The University of Texas at Arlington – Department of Accounting
ACCT 5301: Accounting Analysis I
Term: Summer 2020

Instructor: Ramgopal Venkataraman  
Email: ramvenk@uta.edu

Faculty Profile: Ram Venkataraman  
Office Phone: 817-272-3088

Office Number: College of Business 429
Office Hours: By appointment. Please email me for an appointment. When you email, please include a list of dates/times that work best for you along with a description of what you would like to talk about.

My preferred method of communication is through email and “Announcements” made through Canvas. I will reply to general course emails within 24 regular business hours. If you wish to speak with me either by phone or an online collaboration tool, please email me to set up an appointment to do so.

Description of Course Content: Introduction to concepts, purposes, problems, methodology, and terminology of financial accounting.

Course Delivery: This is an online course delivered through Canvas. The student may access the Canvas platform at: UTA Canvas

Objectives of the Course: This course is an introduction to purposes, concepts, terminology, problems, and methodology of financial accounting. It is designed to help managers understand the fundamentals of accounting to enable them to understand and effectively use accounting information in corporate decision-making. Topics covered in this course include the basic concepts of accounting, creation of financial statements, and interpretation of financial statements as well understanding the impact of major transactions and reporting choices on how financial statement information is used in decision-making. There will be an emphasis on real-world decision making.

Course Learning Objectives:
Upon completion of this course, students will be able to:
1. Discuss the nature of accounting.
2. Explain the basic concepts of accounting.
3. Perform basic financial statement analysis.
4. Identify and discuss the “real world” implications of accounting information.

Objectives 1, 2 and 3 will be assessed through successful completion of quizzes and exams. Objectives 3 and 4 will be assessed through a group financial statement analysis project.

Required Class Materials:

- Textbook and myBusinessCourse: Financial Accounting, 6e by Hanlon, Magee, Pfeiffer, Dyckman  
  ISBN: 978-1-61853-311-1. ACCESS Code for publisher’s website is required. All quizzes will be completed through myBusinessCourse. Please follow myBusinessCourse access instructions at end of syllabus. Other textbook options such as e-book are also presented.
- Canvas: We will use Canvas for online management of this course, and you can access myBusinessCourse directly from our class Canvas.
Attendance Policies: We will have some synchronous as well as asynchronous material in this course. The textbook website MyBusinessCourse and its course page has several helpful videos which will be assigned for you to cover basic material. Our synchronous meetings and recordings will be used to study some areas in greater depth and are designed to supplement and not replace the textbook material. Depending on how fast you read and your ability to absorb information, this means that you will be spending about 15 hours per week, including related assignments. Should you need anything from me, please do not hesitate to contact me via email. I will respond to all emails within 48 business hours. PLEASE MAKE SURE TO INCLUDE ACCT 5301 IN THE SUBJECT LINE OF THE EMAIL. Not including this could result in a delayed response.

Grading: Grades will be determined based on the following weightage of different assessments:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Notes</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes (on MyBusinessCourse)</td>
<td>Best 5 quizzes; 20 points each</td>
<td>100</td>
</tr>
<tr>
<td>Discussions</td>
<td>Best 5 modules; 10 points each</td>
<td>50</td>
</tr>
<tr>
<td>Group Project</td>
<td>See Details below</td>
<td>100</td>
</tr>
<tr>
<td>Exams</td>
<td>Two exams; 125 points each</td>
<td>250</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>500</td>
</tr>
</tbody>
</table>

Your letter grade will be determined as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Point Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>450 – 500 points ≥ 90%</td>
</tr>
<tr>
<td>B</td>
<td>400 – 449 points ≥ 80%</td>
</tr>
<tr>
<td>C</td>
<td>350 – 399 points ≥ 70%</td>
</tr>
<tr>
<td>D</td>
<td>300 – 349 points ≥ 60%</td>
</tr>
<tr>
<td>F</td>
<td>0 – 299 points &lt; 60%</td>
</tr>
</tbody>
</table>

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels. All grades will be maintained in the Canvas gradebook. No final grade will be released by phone or email. Final letter grades will be posted in MyMav once the course is complete.

Assignment Descriptions:

Quizzes: In accounting courses, it is particularly important for students to practice what they learn. Each module includes a quiz which primarily focuses on problem solving. A total of 6 quizzes are assigned. The best 5 quizzes (each worth 20 points) will count towards your course grade. The time you take to complete your quizzes depends on the effort already put in to master the material. Quizzes are open book open notes. However, if you take the quizzes without spending time to master the material, you should expect to spend significantly more time taking it.

Discussion: In a hybrid course, discussion boards can help supplement face-to-face class discussions. Most modules include discussion questions which will require you to respond to a prompt and also comment on the responses of your classmates. Each module’s discussions are worth 10 points. The best 5 discussions will count towards your grade.

Group Project: The group project involves conducting a detailed financial analysis of a listed US company and a benchmark company from the point of view of a creditor and an equity investor. The final product will be a report that makes a clear recommendation in this regard. The steps and a grading rubric are available on Canvas. This project will count for 100 points which is broken down into 4 parts: 10 points for identifying the correct company information, 10 points for downloading 5 years of annual financial statements, 30
points for calculating specified ratios and 50 points for the final project report. This project report is a critical part of the course. All submitted reports will be screened for violations of the academic integrity standard. Adjustments will be made for participation based on a peer evaluation which will be collected at the end of the course.

**Exams:** Two exams will be administered during the semester. Exams will consist of both multiple choice questions and numerical response questions. Multiple choice questions can be based on either problems or concepts. Exams will be closed book and closed notes. Please see Canvas for specific instructions about taking the online exams. A Respondus Lockdown Browser with Monitor will be required for the exams. While the exams are not designed to be cumulative, financial accounting builds on earlier material and to that extent knowing that material is essential to your success.

**Grade Grievances:** Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current University Catalog. See the following URL for further information: [Graduate Grading Policies](#)
For student complaints, see [Student Complaints](#)

**Drop Policy:** The last day to drop this course is 07/23/2020
Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships ([Office of Financial Aid and Scholarships Website](#)).

**Disability Accommodations:** UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including The Americans with Disabilities Act (ADA), The Americans with Disabilities Amendments Act (ADAAA), and Section 504 of the Rehabilitation Act. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a letter certified by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: [The Office for Students with Disabilities, (OSD)](#) [OSD Website](#) or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at [OSD Website](#).

**Counseling and Psychological Services, (CAPS)** [CAPS Website](#) or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

**Non-Discrimination Policy:** The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit [uta.edu/eos](#).

**Title IX Policy:** The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher
Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Michelle Willbanks, Title IX Coordinator at (817) 272-4585 or titleix@uta.edu.

**Academic Integrity:** Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

- I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.
- I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System Regents' Rule 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student’s suspension or expulsion from the University. Additional information is available at https://www.uta.edu/conduct/.

**Electronic Communication:** UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at http://www.uta.edu/oit/cs/email/mavmail.php.

**Campus Carry:** Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit http://www.uta.edu/news/info/campus-carry/.

**Student Feedback Survey:** At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback via the SFS database is aggregated with that of other students enrolled in the course. Students’ anonymity will be protected to the extent that the law allows. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit http://www.uta.edu/sfs.

**Student Support Services:** UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at http://www.uta.edu/universitycollege/resources/index.php.
As instructor, I reserve the right to adjust this schedule in any way that serves the educational needs of the student in this course – Ramgopal Venkataraman

<table>
<thead>
<tr>
<th>Module</th>
<th>Topic</th>
<th>CLO#</th>
<th>Reading*</th>
<th>Graded Activity Due Dates (11:59 pm Central Time)</th>
</tr>
</thead>
</table>
| Start Here   | Fast Start                                                           | None      | Start Here page, Syllabus | Attestation Quiz: 06/09/2020  
Introduction Discussion Post: 06/11/2020                                                               |
| 1: 6/9/2020  | Introduction to Financial Accounting and preparation of basic financial statements | 1, 2, 3, 4 | Chapter 1, Chapter 2 | Discussion Post: 6/14/2020  
Mod. 1 Quiz: 6/15/2020                                                   |
| 2: 6/16/2020 | Preparation & Analysis of Financial Statements: Transactions affecting multiple accounting periods | 1, 2, 3, 4 | Chapter 3, Chapter 4 | Discussion Post: 6/21/2020  
Mod 2 Quiz: 6/22/2020  
Group Project Deliverable: 6/22/2020 |
Mod 3 Quiz: 6/29/2020  
Group Project Deliverable: 6/29/2020 |
| 4: 6/30/2020 | Review & EXAM 1                                                      | Exam 1 will be made available on 7/2/2020 |          | Exam 1 due 7/2/2020 at midnight                                      |
| 5: 7/7/2020  | Accounting for Inventory & Long-Lived Assets                         | 1, 2, 3, 4 | Chapter 7, Chapter 8 | Discussion Post: 7/12/2020  
Mod 5 Quiz: 7/13/2020  
Group Project Deliverable: 7/13/20 |
| 6: 7/14/2020 | Accounting for Liabilities & Leases                                 | 1, 2, 3, 4 | Chapter 9, Chapter 10 (Exclude Pensions, Deferred Taxes in pg 477 to 497) | Discussion Post: 7/19/2020  
Mod 6 Quiz: 7/20/2020                                                   |
| 7: 7/21/2020 | Accounting for Equity Transactions & Investments                    | 1, 2, 3, 4 | Chapter 11 (Exclude Appendix) Chapter 12 | Discussion Post: 7/26/2020  
Mod 7 Quiz: 7/27/2020                                                   |
| 8: 7/28/2020 | REVIEW & FINAL Assessments                                          | 1, 2, 3, 4 | FINAL EXAM WILL BE MADE AVAILABLE ON 8/4/2020. | Discussion Post: 8/2/2020  
Group Project Final Report: 7/30/2020  
Final Exam : Due 8/4/2020 at midnight                                   |
**myBusinessCourse**

**Required:** You will be required to complete and submit assignments online, using a homework system called myBusinessCourse.

## COURSE INFORMATION

<table>
<thead>
<tr>
<th>Course Name</th>
<th>Section Name</th>
<th>Section ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 5301</td>
<td>Summer 2020</td>
<td>1017-2501-3087</td>
</tr>
</tbody>
</table>

**Section Enrollment Link**

https://mybusinesscourse.com/?code=1017-2501-3087

## ACCESS OPTIONS

<table>
<thead>
<tr>
<th>Enter Access Code</th>
<th>Purchase eBook (w/Course)</th>
<th>Purchase Course Only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Access to myBusinessCourse is free with the purchase of an eBook.</td>
<td>If you do not have an access code from a new textbook or eBook purchase, you can purchase access to your course here.</td>
</tr>
</tbody>
</table>

Locate the access code inside your new textbook OR if you've purchased an eBook check your email

## REGISTRATION WITH SECTION ENROLLMENT LINK

Use the information below to register for your Instructor-led section:

1. Follow or copy & paste the Student Enrollment Link into your browser
2. Select "Enroll"
3. Create an account, or login with an existing account
4. Choose the appropriate Access Option

## STUDENT SUPPORT

View the user guide: [https://mybusinesscourse.com/support?user_guide=161737](https://mybusinesscourse.com/support?user_guide=161737)

To contact support directly, please visit: [https://mybusinesscourse.com/support](https://mybusinesscourse.com/support)