The University of Texas at Tyler
Soules College of Business
Spring 2020

FINA 3300- Accounting and Finance for Small Business and Entrepreneurs (Section 060)

Instructor Name: Dr. Chialing Hsieh (Pronounce: Charlene Shay)
Office Location: Soules College of Business 350.14
Email Address: chsieh@uttyler.edu (Best Contact Method)

Office Hours: 11:10 am-12:10 pm on Monday and Wednesday, or by appointment. Contact will be also via e-mail. You can expect a response within 24 hours except for those sent on Saturday and Sunday as well as those sent after 5 pm on Friday, when you can expect a response within 48 hours.

Classroom Location: Online
Prerequisites: None
Required Text: Entrepreneurial Finance, 6th Edition
J. Chris Leach; Ronald W. Melicher

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

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
- Distinguish between managerial and financial accounting
- Identify the cost of manufacturing a product and show how these costs affect financial statements

Course Structure:
To achieve course goals, students will be required to:
1. Read Powerpoint course slides and textbook chapters.
2. Take every test and quiz.
3. Visit course on Canvas regularly.
Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

1. Course Information Quiz (20 bonus points): This is a 20-minute multiple-choice quiz designed to test your knowledge of the course requirements as explained in the syllabus. As an example, you may be asked how many tests are available and other course policies. It will be given via Canvas only between noon Monday, January 13th, 2020 and midnight Thursday, January 23rd, 2020.

2. Four tests: The lowest test score will be dropped from the computation of your course grade.

*Online tests* will be designed to measure students’ knowledge and understanding of course material. Tests will generally cover the topics discussed or presented in class, however, other material may be identified as exam material when appropriate.

Once you begin a test, you will be given a certain amount of time, depending on its length, to complete it. You can take the test at any time during the test period. Note that you are allowed only ONE attempt per test so please make sure you study the module material thoroughly before you begin and can devote sufficient time to complete the test. **Unless specified otherwise, each test period generally begins at noon on Sunday and ends at midnight on Thursday.** Please note that each test will be only available for a limited time so check the course calendar and plan accordingly.

*ProctorU:* Please note that Tests 1 and 2 in this class will be administered using live proctors via ProctorU. The University pays the proctoring fees but you must register with ProctorU and schedule each exam with a minimum of 72 hour notice. Less than 72 hour notice will involve extra fees and you will be responsible for it. You must register with ProctorU ([http://www.proctoru.com](http://www.proctoru.com)) in advance of taking Test 1 and Test 2. **You may use your textbook (or Ebook), a calculator, notes, materials provided in this course (i.e. ppt slides), and two sheets of blank scratch paper.** To take an exam, you must select a 90 minutes time slot most convenient for you and schedule it well in advance. To find out more about the ProctorU exam monitoring process, go to [www.proctoru.com](http://www.proctoru.com) and review their training videos.

3. Extra Credit: Students may be given opportunities to earn extra credit at the instructor’s discretion. Some possible sources of extra credit include online bonus quizzes to be announced on Canvas.

**Exam policy:**

*Exams and quizzes should be taken as schedule; assignments should be submitted by the due date.*

*No makeup examinations, quizzes, or assignments will be allowed except for documented emergencies (official evidence documents are required). The student should make every effort to contact the instructor prior to the exam. All requests for make-up or accommodation made after the due date for an assignment or deadline for a test will be rejected without any further consideration.*

**WARNING:** 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 **will be ignored.**
Grading Matrix:

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Value (points or percentages)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Tests</td>
<td>4 tests with 100 points each (one may be dropped)</td>
<td>300</td>
</tr>
<tr>
<td>Bonus Quizzes</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td></td>
<td><strong>300</strong></td>
</tr>
</tbody>
</table>

Grade Determination:

A = 90% or better  
B = 80 – 89.99 %  
C = 70 – 79.99 %  
D = 60 – 69.99 %  
F = less than 60%

To determine your course grade percentage, take the total number of points that you earned (including the 3 highest Tests and Bonus credits), then divide that number by the number of total possible points, i.e. 300.

Canvas Access

All class materials, course grades, and class announcements will be posted by Canvas. To access our course, visit uttyler.edu/canvas. You are encouraged to participate in Canvas 101, a practice course designed specifically for UT Tyler students to learn and refine Canvas skills. You can practice submitting assignments, participating in quizzes, customize your profile and notifications, plus get collaboration and Canvas tips.

Important points when using Canvas:

1. Login using UT Tyler credentials. Contact itsupport@uttyler.edu for login assistance.
2. Use the HELP button at the bottom left corner of Canvas if you need assistance 24/7.
3. Reference your Student Canvas Guide for additional resources.

If you have issues with Canvas access that may hinder your completion of course assignments or quizzes, you must contact UT Tyler’s IT Support staff immediately (even on weekends) and get a ticket number. You must also inform the instructor of the issue BEFORE the due date for the assignment or quiz. Claims of Canvas access problems without a ticket number or ones reported to the instructor after the passing of the deadline will be dismissed without any further consideration. Deadlines may be extended only in case of Canvas system-wide issues reported by the university. All other Canvas-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.
**Course Outline**

This schedule is subject to change by the instructor. Over the course of the semester, activities and items may be added, removed, or rescheduled in order to provide more information, improve accuracy, enhance learning, or correct errors. Any changes to this schedule will be communicated by instructions in class, announcements in Canvas, and/or Canvas email to students.

<table>
<thead>
<tr>
<th>TOPICS</th>
<th>TIMELINE</th>
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</thead>
<tbody>
<tr>
<td>Syllabus and Introduction (Course information Bonus quiz)</td>
<td>Week 1: 01/13/20</td>
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<tr>
<td>Chapter 1: Introduction to Finance for Entrepreneurs</td>
<td>Week 2: 01/20/20</td>
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<tr>
<td>Chapter 2: Developing the Business Idea</td>
<td>Week 3: 01/27/20</td>
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<td>Chapter 3: Organizing and Financing a New Venture</td>
<td>Week 4: 02/03/20</td>
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<tr>
<td><strong>Test 1: Chapters 1, 2, 3</strong> (administered by ProctorU)*</td>
<td>Week 5: 02/10/20</td>
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<tr>
<td>Chapter 4: Preparing and Using Financial Statements</td>
<td>Week 6: 02/17/20</td>
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<td>Chapter 5: Evaluating Operating and Financial Performance</td>
<td>Week 7: 02/24/19</td>
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<tr>
<td><strong>Test 2: Chapters 4, 5</strong> (administered by ProctorU)*</td>
<td>Week 8: 03/02/20</td>
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<td>Spring Break</td>
<td>Week 9: 03/09/20</td>
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<tr>
<td>Chapter 6: Managing Cash Flow</td>
<td>Week 10: 03/16/20</td>
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<td>Chapter 7: Types and Costs of Financial Capital</td>
<td>Week 11: 03/23/20</td>
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<td>Chapter 9: Projecting Financial Statements</td>
<td>Week 12: 03/30/20</td>
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<tr>
<td><strong>Test 3: Chapters 6, 7, 9</strong></td>
<td>Week 13: 04/06/20</td>
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<tr>
<td>Chapter 10: Valuing Early-Stage Ventures</td>
<td>Week 14: 04/13/20</td>
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<td>Chapter 11: Venture Capital Valuation Methods</td>
<td>Week 15: 04/20/20</td>
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<tr>
<td><strong>Test 4: Chapter 10 and Chapter 11</strong></td>
<td>Week 16: 04/27/20</td>
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**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.

**Information that must appear in each course syllabus:**
Includes UT Tyler Honor Code, Student Rights and Responsibilities, Campus Carry, tobacco-Free University, Grade Replacement Policies, Course Drop Policies, Disability Services, Absences due to religious observances and university sponsored events, SS and FERPA, Evacuation, Student Standards of Conduct, and other resources).