

**ACCOUNTING 5304 – ACCOUNTING
ANALYSIS FOR MBAS
Fall 2022**



Course Description

A foundation in the fundamentals of financial and managerial accounting designed for the planning, assessment, and control of business entities. Emphasizes the use of accounting information for making informed business decisions.

Course Learning Objectives

After completing this course, students will:

- (1) Exhibit an increased understanding of the importance of accounting in business decision-making.
- (2) Have a basic understanding of how to record assets, liabilities, and owner's equity (including revenues and expenses) in a double-entry accounting system.
- (3) Understand how the income statement, balance sheet, and statement of cash flows interrelate.
- (4) Be able to perform basic financial statement analyses to make business and investment decisions.
- (5) Understand how to use basic managerial accounting techniques to make operational decisions.
- (6) Be able to calculate and interpret basic variance analyses.

Instructor Contact Information

Professor Aaron Nelson
208 Business Administration Building (Main Campus)
Tel: (915) 747-7755
Email (Best Method): ASNelson@utep.edu

Required Course Materials

Textbook: Hanlon, Magee, Pfeiffer & Dyckman. *Financial & Managerial Accounting for Decision Makers*, 4e. Cambridge Business Publishers. 2021.

**Students must have access to *myBusinessCourse*.

Cases: Harvard Business cases to be purchased at <https://hbsp.harvard.edu/import/982984>

Essential Websites:

- (1) Blackboard Webpage.
- (2) Textbook Online Materials, accessed via [myBusinessCourse](https://mybusinesscourse.com/?code=1077-1302-3818) – See included sign-up instructions at the end of this document. <https://mybusinesscourse.com/?code=1077-1302-3818>

Assessment Information

Final letter grades will be based on the following items (weighted as follows):

Individual Grades		Points
Quizzes:		
Balance Sheet and Income Statement Quiz		50
Cash Flow and Revenue Recognition Quiz		50
Budgeting and Variances Quiz		50
CVP and Business Decisions		50
Financial Accounting Tutorial		200
Group Grades:		
Red Flag Case		100
Group Case 1		100
Group Case 2		250
Budgeting Assignment		30
CVP and Business Decisions Assignment		30
Discussion Board		90
Total Possible Points		1000

Grade Level	Achievement	Percentage of Points
A	Excellent	90.0 to 100.0%
B	Good	80.0 to 89.9%
C	Average	70.0 to 79.9%
D	Below Average, but Passing	60.0 to 60.9%
F	Failure	< 60%

Please note that Prof. Nelson reserves the right to relax (but not increase) these cut-off points depending upon class performance.

Extra Credit: No extra credit will be offered to any student, for any reason.

Course Deadlines: Assignment and assessment deadlines must be met as described in the syllabus to receive course credit.

Academic Standing Rules (from UTEP Graduate Catalog)

Students admitted into graduate programs must remove all admissions conditions within one semester. Failure to meet conditions within one semester can result in dismissal from the Graduate School. Students admitted into a graduate program must maintain a 3.0 or better cumulative grade point average in all coursework including undergraduate courses approved for graduate credit.

A student admitted into a graduate program and whose cumulative grade point average drops below 3.0 will be placed on academic probation. The student must return the cumulative grade point average to a 3.0 by the next nine (9) hours of study. Failure to meet the 3.0 grade point average requirement during the probationary period will result in dismissal from the Graduate School.

Class Meeting Expectations

The course will have ten in-person class meetings. One of the greatest benefits of an MBA education is the opportunity to interact and network with student peers. These meetings will help facilitate these connections. Students are expected to interact in class meetings. Questions and comments are expected and welcome. Please have access to paper, pencils, and a computer with word processing and spreadsheet programs ready to use if possible.

Students are expected to attend all class meetings. However, unforeseen commitments may cause a student to miss a meeting. If this occurs, the student should communicate these issues with Professor Nelson as quickly as possible (email will be sufficient). Unexplained absences/tardiness will result in negative credit. If you cannot attend class for any reason, please communicate with me the reason for your absence before class. If you are absent without proper communication, you will lose 50 class points per absence. Due to the accelerated schedule of this course, if you are absent for more than three class periods for any reason (except university-approved absences), you will receive a failing grade (F).

Plagiarism and Cheating

Students are encouraged to discuss assignments with other classmates. However, copying work from any source, including classmates, homework files, the Internet, etc. is NOT acceptable. Submitting material that has been copied constitutes plagiarism and will be treated as cheating. All students are expected to complete their own work and to abide by the Handbook of Operating Procedures available in the Office of the Dean of Students. Additional information can be found at <https://www.utep.edu/student-affairs/osccr/student-conduct/academic-integrity.html>. Any suspected cheating will be reported to the Office of Student Conduct and Conflict Resolution.

Two technologies may be used to ensure the integrity of student-submitted work. For uploaded assignments, the coursework will be submitted through Turn-It-In, a plagiarism detecting software. *Turnitin* is used to review assignment submissions for originality to ensure sources are properly attributed rather than paraphrased. Quizzes and exams will either be administered via myBusinessCourse or using Respondus Lock Down Browser and Respondus Monitor, a UTEP-approved test proctoring software. Students will need a reliable internet connection and a web camera.

Technology Requirements

Course content is delivered via the Internet through the Blackboard learning management system and via [myBusinessCourse](#) online content associated with the textbook. Students need to ensure their UTEP e-mail accounts are working and that they have access to the Web using a stable web browser. Google Chrome and Mozilla Firefox are the best browsers for Blackboard and [myBusinessCourse](#); other browsers may cause complications. When having technical difficulties, students should first update their browsers, clear the browser cache, or try switching to another browser.

Students will need to have access to a computer/laptop, scanner, a webcam, and a microphone. Students will need access to various computer software including (but not limited to) Microsoft Word, Microsoft Excel, Adobe Acrobat Reader, and Windows Media Player (or another audio/video player). Students can download Microsoft Office for free via UTEP's [Microsoft Office Portal](#). Click the following link for more information about Microsoft Office 365 and follow the instructions.

IMPORTANT: For technical difficulties, please contact the [UTEP Help Desk](#) as these workers are trained specifically in assisting with technological needs of students. In general, the Help Desk is much better equipped than Professor Nelson to assist students!

Online Class Etiquette

We will be using various online tools in Blackboard for course content and interactions. Sometimes communication online can be challenging. Sometimes one may miscommunicate what is meant or one may misunderstand what others mean given the lack of body language and immediate feedback.

Therefore, please keep these netiquette (network etiquette) guidelines in mind. Failure to observe them may result in disciplinary action.

- Always consider audience. This is a Master's-level educational forum and all communication should reflect polite consideration of other's ideas.
- Respect and courtesy must be provided to classmates and to the instructor at all times. No harassment or inappropriate postings will be tolerated.
- When reacting to someone else's message, address the ideas, not the person. Post only what anyone would comfortably state in a face-to-face situation.
- Blackboard and Zoom meetings are not public internet venues; all postings and communication should be considered private and confidential. Whatever is posted in these online spaces is intended for classmates and the professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space.

COVID-19 Precautions

Please STAY HOME if you have been diagnosed with COVID-19 or are experiencing COVID-19 symptoms. If you are feeling unwell, please let Prof. Nelson know as soon as possible, so that appropriate accommodation can be made. If you have tested positive for COVID-19, you are encouraged to report your results to covidaction@utep.edu, so that the Dean of Students Office can provide you with support and help with communication with your professors. The Student Health Center is equipped to provide COVID-19 testing.

The Center for Disease Control and Prevention recommends that people in areas of substantial or high COVID-19 transmission wear face masks when indoors in groups of people. The best way that Miners can take care of Miners is to get the vaccine. If you still need the vaccine, it is widely available in the El Paso area, and will be available at no charge on campus during the first week of classes. For more information about the current rates, testing, and vaccinations, please visit www.epstrong.org.

Please consider wearing face coverings in class and when in the Graduate Business Center.

Course Timing

To receive a grade in this course, students must complete all course requirements within the term of the course according to the outline and schedule given in the syllabus.

Campus Carry

Because the Graduate Business Center is leased and not owned by UTEP, the Graduate Business Center is an exclusion zone for UTEP's campus carry policies. Therefore, no weapons are allowed at the Graduate Business Center facility at any time as per the lease agreement.

Accommodations for Students with Disabilities

If you have or suspect a disability and need accommodations, you should contact Center for Accommodations and Support Services (CASS) at 747-5148. You may also email the office at cass@utep.edu or visit the office in the Union Building East, Room 106. For additional information, please visit the CASS website at <http://sa.utep.edu/cass/>.

Assessment Descriptions, Requirements, and Expectations

Fundamentals of Financial Accounting Tutorial (200 points)

This tutorial is an online review of materials found in the textbook modules one through five. Module six in the online review introduces basic time value of money concepts that will be helpful to students for future courses in the MBA program. I designed this to replace a tutorial from prior semesters that was an extra charge for students. It is open book / note / partner, etc. The purpose is to give you some additional understanding of financial accounting. We will be covering these topics in class as well, but you have the first half of the class to complete the tutorial. The tutorial this replaced was approximately 20 hours of work. I don't think this will take quite as long, but don't plan on doing it in one sitting and don't delay the start.

Quizzes (200 Points)

Timed, online quizzes will be given via Blackboard. Quizzes should reflect students' individual efforts. Quizzes may be administered using the lockdown browser approved by UTEP, including via a web camera. If a student does not have access to a computer with a web camera, contact Prof. Nelson as soon as possible so alternate arrangements can be made.

Assignments (150 points)

Various online assignments will be required throughout the course, including online problems and various discussion forums. Details for these assignments will be given on Blackboard. Three mini-cases will be used during semester. Students can complete the case questions individually or in groups. For one assignment (*Identify the Industry*), students will be asked to answer simple questions and provide a copy of their analyses and will be graded as assignments (see below).

Cases (100 points for Anandam Manufacturing Company)

For the *Anandam Manufacturing Company Case*, students will be asked to submit a formal case write-up. Please note, the case write-up will be submitted to UTEP's anti-plagiarism tool "Turn-It-In." The write-up will be graded on the quality of analysis and the professionalism of the written document (including, but not limited to, grammar, organization, spelling, readability, conciseness, etc.). The case write-up should be written in a memo format with associated tables, charts, or other exhibits clearly listed. Students are encouraged, but not required, to work in groups for this case. Groups can be no larger than four students. If working in the group, the case write-ups should reflect collaborative efforts of all group members and should be written coherently (e.g., the reader should not be able to discern if different groups members wrote different sections or pieces of the report).

In Class Red Flag Case (100 points)

The Red Flag Case will be done in class. I hope that it shows a practical use for accounting information in a small organization.

LLJ Case (250 points)

This case write-up must be done in small groups and will be given in place of a final exam. Students must submit case write-up as a Microsoft Word file on Blackboard. Please note, the case write-up will be submitted to UTEP's anti-plagiarism tool "Turn-It-In." The write-up will be graded on the quality of the analysis and the professionalism of the written document (including, but not limited to, grammar, organization, spelling, readability, conciseness, etc.). The case write-up should be written in a memo format with associated tables, charts, or other exhibits clearly listed.

Course Calendar

A preliminary course calendar with a class-by-class description of activities is below. Be aware that predicting the precise flow of the course is impossible and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced during class meetings and through Blackboard.

Prof. Nelson reserves the right to update/modify/change any assignment if circumstances warrant. Students will be notified of such changes through an announcement either in class or via Blackboard. Students have the responsibility to be aware of such changes by attending class sessions and checking Blackboard regularly.

Class Meetings	Textbook Chapters	Goals & Objectives	Discussion Preparation Activities (complete before the class meeting)	Assignments to Be Completed Before Class Meeting
Saturday, September 24, 2022	1 & 2	<ul style="list-style-type: none">• Introduce course and expectations.• Understand why financial reporting is important in capital markets. {LO 1}	<ul style="list-style-type: none">• Become familiar with Blackboard.• Read textbook chapter. {LO 1}	<ul style="list-style-type: none">• Register for Online Tutorial and Online Textbook Materials on myBusinessCourse.com.Begin <i>Fundamentals of Financial Accounting Tutorial</i>. {LO 1 – LO 4}

		<ul style="list-style-type: none"> • Understand why double entry accounting is important. {LO 1 and LO 2} 	<ul style="list-style-type: none"> • Listen to NPR Podcast “<i>A Mathematician, the Last Supper, and the Birth of Accounting.</i>” {LO 1} 	
		<ul style="list-style-type: none"> • Introduce double-entry accounting. {LO 2} 		
<p>Tuesday, September 27, 2022</p>	2 & 3	<ul style="list-style-type: none"> • Understand why financial reporting is important in capital markets. {LO 1} • Introduce double-entry accounting. {LO 2} • Record simple transactions in a double-entry system. {LO 2} • Understand basic definitions of balance sheet and income statement items. {LO 2} 	<ul style="list-style-type: none"> • Read textbook chapters 2 & 3. {LO 2 and LO 3} • Listen to NPR Podcast “<i>Planet Money Summer School Lesson 1: The Stock Market & Penelope the Cow.”</i> {LO 1} • Read Nichols & Wahlen (2004). 	<ul style="list-style-type: none"> • Complete <i>Nichols and Wahlen Discussion Board.</i> {LO 1} • Continue working on <i>Fundamentals of Financial Accounting Tutorial.</i> {LO 1 – LO 4}

			<ul style="list-style-type: none"> • Read Proposed Ch. 4 of FASB Conceptual Statement No. 8 (2020). 	
Saturday, October 1, 2022	5	<ul style="list-style-type: none"> • Perform basic financial statement analyses to make business and investment decisions. • {LO 1 and LO 4} 	<ul style="list-style-type: none"> • Read textbook chapter 5. {LO 1 and LO 4} • Read Proposed Ch. 4 of FASB Conceptual Statement No. 8 (2020). {LO 2 and LO 3} 	<ul style="list-style-type: none"> • Complete <i>Elements of Financial Reporting Discussion Board</i>. {LO 2 and LO 3} • Complete <i>Balance Sheet and Income Statement</i> {LO 2 and LO 3}
Tuesday, October 4, 2022	6	<ul style="list-style-type: none"> • Perform basic financial statement analyses to make business and investment decisions. • {LO 1 and LO 4} 	<ul style="list-style-type: none"> • Read textbook chapter 6. {LO 2} • Read <i>Identify the Industry</i> case. 	<ul style="list-style-type: none"> • Complete <i>Elements of Financial Reporting Discussion Board</i>. {LO 2 and LO 3}
Saturday, October 8, 2022	13 & 21	Understand basic revenue recognition principles. {LO 2}	<ul style="list-style-type: none"> • Read textbook chapter 13 & 21 • Read <i>Budgeting Revisited</i> (2021) and be 	<ul style="list-style-type: none"> • Complete <i>Revenue Recognition Discussion Board</i>. {LO 2} • Complete <i>Cash Flow and Revenue Recognition Quiz</i>. {LO 2 – LO 4} • Complete <i>Budgeting Assignment</i>.

			prepared to discuss in class.	
Tuesday, October 11, 2022	22	<ul style="list-style-type: none"> • Calculate and interpret basic variance analyses. 	<ul style="list-style-type: none"> • Read textbook chapter 22. {LO 6} 	<ul style="list-style-type: none"> • Complete <i>Revenue Recognition Discussion Board</i>. {LO 2}
Saturday, October 15, 2022	14	<ul style="list-style-type: none"> • Understand basic cost behavior and estimation. 	<ul style="list-style-type: none"> • Read textbook chapters 14. 	<ul style="list-style-type: none"> • Complete Budgeting and Variances Quiz. {LO 1 and LO 5}
Tuesday, October 18, 2022	15	<ul style="list-style-type: none"> • Understand basic cost behavior and estimation. <p>{LO 1 and LO 5}</p> <p>Complete simple Cost- Volume-Profit (CVP) analyses. {LO 1 and LO 5}</p>	<ul style="list-style-type: none"> • Read textbook chapters 15. <p>{LO 1 and LO 5}</p>	<ul style="list-style-type: none"> • Complete <i>CVP and Business Decisions Assignment</i>. {LO 1 and LO 5} • Complete <i>Anandam Manufacturing Company Case</i>. {LO 2 – LO 4}

Saturday, October 22, 2022	16	<ul style="list-style-type: none"> • Use managerial accounting tools to identify relevant costs and benefits to make operational decisions. 	Read textbook chapter 16. {LO 1 and LO 5}	<ul style="list-style-type: none"> • Complete <i>Business Decisions Discussion Board</i>. {LO 1 and LO 5}
Tuesday, October 25, 2022		Analytics	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •
LLJ CASE DUE 10/28 BY MIDNIGHT				<ul style="list-style-type: none"> • Complete <i>CVP and Business Decisions Quiz</i>. {LO 1 and LO 5} • Complete <i>LLJ Case</i>. {LO 1, LO 5, and LO 6}