

ACCT 3300.060
Accounting and Finance for Small Business and Entrepreneurs-Fall 2022
Online

Instructor: Linda Cooper
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Preferred means of communication:

All communication should be via email. I monitor my email frequently and should be able to respond within 24 hours M-F and within 48 hours on the weekend and breaks.

Course Description:

Basic topics in financial and managerial accounting. Topics include financial statements and analysis; accounting for assets, liabilities and owners' equity, and elements of managerial accounting. This course is designed for non-business majors. Students with more than six hours in accounting will not receive credit for this course.

Prerequisite: None

Course Objectives:

- Identify the forms of business organizations and types of business activities
- Explain the relationship among economic events, transactions and the expanded accounting equation
- Identify and prepare the four basic financial statements
- Use the above financial statements in an analysis of a business
- Describe the components of internal control and their role in managing a business
- Understand personal finance concepts relevant to entrepreneurs such as the US income tax system, investments, retirement and estate planning
- Distinguish between managerial and financial accounting
- Identify the cost of manufacturing a product and show how these costs affect financial statements
- Understand the different types of taxes that affect a small business
- Prepare an Individual Income Tax Return and Schedule C – Profit and Loss from Business

Required Course Materials:

- Textbook: *Survey of Accounting* 6th edition Author Edmonds and Olds. Homework and exams will be assigned in Connect, the book's online homework tool, so make sure you purchase a new book with the access code or just the Connect access which comes with a free eBook (cheaper option). Please note that if you only purchase Connect with the eBook, you will only have access to the book for one semester.

Evaluation:

	Points	Total Points	Letter Grade
Exam 1	20	>=90	A
Exam 2	20	80-89	B
Exam 3	20	70-79	C
Final Project	20	60-69	D
Chapter 4 paper	10	<60	F
Homework	10		
Total Points	100		

Exams:

Exams will be taken Online. Students are expected to complete these individually without assistance from classmates or other party. You may use your textbook or any other materials provided as part of this class. **NO MAKEUP EXAMS WILL BE GIVEN** (without a documented, legitimate excuse that I can verify). All exam dates are listed at the end of this syllabus.

Homework Assignments:

All homework assignments must be completed in Connect. **Due dates for homework assignments will not be extended**, you are expected to complete homework assignments on time. The lowest homework grade will be dropped and an average of the remaining assignments will be taken so if you have an emergency and need to skip a homework assignment in Connect, that can be the one you drop.

Academic Dishonesty:

I expect a high level of responsibility and academic honesty. It is very important that a student demonstrates a high standard of individual honor in his or her scholastic work because the value of an academic degree depends on the absolute integrity of the work done by the student for that degree.

Academic 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, academic 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.

Copyright Infringement:

Unauthorized distribution of copyrighted material may subject students to civil and criminal penalties under the Federal Copyright Law, (see <https://copyright.gov/title37/>). Material subject to federal law includes, but it is not limited to, printed materials, choreographic works, pantomimes, pictorial, graphic, or sculptural works,

including the individual images of a motion picture or other audiovisual work. It also includes computer software, computer programs, musical works, sound recordings, and videos and other audiovisual work. It is also a violation of federal copyright law for any of the above to be electronically distributed through peer to peer sharing.

Students found in violation of the Federal Copyright law may also be subject to student disciplinary proceedings as described above.

Technical Information:

If you experience technical problems or have a technical question about this course, you can obtain assistance by emailing itsupport@patriots.uttyler.edu or call 903-565-5555.

When you email IT Support, be sure to include a complete description of your question or problem including:

- The title and number of the course
- The page in question
- If you get an error message, a description and message number
- What you were doing at the time you got the error message?

You may also visit the Help Tab in Blackboard for useful information.

Plug-ins and Helper Applications:

UT Tyler online courses use Java, JavaScript, browser plug-ins, helper applications and cookies. It is essential that you have these elements installed and enabled in your web browser for optimal viewing of the content and functions of you online course. Always ensure that you are using the most update version for the browser you choose to access the online learning content.

Netiquette Guide:

“Netiquette” is network etiquette, the do’s and don’ts of online communication. Netiquette covers both common courtesy online and informal “rules of the road” of cyberspace. Review and familiarize yourself with the guidelines provided. <http://www.learnthenet.com/learn-about/netiquette/index.php>

Please read the following University policies:

- **Withdrawing from Class** - Students you are allowed to [withdraw](#) (drop) from this course through the University's [Withdrawal Portal](#). Texas law prohibits students 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 other 2-year or 4-year Texas public colleges and universities. Make sure to consider the impact withdrawing from this class has on your academic progress as well as the financial implications. We encourage you to consult your advisor(s) and financial aid for additional guidance. CAUTION #1: Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). CAUTION #2: All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms.
- **Final Exam Policy:** Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members are required to maintain student final examination papers for a minimum of three months following the examination date.

- Incomplete Grade Policy:** If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in lieu of a grade only when all of the following conditions are met: (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all course work or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor; and (c) the student presents these reasons prior to the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average for a student.

The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to complete all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has not been assigned within one year, then the Incomplete will be changed to an F, or to NC if the course was originally taken under the CR/NC grading basis.
- Grade Appeal Policy:** - UT Tyler's Grade Appeal policy requires the completion of a Grade Appeal form for this action to take place. The grade appeal begins with the instructor of your course. If you do not agree with the decision of the instructor, you may then move your appeal to the department chair/school director for that course. If you are still dissatisfied with the decision of the chair/director, you may move the appeal to the Dean of the College offering that course who has the final decision. Grade appeals must be initiated within sixty (60) days from the date of receiving the final course grade. The Grade Appeal form is found on the [Registrar's Form Library](#).
- Disability/Accessibility Services:** The University of Texas at Tyler has a continuing commitment to providing reasonable accommodations for students with documented disabilities. Students with disabilities who may need accommodation(s) in order to fully participate in this class are urged to contact the Student Accessibility and Resources Office (SAR) as soon as possible to explore what arrangements need to be made to ensure access. If you have a disability, you are encouraged to visit the [SAR Portal \(https://hood.accessiblelearning.com/UTTyler/\)](https://hood.accessiblelearning.com/UTTyler/) and complete the New Student Application. For more information, please visit the [SAR webpage](#) or call 903.566.7079.
- Military Affiliated Students:** UT Tyler honors the service and sacrifices of our military affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with me if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make me aware of any complications as far in advance as possible. I am willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. Campus resources for military affiliated students are in the [Military and Veterans Success Center \(MVSC\)](#). The MVSC can be reached at MVSC@uttyler.edu, or via phone at 903.565.5972.
- Academic Honesty and Academic Misconduct:** The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures (Section 8).
- FERPA** - UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#). The course instructor will follow all requirements in protecting your confidential information.
- COVID Guidance**

 - Information for Classrooms and Laboratories:** Students are expected to wear face masks covering their nose and mouth in public settings (including classrooms and laboratories). The UT Tyler community of Patriots views adoption of these practices consistent with its [Honor Code \(Links to an external site.\)](#) and a sign of good citizenship and respectful care of fellow classmates, faculty, and staff.

- Students who are feeling ill or experiencing symptoms such as sneezing, coughing, digestive issues (e.g. nausea, diarrhea), or a higher than normal temperature should stay at home and are encouraged to use the [UT Tyler COVID-19 Information and Procedures \(Links to an external site.\)](#) website to review protocols, check symptoms, and report possible exposure. Students needing additional accommodations may contact the Office of Student Accessibility and Resources at University Center 3150, or call (903) 566-7079 or email saroffice@uttyler.edu
- *Recording of Class Sessions:* Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.
- **Absence for Official University Events or Activities:** This course follows the practices related to approved absences as noted by the Student Manual of Operating Procedures ([Sec. 1-501](#)).
- **Absence for Religious Holidays:** Students who anticipate being absent from class due to a religious holiday are requested to inform the instructor by the second class meeting of the semester.
- **Campus Carry:** We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.

Fall 2022 Schedule – The following assignments and due dates are subject to change at any time by the instructor. Any changes will be announced via your Patriot email as well as posted in Canvas within at least one of the change.

Fall 2022 begins 8/22/22 and ends 12/10/22.

Please make sure to check the due dates because I do not allow makeup or late work.

Week	Chapter	Assignment	Due Date
1	Ch 1	Homework #1 in Connect	8/28/22
2	Ch 2	Homework #2 in Connect	9/4/22
3	Ch 3	Homework #3 in Connect	9/11/22
4		Exam 1 – Ch 1, 2, 3	9/15/22 – 9/18/22
5	Ch 4	Homework #4 in Connect	9/25/22
		Ch 4 Writing Assignment	10/2/22
6	Ch 5	Homework #5 in Connect	10/2/22
7	Ch 6	Homework #6 in Connect	10/9/22
8	Ch 7	Homework #7 in Connect	10/16/22
9		Exam 2 – Ch 4, 5, 6, 7	10/20/22 – 10/23/22
10	Ch 8	Homework #8 in Connect	10/30/22
12	Ch 9	Homework #9 in Connect	11/6/22
14	Ch 10	Homework #10 in Connect	11/13/22
13		Exam 3 – Ch 8, 9, 10	11/17/22 – 11/20/22
15		Final Project Due	12/7/22