-Horizon Decisions II</td>
<td>Practice Quizzes Ribs on the Run Unit 3 Quiz</td>
<td>02/09, Thursday, before 11:59 pm</td>
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<td>02/10 to 02/16</td>
<td>Unit 04</td>
<td>Overview of Financial Accounting</td>
<td>Practice Quizzes Ribs on the Run Unit 4 Quiz</td>
<td>02/16, Thursday, before 11:59 pm</td>
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<td>02/17 to 02/23</td>
<td>Unit 05</td>
<td>The Recording Process</td>
<td>Practice Quizzes Ribs on the Run Unit 5 Quiz</td>
<td>02/23, Thursday, before 11:59 pm</td>
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<td>02/24 to 03/02</td>
<td>Unit 06</td>
<td>Adjusting Entries</td>
<td>Practice Quizzes Ribs on the Run Unit 6 Quiz</td>
<td>03/02, Thursday, before 11:59 pm</td>
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<td>03/03 to 03/09</td>
<td>Unit 07</td>
<td>Completing the Accounting Cycle</td>
<td>Practice Quizzes Ribs on the Run Unit 7 Quiz</td>
<td>03/09, Thursday, before 11:59 pm</td>
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<td>03/10 to 03/23</td>
<td>Unit 08</td>
<td>Long-Term Assets &amp; Liabilities</td>
<td>Practice Quizzes Ribs on the Run Unit 8 Quiz</td>
<td>03/23, Thursday, before 11:59 pm</td>
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<td>03/24 to 03/30</td>
<td>Unit 09</td>
<td>Cost Flows</td>
<td>Practice Quizzes Ribs on the Run Unit 9 Quiz</td>
<td>03/30, Thursday, before 11:59 pm</td>
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<td>03/31 to 04/06</td>
<td>Unit 10</td>
<td>Budgeting &amp; Forecasting</td>
<td>Practice Quizzes Ribs on the Run Unit 10 Quiz</td>
<td>04/06, Thursday, before 11:59 pm</td>
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<td>04/07 to 04/13</td>
<td>Unit 11</td>
<td>Long Horizon Decisions</td>
<td>Practice Quizzes Ribs on the Run Unit 11 Quiz</td>
<td>04/13, Thursday, before 11:59 pm</td>
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<td>04/14 to 04/20</td>
<td>Unit 12</td>
<td>Statement of Cash Flows</td>
<td>Practice Quizzes Ribs on the Run Unit 12 Quiz</td>
<td>04/20, Thursday, before 11:59 pm</td>
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<td>04/21 to 04/27</td>
<td>Unit 13</td>
<td>Performance Evaluation</td>
<td>Practice Quizzes Ribs on the Run Unit 13 Quiz</td>
<td>04/27, Thursday, before 11:59 pm</td>
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**Note:** This course schedule is subject to change!