

Financial Accounting for MBAs, Fall 2014
ACCT 6331-07 (16770) MW 1:00-2:30 PM
ACCT 6331-03 (10209) MW 2:30 – 4:00 PM

Classroom: MH130
Instructor: Yuping Zhao

Office: 390E

Office Phone: 713-743-2166

Office Hours: Wednesday 11:00 AM-12:00 PM or by appointment

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1. Course Objectives

This course is an introduction to financial accounting. It will cover the analysis and recording of economic events and financial statement preparation with the objective of understanding how economic events are reflected in the financial statements of the firm. Emphasis will be placed on the interpretation of financial statements, namely, understanding the content of the statements and developing the ability to use them for a variety of decision making purposes.

This course directly supports the MBA Program's goal of students' gaining a comprehensive foundation in the fundamentals of business.

2. Required Course Materials

Thomas R. Dyckman, Robert P. Magee and Glenn M. Pfeiffer. Financial Accounting, 4th Edition, Cambridge Business Publishers, 2014, ISBN-13: 978-1-61853-045-5
three Green Scantrons, Form 882-E, Blackboard Learn
Account in Mybusinesscourse.com

Print copy of the text book could be purchased at UH bookstore or through www.cambridgepub.com. Electronic textbook (eBook) can be purchased through <https://mybusinesscourse.com/purchase-an-ebook>. All new textbook purchases include access to the online learning program, myBusinessCourse (MBC)

3. Homework and Group Projects

Please see separate document entitled "Instruction for Homework and Group Projects"

4. Attendance and Participation

Your regular attendance and participation in class discussion is anticipated. In addition, you are encouraged to bring discussion of current business news to class when it relates to financial accounting. Excessive absence could reduce your grade by up to 5 points.

5. Grading

Midterm Exam	35%
Final Exam	35%
Homework (Mybusinesscourse.com)	10%

Group Project A	5%
Group Project B	10%
Attendance and Participation (A&P)	5%

A = at or above 90%, A- = 85 to 89.9%, B+ = 80 to 84.9%, B = 75 to 79.9%, B- = 70 to 74.9%, C+ = 67 to 69.9%, C = 63 to 66.9%, C- = 60 to 62.9%, D = 55 to 59.9%, F = below 55%.

Both the mid-term and final exam will be closed book/closed notes. A hand held calculator is acceptable for exams. However, since the exams are "closed book, closed notes" you will not be allowed to store/access notes in your calculator. Any such retrieval of stored text information during the exams would result in a grade of zero on the exams. No other electronic devices can be used during the exams. Students cannot have computers, PDAs, blackberries, cell-phones, or any other electronic device on their desk during the exams.

6. Communications

All communications will be posted as announcements on Blackboard. Please make sure to check the latest announcement before you come to each class. You can directly communicate with me through e-mails to zhao@bauer.uh.edu.

7. Policies:

Academic Honesty:

The University of Houston Academic Honesty Policy and the Bauer College Code of Ethics and Professional Conduct are strictly enforced by the C.T. Bauer College of Business. No violations of these policies will be tolerated in this course. These policies may be found in the Student Handbook at <http://www.uh.edu/dos/studenthandbook/> and at <http://www.bauer.uh.edu/centers/bcbe/bauer-code-ethics.asp>, respectively. Bauer College students are expected to be familiar with these policies.

Accommodations for Students with Disabilities:

The C.T. Bauer College of Business would like to help students who have disabilities achieve their highest potential. To this end, in order to receive academic accommodations, students must register with the Center for Students with Disabilities (CSD) (Telephone 713-743-5400), and present approved accommodation documentation to their instructors in a timely manner.

Evaluation for Instructors:

The C.T. Bauer College of Business has a policy for its instructors to be evaluated by students to provide feedback on how their performance can be improved. We encourage students to participate in the evaluation process.

8. Schedule of Topics, Readings and Homework Problems (55 homework problems)

Lecture Dates	Topics	Read	Homework Problems	Homew ork Due Dates
8/24	Introducing Financial Accounting	Ch. 1	30, 34, 35, 38, 42	9/8
8/26	Introducing Financial Accounting	Ch. 1		
8/31	Constructing Financial Statements	Ch. 2	29, 30, 31,36	9/14

9/2	Constructing Financial Statements	Ch. 2	29, 30, 31,36	
9/7 and 9/9	No Class			
9/14	Adjusting Accounts for Financial Statements	Ch. 3	33, 34, 39, 41, 53	9/28
9/16	Adjusting Accounts for Financial Statements	Ch. 3		
9/21	Reporting and Analyzing Cash Flows	Ch. 4	34, 35, 39, 40	10/5
9/23	Reporting and Analyzing Cash Flows	Ch. 4		
9/28	Analyzing and Interpreting Financial Statements	Ch. 5	15, 17, 24, 27, 32	10/12
9/30	Analyzing and Interpreting Financial Statements	Ch. 5		
10/5	Reporting and Analyzing Revenues and Receivables	Ch. 6	21, 29, 33, 38	10/19
10/7	Reporting and Analyzing Revenues and Receivables	Ch. 6		
10/12	Mid Term Exam (Part I)	Ch. 1-6		
10/14	Mid Term Exam (Part II)	Ch. 1-6		
10/19	Reporting and Analyzing Inventory	Ch. 7	16, 19, 23, 26, 28, 30	11/2
10/21	Reporting and Analyzing Inventory	Ch. 7		
10/26	Reporting and Analyzing Long-Term Operating Assets	Ch. 8	22, 24, 27, 35, 36	11/9
10/28	Reporting and Analyzing Long-Term Operating Assets	Ch. 8		
11/2	Reporting and Analyzing Liabilities	Ch. 9	23, 25, 27, 32, 36 (selection of industry and companies for group project B due on 11/2)	11/16
11/4	Reporting and Analyzing Liabilities	Ch. 9		
11/9	Reporting and Analyzing Leases, Pensions and Income Taxes	Ch. 10	13, 14,30, 33	11/23
11/11	Reporting and Analyzing Leases, Pensions and Income Taxes	Ch. 10		
11/16	Reporting and Analyzing Stockholders' Equity	Ch. 11	24, 30, 40, 42	11/30

11/18	Reporting and Analyzing Stockholders' Equity	Ch. 11		
11/23	Reporting and Analyzing Financial Investments	Ch. 12	25, 28, 32, 35	12/7
11/25	No class			
11/30	Reporting and Analyzing Financial Investments	Ch. 12		
12/2	Project B Presentation		Project B written copy due on this date.	
Sec. 16770: 12/14 (Monday) 2-5PM Sec. 10209: 12/16 (Wednesday) 2-5 PM	Final exam	Ch. 7-12		

Notes: There is no class during the week of Labor Day (9/7, 9/9) or Thanksgiving (11/25-11/28). Schedule is subject to change based on the actual progress.