

**ACCOUNTING 5301 – ACCELERATED MBAS  
FINANCIAL ACCOUNTING FOR MBAS  
COLLEGE OF BUSINESS ADMINISTRATION  
UNIVERSITY OF TEXAS AT EL PASO  
SPRING 2019**

**Instructor Contact Information**

Instructor: Dr. David Folsom, Ph.D., Assistant Professor of Accounting  
 Office: 213 Business Administration Building (Main Campus)  
 Telephone: (915) 747-7759  
 Email (best): [dmfolsom@utep.edu](mailto:dmfolsom@utep.edu) (Please note I do not check my email on Sundays.)  
 Office Hours: Wednesdays from 3:00 to 5:00 and Saturdays either in the morning or late afternoon. I will announce if Saturday office hours are in the morning or afternoon during the preceding Thursday class. Office hours will be held in room 520I at the UTEP Graduate Business Center. Office hours are also offered by appointment as needed (please email me for an alternate appointment).

**Required Course Materials**

Textbook: Easton, Wild, Halsey, and McAnally. *Financial Accounting for MBAs*, 7e. Cambridge Business Publishers. 2018.  
 \*\*Students must have access to *myBusinessCourse* which includes an electronic version of the textbook. Purchasing a print copy is optional.

Cases: Harvard Business Cases (4 cases): Purchase at <https://hbsp.harvard.edu/import/607890>  
 \*\*Students must purchase these cases.

Websites: (1) Blackboard Webpage (please check weekly).  
 (2) myBusinessCourse – See Blackboard for sign-up instructions.

Calculator: Non-programmable calculator for exams.

**Course Description**

An introductory study of accounting procedures involved in recording transactions producing income statements and interpreting financial data prepared primarily for external users. This course examines the theory and practices related to recording assets, liabilities, owners' equities, revenues and expenses in accordance with generally accepted accounting principles.

**Course Learning Objectives**

After completing this course, you will:

- Be familiar with concepts related to revenue and expense recognition.
- Have a basic understanding of how to record assets, liabilities, and owner's equity in a double-entry accounting system.
- Understand how the income statement, balance sheet, and statement of cash flows interrelate.
- Be able to perform basic financial statement analyses to make business decisions.

**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](mailto: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/>.

**Grades**

Your final letter grade will be based on the following items (weighted as follows):

**Exams:**

Midterm Exam:	Monday, March 11 <sup>th</sup> (in class)	200 points
Final Comprehensive Exam:	Monday, April 8 <sup>th</sup> (in class)	300 points

**Assignments/Quizzes:**

Information Picture Sheet:	Due on Monday, February 25 <sup>th</sup>	20 points
Online Chapter Quizzes:		200 points
Online Homework Assignments:		70 points

**Cases:**

Chemalite, Inc.:	Due on Monday, March 4 <sup>th</sup>	40 points
Dollar General:	Due on Monday, March 11 <sup>th</sup>	60 points
iPhone:	Due on Thursday, April 4 <sup>th</sup>	60 points

**In-Class Participation:**

50 points

**Total Possible Points****1,000 points**

Grades are assigned using the following scale:

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 I reserve the right to relax (but not increase) these cut-off points depending upon class performance.

**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.

**Course Assignment and Assessment Descriptions and Requirements*****Exams (500 points)***

If you have a legitimate excuse for missing an exam, you must reschedule the exam with me **at least two weeks before** the exam. If you have an unforeseeable legitimate emergency (e.g. serious illness or death

in your family), please notify me as soon as possible and be ready to provide documentation detailing your emergency (e.g. a doctor's note). Otherwise, a "0" will be designated for any missed exam. For all exams, please bring a calculator and your student ID card. All exams are closed book and closed note. You will be asked to leave all coats, backpacks, non-approved electronic devices (e.g. cell phones, tablets, smartwatches), etc. at the side or front of the examination room. Be prepared to change seats once all students have entered the examination room. Please note the final exam will be comprehensive.

**Re-grading Exams:** All questions regarding exam grading must be submitted in writing to me within one week after the exam is given back for your review. Graded exams will be retained by me. You will have opportunity to examine your tests in class or during office hours. Tests that are submitted for re-grading after the deadline will not be re-graded for any reason. The deadline for requesting re-grading of the final exam may be moved up to ensure grades are submitted on time.

### ***Information Sheet (20 Points)***

To help me get to know my students, you are required to submit a one-page pdf with a headshot picture and some basic information, along with your current resume. This assignment is to be turned in electronically on Blackboard. Additional information can be found on Blackboard.

### ***Quizzes (200 points)***

Timed, online quizzes will be assigned via the myBusinessCourse website for each chapter. You will have one attempt for each quiz. Quizzes will be due before the associated class period without exception (including absence or computer difficulties) and are to be completed electronically in myBusinessCourse. All quizzes will be worth 25 points each. I will drop one quiz score during the semester. Quizzes are open book and open note, but should reflect your individual effort. No make-up quizzes will be given – please plan accordingly.

### ***Homework (70 points)***

Online homework problems will be due before nearly every class period. Homework will be due before the associated class period without exception (including absence or computer difficulties) and are to be completed electronically in myBusinessCourse. I will generally review important homework problems and answer questions during each class period. I suggest printing a copy of your homework assignment for your notes in class. Each homework assignment will be worth ten points and I will drop your lowest homework score in calculating your grade.

### ***Group Cases (160 points)***

Three case write-ups will be due that cover items discussed in class. Case write-ups will be due before the associated class period without exception (including absence) electronically on Blackboard. Please convert your write-up to a Microsoft Word file. Please note, the case write-ups will be submitted to UTEP's anti-plagiarism tool "Turn-It-In." You will be graded on the quality of your analysis and the professionalism of your case write-up (including, but not limited to grammar, organization, spelling, readability, conciseness, etc.). Case write-ups should be written in a memo format with associated tables, charts, or other exhibits clearly listed. You **must** work in groups of **three or four** students (of your own choosing) for all cases. However, you must work in three different groups for the three cases (i.e., no members in any group can repeat for another group case project). All members must fill out a required group evaluation sheet for each case to receive full individual credit.

### ***Class Participation (50 points)***

You are expected to attend class and actively participate. Participation credit will be given based on the **quality and quantity** of your participation. Generally, the more you volunteer answers or ask questions, the higher your participation credit will be. For full credit, students should average **two insightful** comments or questions per lecture period. All students will begin the semester with 17 participation points. We will have 11 lecture periods and students should average (at minimum) 22 noticeable

comments or questions during the semester (with each comment worth 1.5 points). Participation should also be somewhat evenly spaced throughout the semester (rather than during just a few class lectures) for full credit. A few students (about five percent of the class) who have exceptional in-class participation may also receive participation bonus points and receive a participation score greater than 50 points (up to 75 points).

Unexplained absences/tardiness will result in negative participation 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 twelve participation points per absence. Even if you have a justifiable absence and have communicated with me, you cannot earn additional participation points for that class period as you are not in attendance. 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).

Unprofessional behavior (such as unapproved cell phone use, texting, inappropriate discussions, and/or tardiness) will also result in negative participation points. Please turn off cell phones before class begins to minimize disruptions. Electronic devices are allowed in class if used for class purposes (e.g., accessing the e-textbook, taking notes, using Excel to solve in-class problems, etc.).

### ***Extra Credit***

No extra credit (except for outstanding class participation described above) will be offered to any student, for any reason.

### **Course Calendar**

The course calendar with a class-by-class description of course activities can be found on Blackboard. It includes the topics to be covered each lecture, assignments, and all due dates. Be aware that I cannot predict the precise flow of the course 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 in class AND/OR through Blackboard. Please check the assignment schedule weekly to be abreast of these changes.

I reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via Blackboard. You have the responsibility to be aware of such changes by checking Blackboard regularly and attending class.

### **Plagiarism and Cheating**

You are encouraged to discuss homework 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 exams will be closed book and closed note and should reflect your individual efforts. Textbooks may be used for online quizzes, but quizzes should reflect your own effort. 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/oscct/student-conduct/academic-integrity.html>. **Any suspected cheating during exams, quizzes, or other assignments will be reported to the Office of Student Conduct and Conflict Resolution.**

### **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.