

ACCT 6301

Accounting Analysis Section 701 FALL 2020



Syllabus

Basic Information

INSTRUCTOR NAME: Dr. Dongfang Nie

OFFICE: 2242 Mesa
OFFICE PHONE: (432) 552-2182

E-MAIL: Preference: Canvas inbox, then nied@utpb.edu with your class session

OFFICE HOURS: 24/7 ONLINE CST and by appointment
This course is a Web Course and is conducted within Canvas at
<http://utpb.instructure.com>

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

Course Description

Course Catalog Description:

A foundation in the fundamentals of financial and managerial accounting information designed for the planning, assessment, and control of business entities. Emphasizes the use of information for decision making. **May not be taken for MPA core or elective credit.**

Measurable Learning Outcomes:

By the end of this course, you will be able to:

- (1) Explain what accounting information is and what it discloses about a company
- (2) Describe how accounting information is used both internally and externally
- (3) Use accounting information to describe company transactions and the overall financial position of a company

- (4) Use accounting information to aid in problem-solving and decision-making for basic business enterprises

Prerequisites:

None. Students with 6 credit hours of undergraduate accounting with a B or better in these courses should not take this course. This is a leveling course.

Materials

Required Materials:

Title: Financial and Managerial Accounting for MBAs (no MyBusinessCourse access required) you may use the ebook rather than a hard copy.

Authors: Easton, Halsey, McAnally, Hartgraves, and Morse (5th edition)

Description: Textbook and digital resources for topics in financial accounting.

Publisher: Cambridge (cambridgepub.com)

Publication Date: 2017

ISBN: 978-1-61853-232-9

Important Academic Dates

UTPB [Academic Calendar](#)

Course Overview

- **EXAMS:** Two exams (30- 40 MCQ only) will be given..
- **Ongoing Project:** Please see instructions on page I-45. Future instructions will be posted later.
- **Robinhood trading Project:**
 - 1, signup using this link (smart phone or PC): <http://invite.robinhood.com/dongfan>
 2. You will get one free stock of a public company.
 3. You will follow three stocks: the free stock + the two companies from your ONGOING PROJECT.
 4. This project will allow you to apply what you learn in the textbook to real world investing decisions. I will ask a list of short answer questions throughout the semester.

Grading:

Course Activity	Points
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Robinhood trading Project	100
Ongoing project (Page 1-45) Chapter 1-9	100
Oil gas project	50
Exam #1 Chapter 14, 15, 16	100
Exam #2 Chapter 17,18,25	100
Total Points	450

Grading Scale:

Grade Range	Letter Grade
90% and above	A
80% and above	B
70% and above	C
60% and above	D
Less than 60%	F

**Unless otherwise stated, all materials, activities, and assessments are required and are not optional.*

Time Management:

A student should expect to spend three hours on preparation and learning assignments for every semester credit hour. If a class is a 3-semester credit hour class, it is expected that a student should spend about 9 hours out of class on assignments in addition to 3 hours of in-class time for a total of about 12 hours per week to obtain an "A" in a class. It is important to develop a Time Management Plan to be successful.)

Make-Up/Late Submission Policy

There will be no make-up exams.

Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty

will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an “F” for the course. All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the [University’s Handbook: Scholastic Dishonesty](#).

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one’s own academic work being offered for credit.

Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

Tracking

The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored. **Adapted from UTSA ADA syllabus statement.**

ADA Officer for Students: Mr. Paul Leverington

Address: Mesa Building 4243/4901 E. University, Odessa, Texas 79762

Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Computer Skills, Technical & Software Requirements

Office Software. Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

Computer Technical Requirements

See [Technical Requirements](#).

Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB’s Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB’s Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This process will be: Presentation of approved photo ID* through a web cam and video recorded proctoring during assessment (Respondus Monitor)

Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this [short video](#) to get a basic understanding of LockDown Browser and Monitor.

Download and install [LockDown Browser](#).

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

Preparation for Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through your my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	Testing Services & Academic Accommodations Department (432) 552-2630
Advising	UTPB E-Advisor (432) 552-2661 UTPB Academic Advising Center
Bookstore	UTPB Campus Bookstore (432) 552-0220
Email, Outlook 365, my.utpb.edu	Information Resources Division (IRD)
Financial Aid and Scholarship	UTPB Financial Aid (432) 552-2620
Library	The J. Conrad Dunagan Library Online at (432) 552-2370
Registrar	UTPB Registrar (432) 552-2635
Student Services	Dean of Students (432) 552-2600
Technical Support	Canvas 1-866-437-0867
Tutoring & Learning	If you are taking courses through UTPB the following links

SERVICE	CONTACT
Resources	provide services: Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course).

Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

Schedule

*****This syllabus is subject to revision by announcement in Canvas. Follow due dates in CANVAS *****

Begin Date	Assignments/ Activities (due dates are in CANVAS as well)	Due Date (by 11:59 pm):
Week of 8/24/20 and 8/31/20 Module 1 begins	Introductions: Please set up Robinhood on your smart phone. (Use PC if you do not have a phone.) Chapter 1: Financial Accounting for MBAs (M1-25, P1-42, P1-44) Chapter 2: Introducing Financial Statements and Transaction Analysis (E2-27, E2-29, P2-41)	
Week of 9/7/20	Chapter 3: Accounting Adjustments and Constructing Financial Statements (E3-29, E3-33, P3-47)	Robinhood trading project PART 1
Week of 9/14/20 and 9/21/20 Module 2 begins	Chapter 4: Analyzing and Interpreting Financial Statements (E4-32, P4-45, P4-46) Chapter 5: Reporting and Analyzing Operating Income	Ongoing project PART 1

Begin Date	Assignments/ Activities (due dates are in CANVAS as well)	Due Date (by 11:59 pm):
	(E5-31,E5-33, E5-41, P5-46, P5-49)	
Week of 9/28/20	Chapter 6: Reporting and Analyzing Operating Income (E6-23, E6-27, E6-28)	Robinhood trading project PART 2
Week of 10/5/20 and 10/12/20	Chapter 7: Reporting and Analyzing Nonowner Financing (E7-27, E7-28, E7-35, E7-36) Chapter 8: Reporting and Analyzing Owner Financing (E8-34, E8-38, E8-39, E8-45)	Ongoing project PART 2
Week of 10/19/20	Chapter 9: Reporting and Analyzing Intercorporate Investments (E9-27, E9-32, E9-38, E9-41)	Robinhood trading project PART 3
10/26/20 and 11/2/20	Chapter 14: Managerial Accounting for MBAs (M14-12, E14-26) Chapter 15: Cost Behavior, Activity Analysis, and Cost Estimation (M15-14, E15-18, E15-21)	Ongoing project PART 3
11/9/20	Chapter 16: Cost-Volume-Profit Analysis and Planning (M16-13, E16-18, E16-19, E16-24)	EXAM 1
11/16/20	Chapter 17: Relevant Costs and Benefits for Decision Making	Ongoing project PART 4
11/23/20	Chapter 18: Product Costing Job and Process Operations	Robinhood trading project PART 4
11/30/20 and 12/7/20	Chapter 25: Capital Budgeting Decisions (E25-26, MA25-36)	EXAM 2 Oil and gas project due