The University of Texas at Tyler  
College of Business & Technology

ACCT 3300: Survey of Accounting  
Fall 2013  
Sections 060 and 061 (Full Distance Learning/Online)

Instructor: Dr. Chen (Ken) Wu  
Office: BUS-138  
Email: cwu@uttyler.edu (Best contact method)  
Telephone: (903) 566-7354  
Office Hours: There are no scheduled office hours. Please feel free to email for an appointment if you plan to be on campus and would like to meet me.

Communications with the Instructor

I check email often on weekdays and will frequently be in my office. If you want to meet me for any reason, please email for an appointment. For all email communications, you can expect a response within 24 hours except for those sent on holidays or between 5 pm on Friday and midnight on Sunday, when you can expect a response within 48 hours.

Email policy: As mandated by the University, I will only send emails to your Patriot email accounts. Emails from non-Patriot email accounts will NOT be answered. Exceptions will only be made when you have no access to Patriots email and must communicate with the instructor about a time-sensitive matter (such as issues with blackboard access).

Course Objective:
This course is designed to introduce non-business students to basic accounting concepts, terminology and application. Specific objectives of the course include:

• Understanding of basic principles of financial accounting.
• Understanding of balance sheets and associated terminology.
• Understanding of income statement and associated terminology.
• Understanding of statement of cash flows and associated terminology.
• Analysis of a business using the three basic financial statements above.
• Understanding and applying basic techniques of profitability and break-even analysis.
• Understanding and applying basic techniques of working capital management.
• Understanding concept of time value of money and applying its basic formulas to real-life business and financial problems.
• Understanding concept of capital budgeting and applying its basic techniques to project selection.
• Understanding personal finance concepts relevant to entrepreneurs such as US income tax system, investments, retirement and estate planning.

Course Structure
The course begins with a general overview of managerial accounting needed to conduct financial analysis of a business. The rest of the course will be devoted to understanding concepts such as forecasting, working capital management, time value of money, capital budgeting and personal finance for entrepreneurs. To achieve these goals, students will be required to:

1. Watch Tegrity lectures and read Powerpoint slides for the course.
2. Visit course Blackboard regularly.
3. Take every module quiz.

**Required Textbook and Internet Access**

- The required text book is Entrepreneurial Finance by Philip J. Adelman and Alan M. Marks, 6th Edition, Prentice Hall, ISBN 978-0133140514. **It may be cheaper to “rent” the text as an e-book for the semester but you will lose access to the text after the course ends. As always, shop around for the best deal before making your decision.**
- Students should have basic Internet, word-processing, spreadsheet, and email skills. Frequent checking of Blackboard announcements and postings is strongly encouraged.
- Some class materials have embedded Word, PowerPoint and pdf files as attachments. Students can download Word Viewer or PowerPoint Viewer if they do not have Microsoft Word or PowerPoint installed on their computer. Adobe Acrobat Reader is needed to read pdf files.

**Blackboard Access**

All class materials, course grades, and class announcements will be posted by Blackboard. Your account on Blackboard has already been created automatically by the Blackboard administrator. The Blackboard user name and password combination is the one you use for UT Tyler student email. For more detailed information, please visit UT Tyler’s homepage and click on the link for “Current Students” and follow the link to blackboard. Please contact the Blackboard administrator if you have any problem accessing Blackboard. Students are required to maintain their current e-mail address with Blackboard as it uses this address to send course-related electronic communications.

*If you have issues with blackboard access that may hinder your completion of course assignments or quizzes, you must inform the instructor immediately. If the issue cannot be resolved by the instructor, he will ask you to contact UT Tyler’s IT Support staff immediately (even on weekends) for further assistance and get a ticket number. You must do so BEFORE the due date for the assignment or quiz. Claims of blackboard access problems reported to the instructor after the passing of the deadline or without a ticket number from UT Tyler's IT Support Staff when you have been asked to obtain one will be dismissed without any further consideration. Deadlines may be extended only in case of system-wide blackboard issues reported by the university. All other blackboard-related issues are regarded as personal-level access issues and you must get them resolved without letting them interfere with your coursework. Personal-level access issues are not valid reasons to ask for deadline extension or make-up work.*
Seven Module Quizzes
A quiz will be given for each module or set of modules that cover related topics. Each quiz will be worth 150 points and you will have 2 hours to complete it. The lowest quiz score will be dropped from the computation of your course grade. Note there will be no other quizzes or exams in this course. You will complete the material in each module at your own pace and take the module quiz during the quiz period. You can take the quiz at any time during the quiz period. Note that you are allowed only ONE attempt per module quiz so please make sure you study the module material thoroughly before you begin and can devote sufficient time to complete the quiz. Each quiz period begins and ends at noon on the dates shown in the course calendar. Please note that each module quiz will be only available for a limited time so check the course calendar and plan accordingly.

If you cannot finish a quiz because of factors outside of your control such as a blackout or computer crash, you may ask the instructor for only one other chance to take the quiz only if fewer than 50% of the questions have been answered. For all other cases, including situations where the instructor is not able to re-set your quiz (because the request came too close to the deadline) your grade will be prorated based on your performance on the portion of the quiz completed. As an example, if you manage to complete 18 questions on the quiz (that is 60% of the quiz since each one has 30 questions) when something prevents you from going any further and you correctly answered 14 of those 18 questions, your score will be \((14/18) = 77.8\%\) of the points possible for the quiz or \(0.778 \times 150 = 116.7\) points which will be rounded up to 117 points. All material covered in readings, slides and Tegrity classes are considered fair game for module quizzes. You are advised to begin each module by watching the brief Tegrity class introducing the topic and then read the Powerpoint slides and the assigned chapter(s) in course text for a more in-depth understanding of the topic. But Tegrity classes and Powerpoint slides are no substitute for reading the text. In fact, module quiz questions will (mostly) be randomly selected from the textbook publisher’s test bank so it is crucial you read the chapter(s) assigned very carefully and study accordingly.

Grading

<table>
<thead>
<tr>
<th>Points Possible</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Course Information Quiz</td>
</tr>
<tr>
<td>900</td>
<td>Module Quizzes (only 6 of the 7 quizzes will count)</td>
</tr>
<tr>
<td>925</td>
<td>Total</td>
</tr>
</tbody>
</table>

90% or above  \(\rightarrow\) A  
80% or above but below 90%  \(\rightarrow\) B  
70% or above but below 80%  \(\rightarrow\) C  
60% or above but below 70%  \(\rightarrow\) D  
Below 60%  \(\rightarrow\) F

Course Information Quiz
This is a 15-minute multiple-choice quiz designed to test your knowledge of the course requirements as explained in the syllabus. You may earn up to 50 points on this quiz but anything above 25 is counted as extra credit. As an example, you may be asked how many quizzes are given and how many points they are worth as well as other course policies. It will be given on the dates shown in the course calendar and no make ups will be given. As with other quizzes, you are allowed only \textbf{ONE} attempt per so please make sure you study the syllabus thoroughly before you begin and can devote sufficient time to complete the quiz.

\textbf{Extra Credit}  
Students \textit{will} be given opportunities to earn extra credit at instructor’s discretion. Some possible sources of extra credit include online activities as well as practice problems that are similar to ones you will encounter on module quizzes.

\textbf{Warning}: You are strongly urged to try these problems whether you actually submit their answers for extra credit as students who do not do so generally perform very poorly on module quizzes as a result of lack of familiarity and practice with important concepts and formulas. You should also study carefully the solution to these problems the instructor will post on blackboard after the deadline if you miss or have difficulties with any of these problems.

\textbf{Caution}: Since you will be given several opportunities to earn extra credit throughout the course, attempts to change your grade at the end of the semester by asking the instructor to “round up” or by asking for further extra credit \textit{will be ignored}. If extenuating circumstances such as documented major illnesses, accidents or deaths in the immediate family etc. are expected to interfere with your coursework, you must \textbf{promptly} inform the instructor \textbf{before} missing a quiz or assignment. Note that if you do so, the instructor will usually try to accommodate reasonable special requests. All requests for make-up or accommodation made \textbf{after} the due date for an assignment or deadline for a quiz will be \textbf{rejected without any further consideration}.

\textbf{College of Business Statement of Ethics}  
The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage and misuse.
- Conduct yourself in a professional manner both on and off campus.
**Academic Dishonesty Statement**
The faculty expects from students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one’s own work of material that is not one’s own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the students’ official school records. Also, please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

**Appeal**
You should appeal no later than one week from the date you receive the grade for an assignment or quiz. No late appeals will be accepted. Quizzes can only be reviewed with the instructor in his office by appointment.

**Students Rights and Responsibilities**
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:
http://www2.uttyler.edu/wellness/rightsresponsibilities.php

**Grade Replacement/Forgiveness and Census Date Policies**
Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. Grade Replacement Contracts are available in the Enrollment Services Center or at http://www.uttyler.edu/registrar.

Each semester’s Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

The Census Date is the deadline for many forms and enrollment actions that students need to be aware of. These include:
Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.

- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers through Financial Aid

**State-Mandated Course Drop Policy**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

**Disability Services**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including non-visible disabilities such as chronic diseases, learning disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903.566.7079. You may also send an email to cstaples@uttyler.edu.

**Student Absence due to Religious Observance**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

**Student Absence for University-Sponsored Events and Activities**

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.
Social Security and FERPA Statement:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation:
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

Syllabus Revisions
The standards and requirements set forth in this syllabus may be modified at any time by the course instructor. Notice of such changes will be by announcement via blackboard or with adequate time for the students to make the necessary coursework adjustments.

Tentative Acct 3300 Course Calendar
Fall 2013

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Module</th>
<th>Topic</th>
<th>Reading</th>
<th>Quiz Periods/Other Key Dates</th>
<th>Quiz Points</th>
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<tr>
<td>1</td>
<td>8/26</td>
<td>Syllabus</td>
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<td>Syllabus</td>
<td>Course Info Quiz (9/1 - 9/5)</td>
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<td>2</td>
<td>9/2</td>
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<td>1</td>
<td>AM Ch. 1</td>
<td>Labor Day (9/2); Census Date (9/10)</td>
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<td>3</td>
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<td>11/11</td>
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<td>11/18</td>
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<td>Module 6 Quiz (11/17 - 11/21)</td>
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Note: AM refers to the required course text, “Entrepreneurial Finance” 6th edition by Adelman and Marks.