The University of Texas at Austin  
McCombs School of Business  
Foundations of Accounting (ACC 310F)  

Course Syllabus  
Spring 2018

Course Information

<table>
<thead>
<tr>
<th>Section</th>
<th>Time</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>01820</td>
<td>T/Th from 9:30-11am</td>
<td>UTC 2.112A</td>
</tr>
<tr>
<td>01825</td>
<td>T/Th from 11-12:30pm</td>
<td>UTC 2.112A</td>
</tr>
<tr>
<td>01830</td>
<td>T/Th from 12:30-2pm</td>
<td>UTC 2.112A</td>
</tr>
</tbody>
</table>

Course Description and Objective

Foundations of Accounting (ACC 310F) is an introduction to financial and managerial accounting. The course will focus on the content, interpretation and uses of accounting information including financial statements, budgets, performance reports as well as other accounting information used for planning and control purposes within a business. The objective of the class is to help you develop a better understanding of these concepts and learn how to apply them to your life.

Contact Information

Instructor  
David Verduzco
Email  
David.Verduzco@mccombs.utexas.edu
Office  
GSB 5.126B

Contact information for the teaching assistants (TAs) as well as details on office hours will be posted to the Course Documents module of the class website as soon as possible.

Course Resources and Materials

Website  
canvas.utexas.edu
Textbook  
Survey of Accounting, 8th edition by Carl Warren with CengageNOWv2 (CNOW). To help reduce its cost, a printed, loose-leaf version of the textbook along with an access code for CNOW (an online resource tool) have been bundled together and should be available at local area textbook stores; otherwise, an online only version of this bundle can be purchased directly from the publisher at

http://services.cengagebrain.com/course/site.html?id=2441540

Setup and other follow-up instructions for CNOW will be discussed in class.

Other  
#2 pencil, calculator, Microsoft Office compatible software
**Course Components**

**Participation**
During the semester you will be asked to complete a variety of short surveys that relate to course concepts; most of the surveys will simply be completion based, but some may be graded for accuracy. Your completion of the surveys will be used to determine your participation grade.

Your lowest participation survey will be dropped before determining your course grade; see attendance policies below for related information.

**CNOW Assignments**
Practice is a critical part of the course, as most of the concepts cannot be fully understood until worked through with related exercises. As such, practice assignments will be periodically posted in CNOW. These assignments will be graded for accuracy; however, you will get several attempts at each CNOW assignment. To help you prepare for the CNOW assignments as well as class in general, a list of suggested practice exercises from the textbook is noted in the class schedule at the end of the syllabus; check figure answers are included in the margin of the textbook next to each problem.

Your lowest CNOW assignment grade will be dropped before determining your course grade; see attendance policies below for related information.

**Group Assignments**
Group assignments will be assigned throughout the semester to challenge students to apply the concepts of the course to real-world business situations. In total, there will be approximately six group assignments during the semester.

Your lowest group assignment grade will be dropped before determining your course grade; see attendance policies below for related information.

**Quizzes**
Periodic quizzes will be given to ensure that you are engaged in class activities and have a thorough understanding of the material. Quizzes will generally contain a combination of ten multiple choice and fill in the blank style questions, have a time limit and will be cumulative in nature. Some quizzes will be turned in online via the class website, while other quizzes will be given in class as either an announced or unannounced quiz.

For online quizzes taken outside of class, you are allowed to use your written and digital materials, a calculator as well as a self-created note sheet. Giving or receiving any direct or indirect assistance to/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.

A bad internet connection or other technical problems with your system are not justification for a missed or incomplete quiz. You should confirm your connection and start each quiz with ample time to address connection issues before the deadline. This is especially important if you are not using a familiar and proven connection.

Unless specified otherwise, you will not be allowed to use your notes or other resources for an in class quiz.
In total, there will be approximately fifteen quizzes during the semester. Your lowest two quiz grades will be dropped before determining your course grade; see attendance policies below for related information. The teaching assistants and I cannot provide any assistance to students on a quiz.

**Course Grades**

Your final course grade will be based on the following:

<table>
<thead>
<tr>
<th>Grade Component and Weight</th>
<th>Letter Grade</th>
<th>Course Average Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>A</td>
<td>100% - 94.00%</td>
</tr>
<tr>
<td>CNOW Assignments</td>
<td>A-</td>
<td>&lt; 94.00% - 90.00%</td>
</tr>
<tr>
<td>Group Assignments</td>
<td>B+</td>
<td>&lt; 90.00% - 87.00%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>B</td>
<td>&lt; 87.00% - 84.00%</td>
</tr>
<tr>
<td></td>
<td>B-</td>
<td>&lt; 84.00% - 80.00%</td>
</tr>
<tr>
<td></td>
<td>C+</td>
<td>&lt; 80.00% - 77.00%</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>&lt; 77.00% - 74.00%</td>
</tr>
<tr>
<td></td>
<td>C-</td>
<td>&lt; 74.00% - 70.00%</td>
</tr>
<tr>
<td></td>
<td>D+</td>
<td>&lt; 70.00% - 67.00%</td>
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<tr>
<td></td>
<td>D</td>
<td>&lt; 67.00% - 64.00%</td>
</tr>
<tr>
<td></td>
<td>D-</td>
<td>&lt; 64.00% - 61.00%</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>&lt; 61.00%</td>
</tr>
</tbody>
</table>

Students should check the grades section of the class website frequently to confirm that all grades have been recorded correctly. Any potential discrepancy should be discussed with the instructor or TA immediately. Questions or issues related to grades should be raised during office hours and must be resolved within ten calendar days from the date the grade was posted; otherwise, the grade will not be changed.

Course averages will be rounded to the nearest one hundredth of a percent, but no further (e.g. a course average of 86.95% would be assigned a grade of “B”). Furthermore, once assigned, the final course grade is final and not open to discussion or negotiation and any lobbying efforts (i.e. asking for a higher grade because you want one, need one, etc.) will not be tolerated. No additional extra credit assignments or re-takes will be offered to individual students.

The McCombs School of Business has set grading guidelines for this class such that the overall grade point average (GPA) for the class will be in the range of 3.0 – 3.2 at the end of the semester. If the overall GPA is below 3.0, the final class grades will be adjusted up. Conversely, if the overall GPA is above 3.2, the final class grades will be adjusted down, although that is unlikely.

**Attendance and Lecture Guidelines**

Attendance is a significant contributing factor to your success in the course given the nature of material as well as the periodic in class quizzes and participation. You should bring a #2 pencil, a valid student ID as well as a calculator to each class. You must attend the section in which you are officially enrolled because in class quizzes may be given on different days for each section. Furthermore, part of your participation grade will be based on decisions you make that relate only to your registered section.
If you miss a quiz or an assignment because of an emergency, you should notify the instructor as soon as possible; examples of issues that would constitute an emergency include:

- Medical concern that requires hospitalization for multiple days
- Death in the family
- Other life-threatening problem

Otherwise, the drop(s) available for participation, quizzes and assignments are intended to cover all other issues such as:

- General illness or outpatient medical care
- Job interview or career fair
- School related trip
- Technical issue
- Transportation problem

The instructor has final authority to determine if your absence is a justified emergency. To that end, you may be asked to discuss your situation with Student Emergency Services; for more information you can call (512) 471-5017 or visit their website (http://deanofstudents.utexas.edu/emergency/). Alternate arrangements will be made for those with an excused absence due to a justified emergency.

In an effort to create a classroom environment that remains conducive to learning, please remember to follow these guidelines every day:

- Please do not take any calls or text in the classroom; if you are expecting an important call, sit by a rear exit and step outside to take it.
- Laptops and tablets may be used during class to take notes, but should not be used to check email, social media websites or any other activity that is not directly related to class. Keeping your attention on activities in the classroom helps all of us stay engaged and maximizes the value of our limited class time together.
- Avoid side conversations since these are very distracting for your fellow students and instructor.
- When asking questions or working with your classmates, treat everyone with respect by being polite and considerate.
- Certain rows in the classroom may be closed to student seating and assigned seating may be introduced as needed.

**Office Hours and Communication**

The instructor and TAs will have regularly scheduled office hours; students are encouraged to take advantage of this time to discuss any course related issues and to get additional help as needed throughout the semester. If you are unable to stop by scheduled office hours, you should contact the instructor or a TA to set an appointment. Outside of class and office hours, email is the preferred means of communication, but please keep in mind that given the number of students in the class it may take some time to get a response; furthermore, please note that grades cannot be discussed over email.

Access to the class website as well as your email is required for this class. It is your responsibility to regularly check both the class website and your related email account for updates, additional information and policies related to the class.

**Flag Information**

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.

**Scholastic Integrity**

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.

Although you may collaborate with other students for participation surveys and class in general, you must turn in your own work; otherwise, attempting to share information or collaborating on quizzes will warrant a severe academic penalty and also be reported to Student Judicial Services.

**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**

By UT Austin policy, you must notify the instructor of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a quiz or an assignment in order to observe a religious holy day, you will be given an opportunity to complete makeup work within a reasonable time after the absence.

**Campus Safety**

In addition to signage in the classroom, please note the following resources regarding campus safety:

- Office of Campus Safety and Security, 512-471-5767 or http://www.utexas.edu/safety/
- Behavior Concerns Advice Line (BCAL): 512-232-5050
- Emergency evacuation routes and emergency procedures can be found at: www.utexas.edu/emergency.