

University of Arkansas  
Sam M. Walton College of Business

**Syllabus – Semester Year**

**ACCT 2013 – ACCOUNTING PRINCIPLES I**

Instructor:      Name

Meeting time:    Location

Office:            Location

Office Hours:    Days                      Time and by appointment

**Course Description**

This course examines the relationship between economic events and the accounting view of those events. It explores the information that is captured by various accounting models, and information that is ignored. The course emphasizes business processes and double entry accounting

**Course Objectives**

This course has two major objectives.

The first objective is to examine the different ways in which accounting captures information about economic events. Coverage includes double entry accounting, accounting information systems, and relational databases. Relative strengths and limitations of the different approaches are emphasized.

The second objective is to explore the differences between economic events and the accounting view of those events, and to examine the decision-making implications of these differences for users of accounting information.

**Prerequisite**

WCOB 1120, Computer Competency Requirement or ISYS 1123, Computer Applications Knowledge and MATH 2053, Finite Math and WCOB 1111 (for business majors) with a grade of “C” or better

**Textbook and Other Required Materials**

“Accounting Concepts and Applications” by Albrecht, Stice, Stice, and Swain, 11<sup>th</sup> edition, 2010.

**Course Management Software**

The course is supported by Blackboard course management system. Blackboard provides the home base for this course. I will use Blackboard to communicate with you, to provide you with course materials, including course syllabus, handouts, PowerPoint slides, and assignments. Blackboard also provides you with a meeting place for your group so you will be able to meet on line as well as in person.

Every student will receive a Blackboard login and password with which you can access this course. The Blackboard URL is <http://courses.waltoncollege.uark.edu>. You should access this page regularly for the latest announcement and course activities.

## Class Procedures

Your regular class meetings will involve a variety of teaching methods --from lectures and class discussions to problem solving and simulation exercises-- so it is important to come to class with advance preparation (reading and assignments) completed. Your grade for the course will depend on both individual work and group work outside of class.

## Examinations

There are four midterm exams and one final exam. The final exam is COMPREHENSIVE. Questions concerning the grading of a particular exam/quiz question grants the instructor the right to review your entire exam.

Neatness and legibility of exams are considerations in grading.

## Assignments and Quizzes

Assignments will not be collected or graded. The solutions to the assignments will be posted on Blackboard. It is important that you keep up with the assigned problems even if they will not be graded. Quizzes will be given throughout the semester. Quiz questions will be similar to the problems covered by the assignment problems as well as problems we go over in class. Quizzes will typically be administered at the end of a class period for 20 to 30 minutes.

Neatness and legibility of quizzes are considerations in grading.

## Make-up Exam/Quiz Policy

THERE ARE **NO** MAKE-UP EXAMS/QUIZZES....If you miss one midterm exam, for ANY reason (other than university sanctioned travels such as athletic teams, etc), the percentage you receive on your final exam will be applied to your missed midterm exam. If you miss more than one exam, you will receive a **ZERO** for that missed exam.

THERE ARE **NO** MAKE-UP QUIZZES. I will count the **4** highest scored quizzes.

## Grading

Your course grade consists of many components, reflecting the many aspects of this course.

The following items are included in the course grade:

	<u>Points</u>
1. Exams 1 thru 4 (75 points each)	300
2. Final exam (comprehensive)	150
3. Quizzes (count highest 4) Worth 25 points each	100
Total course points	<u>550</u>

## Grade Scale:

- A: 495 points or above
- B: 440 to 494
- C: 385 to 439
- D: 330 to 384
- F: 329 or below

Notice that the grade scale is based on points, not percentages.

The grade of “A” is given for outstanding achievement to a relatively small number of excellent scholars. The grade of “B” represents good achievement. The grade of “C” is given for average achievement, and the grade of “D” for poor but passing work. The grade of “F” denotes failure and is given for unsatisfactory work” (From the 2011-2012 University Catalog of Studies (Undergraduate)).

Here is the historical breakdown of grades for ACCT 2013:

- A's - 15%
- B's - 40%
- C's - 30%
- D's, F's, and W's - 15%

### **Attendance Policy**

Because this is an interactive class, learning depends on attendance. Attendance at all class meetings is expected. Information about upcoming quizzes, including changes in deadlines and submission dates, may be discussed in class. Having missed a class will never be accepted as an excuse for missing a course requirement.

### **Academic Integrity**

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'.

Ethics and values are very important in the world of business, non-profit and government organizations. We will consider ethical issues in business throughout this course. Ethics and values are also important in education. Instructors will assume, unless there is evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for ACCT 2013 are listed below. Also refer to the University Catalog of Studies.

### ***Individual Quizzes and Examinations:***

***All individual quizzes and examinations must be the exclusive work of the individual student.***

***If you know that another student is violating these standards:***

Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor.

### ***Penalty for academic integrity violations:***

Typically, an academic integrity violation on a graded assignment or exam will result in a minimum penalty of a zero for the quiz/exam plus a one-letter reduction in your course grade; more serious violations will result in more serious penalties. In accordance with University policy, all academic integrity violations will be reported to the Office of Judicial Affairs.

### **Inclement Weather Policy**

Experience has taught us that during periods of inclement weather, phone or Internet access is poor at best and unavailable in many cases. If the university is open, we will have class.

### **Accommodations for Students with Disabilities**

Students are responsible for requesting accommodations from the Center for Students with Disabilities (CSD), *according to their procedures and policies*. It is the policy of the Walton College of Business that students must also request accommodations from their instructor. To verify the eligibility of the student, students are expected to show their CSD identification card to the instructor when they *first* request accommodation. The student is to provide a written request for *each test* accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor). Both *the requests to the CSD and to the instructor* are to be made at least ten school days before the test date.

### **Changes to the Syllabus**

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required, including changes in the grading components. The instructor will announce any deviations from this syllabus in class.

**Course Schedule (tentative)**

<b>Session</b>	<b>Topic</b>	<b>In-class Coverage</b>	<b>Assignment</b>
W 1/18	<ul style="list-style-type: none"> <li>▪ Intro and Chapter 1</li> </ul>		
F 1/20	<ul style="list-style-type: none"> <li>▪ Chapter 1: Accounting Information</li> <li>▪ Chapter 2: Financial Statements</li> </ul>		PE 1-5, 1-8, 1-9 AA 1-21
M 1/23	<ul style="list-style-type: none"> <li>▪ Chapter 2</li> </ul>	E 2-22, 2-23, 2-26, 2-28	PE 2-1, 2-2, 2-3, 2-4, 2-6, 2-7, 2-9, 2-10, 2-11 E 2-20
W 1/25	<ul style="list-style-type: none"> <li>▪ Chapter 3: The Accounting Cycle</li> </ul>		PE 3-1 through 3-5, 3-9, 3-10, 3-11 through 3-15, 3-16
F 1/27	<ul style="list-style-type: none"> <li>▪ Chapter 3</li> <li>▪ Quiz on Chapter 2</li> </ul>		
M 1/30	<ul style="list-style-type: none"> <li>▪ Chapter 3</li> <li>▪</li> </ul>	E 3-26, 3-29, 3-32, 3-36	
W 2/1	Review		
F 2/3	<ul style="list-style-type: none"> <li>▪ Exam 1</li> </ul>		
M 2/6	<ul style="list-style-type: none"> <li>▪ Chapter 4: Completing the Accounting Cycle</li> </ul>		PE 4-2, 4-3, 4-5, 4-6 through 4-15, 4-22
W 2/8	<ul style="list-style-type: none"> <li>▪ Chapter 4</li> </ul>		
F 2/10	<ul style="list-style-type: none"> <li>▪ Chapter 4</li> <li>▪</li> </ul>	E 4-25, 4-27, 4-29, 4-32, 4-38, 4-40	
M 2/13	<ul style="list-style-type: none"> <li>▪ Chapter 5: Internal Controls</li> <li>▪</li> </ul>		
W 2/15	<ul style="list-style-type: none"> <li>▪ Chapter 6: Receivables</li> </ul>		PE 6-1 through 6-7, 6-9 through 6-14, 6-16, 6-17
F 2/17	<ul style="list-style-type: none"> <li>▪ Chapter 6</li> <li>▪ Quiz on Chapter 4</li> </ul>	E 6-25, 6-27, 6-34, 6-37	
M 2/20	<ul style="list-style-type: none"> <li>▪ Chapter 6</li> <li>▪</li> </ul>		
W 2/22	<ul style="list-style-type: none"> <li>▪ Review</li> </ul>		
F 2/24	<ul style="list-style-type: none"> <li>▪ Exam 2</li> </ul>		
M 2/27	<ul style="list-style-type: none"> <li>▪ Chapter 7: Inventory and the Cost of Sales</li> </ul>		PE 7-1 through 7-17
W 2/29	<ul style="list-style-type: none"> <li>▪ Chapter 7</li> </ul>		
F 3/2	Present Value "Quiz"		
M 3/5	<ul style="list-style-type: none"> <li>▪ Chapter 7</li> </ul>	E 7-27, E 7-28, E 7-29, 7-32, 7-34, 7-36	

Session	Topic	In-class Coverage	Assignment
W 3/7	<ul style="list-style-type: none"> <li>▪ Chapter 8: Completing the Operating Cycle</li> </ul>		PE 8-1 through 8-6, 8-13, 8-15, 8-18, 8-19, 8-21
F 3/9	<ul style="list-style-type: none"> <li>▪ Chapter 8</li> <li>▪ Quiz on Chapter 7</li> </ul>		
M 3/12	<ul style="list-style-type: none"> <li>▪ Chapter 8</li> </ul>	E 8-22, 8-32, 8-35	
W 3/14	Review		
F 3/16	<ul style="list-style-type: none"> <li>▪ Exam 3</li> </ul>		
M 3/19	<ul style="list-style-type: none"> <li>▪ Spring Break</li> </ul>		
W 3/21	<ul style="list-style-type: none"> <li>▪ Spring Break</li> </ul>		
F 3/23	<ul style="list-style-type: none"> <li>▪ Spring Break</li> </ul>		
M 3/26	<ul style="list-style-type: none"> <li>▪ Chapter 9: Property, Plant, and Equipment and Intangible Assets</li> </ul>		PE 9-2 through 9-5, 9-8 through 9-11, 9-14, 9-15, 9-18, 9-19, 9-20, 9-23, 9-25
W 3/28	<ul style="list-style-type: none"> <li>▪ Chapter 9</li> <li>▪</li> </ul>		
F 3/30	<ul style="list-style-type: none"> <li>▪ Chapter 9</li> <li>▪</li> </ul>	E 9-28, 9-29, 9-34, 9-36, 9-37, 9-39	
M4/2	<ul style="list-style-type: none"> <li>▪ Chapter 10: Long-Term Liabilities</li> <li>▪</li> </ul>		PE 10-1 through 10-7, 10-14 through 10-16, 10-20 through 10-22
W 4/4	<ul style="list-style-type: none"> <li>▪ Chapter 10</li> <li>▪</li> </ul>		
F 4/6	<ul style="list-style-type: none"> <li>▪ Chapter 10</li> <li>▪ Quiz on Chapter 9</li> </ul>	E 10-23 through 26, 10-29, 10-33, 10-35	
M 4/9	<ul style="list-style-type: none"> <li>▪ Review</li> </ul>		
W 4/11	<ul style="list-style-type: none"> <li>▪ Exam 4</li> </ul>		
F 4/13	<ul style="list-style-type: none"> <li>▪ Chapter 11: Equity</li> </ul>		PE 11-3 through 11-14
M 4/16	<ul style="list-style-type: none"> <li>▪ Chapter 11</li> </ul>		
W 4/18	<ul style="list-style-type: none"> <li>▪ Chapter 11</li> </ul>	E 11-18, 11-19, 11-21, 11-30	
F 4/20	<ul style="list-style-type: none"> <li>▪ Chapter 12: Debt and Equity Securities</li> <li>▪ Quiz on Chapter 11</li> </ul>		PE 12-3 through 12-10
M4/23	<ul style="list-style-type: none"> <li>▪ Chapter 12</li> </ul>		

<b>Session</b>	<b>Topic</b>	<b>In-class Coverage</b>	<b>Assignment</b>
W 4/25	<ul style="list-style-type: none"> <li>▪ Chapter 12</li> </ul>	E 12-11, 12-13, 12-16, 12-18, 12-21	
F 4/27	<ul style="list-style-type: none"> <li>▪ Chapter 13: Statement of Cash Flows</li> </ul>		
M 4/30	<ul style="list-style-type: none"> <li>▪ Chapter 13</li> </ul>		
W 5/2	<ul style="list-style-type: none"> <li>▪ Chapter 13</li> </ul>		
F 5/4	<ul style="list-style-type: none"> <li>▪ Dead Day</li> </ul>		
M 5/7	<ul style="list-style-type: none"> <li>▪ Final Exam</li> <li>▪ 8:00 – 10:00 AM</li> </ul>	Section 1 (8:30 class)	
W 5/9	<ul style="list-style-type: none"> <li>▪ Final Exam</li> <li>▪ 8:00 – 10:00 AM</li> </ul>	Section 2 (9:30 class)	



University of Arkansas  
Sam M. Walton College of Business  
Syllabus – Semester Year  
ACCT 2023 – Accounting Principles II

Instructor:     Name

Meeting time:    Location

Office:            Location

Office Hours:    Days Time and by appointment

**Course Description**

In this course we study managerial accounting concepts and their use in business decisions. We will examine the development and analysis of cost information for management use in decision-making, income determination, and performance evaluation.

**Textbook and Other Required Materials**

*Text Book:* Fourteenth edition of *Managerial Accounting* by Garrison/Noreen/Brewer

**Prerequisite**

ACCT 2013, Accounting Principles I with a grade of “C” or better

**Course Management Software**

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The following items are included in the course grade:

	<b><u>Points</u></b>
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### **Course Schedule (tentative)**

Week 1. Managerial Accounting: An Overview

Week 2. Managerial Accounting and Cost Concepts

Week 3. Job-Order Costing

Week 4. Process Costing

Week 5. Cost-Volume-Profit Relationships

Week 6. Variable Costing and Segment Reporting: Tools for Management

Week 7. Activity-Based Costing: A Tool to Aid Decision Making

Week 8. Profit Planning

Week 9. Flexible Budgets and Performance Analysis

Week 10. Standard Costs and Variances

Week 11. Performance Measurement in Decentralized Organizations

Week 12. Differential Analysis: The Key to Decision Making

Week 13. Capital Budgeting Decisions

# WCOB 2053 BUSINESS FOUNDATIONS

## COURSE DESCRIPTION

This course surveys the areas of business and presents business processes that are common to most enterprises through a hands-on, interactive business experience. It reinforces the use of financial accounting for reporting the results of business operations, and introduces managerial accounting concepts and techniques for improving the quality business decisions.

**Managerial Accounting** topics expected to be covered in this course include:

1. Concepts and Principles
2. Cost Behavior and Cost-Volume-Profit Analysis
3. Job Order Costing
4. Variable Costing for Management Analysis
5. Budgeting
6. Relevant Costs: Decision making and Product Pricing
7. Capital Investment Analysis

**Business Content** is covered in two different ways. The course will contain approximately two weeks of lecture content describing business areas, such as marketing, production, human capital and finance. Additional business content is provided on an as-needed basis as students learn hands-on what is involved in running a business through their participation in the course-long business simulation.

## BUSINESS SIMULATION

This course is built around an integrative business simulation experience. The simulation ties the course together in the following manner:

1. It applies and reinforces business content, and demonstrates how all parts of the business interact with each other.
2. It uses the three major financial statements (income statement, balance sheet, and statement of cash flows) to reports the results of operations at the end of each year, thereby directly reinforcing financial accounting concepts from the prerequisite accounting principles course.
3. It presents students with numerous decision problems that need to be solved by applying specific managerial accounting concepts and techniques covered in the above chapters. The course teaches managerial accounting “as needed” when students are confronted with a problem that requires managerial accounting.

**SKILLS EMPHASIZED IN THE COURSE:** Team skills, Excel skills, Oral Presentation skills

**PREREQUISITES:** WCOB 1120 OR ISYS 1123 and ACCT 2013 WITH A GRADE OF “C” OR BETTER





UNIVERSITY OF  
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COLLEGE OF BUSINESS

## COURSE SYLLABUS

Course: **ECON 2013 – Principles of Macroeconomics**

Prerequisite: MATH 1203 or higher, or a score of 26 on the math component of the ACT exam, or 600 on the math component of the SAT.

### Course Description:

The course presents the basic economic concepts and analytical tools needed to study contemporary economic problems and make informed policy as well as business decisions. These tools include supply and demand analysis in goods, labor, financial capital as well as foreign exchange markets. The main purpose of the course is to learn to think like an economist. This is an approach rather than a set of conclusions. There are no formal pre-requirements for the course, even though having some knowledge of Micro principles and a good mastery of Cartesian analysis would be an obvious advantage.

The main topics covered are: Scarcity and Choice, The Role of the Markets, Aggregate Demand and Supply, The Role of the Government and the Central Bank, Exchange Rates and Open Economy, and The Great Recession of 2007. A formal and thorough understanding of the current crisis, its causes, and the debate about its remedies is going to be the baseline theme and main goal of the course.

### Basic Course Information:

- **Classes:** We meet Tu-Th at 11am-12.20pm in Walker Hall 124
- **Book:** W. Baumol and A. Blinder, “Macroeconomics: Principles and Policy”, 12th Ed. South-Western/Cengage Learning. The 11th edition (2010 update) will be acceptable.
- **Extra Readings:** These will be assigned during the course, in particular articles from newspapers or other economic books.
- **Course Web:** All the information and additional material of the course will be available on the Blackboard at <https://learn.uark.edu/>
- **Clickers:** Turning Technologies *Response Card RF*.

### Grading and Other Important Rules:

The grade will be the sum of the following components: four tests, participation in the ESI sessions, homework/quizzes, and in-class activities. The distribution of the grade shares is:

10%	ESI Sessions Participation
15%	Homework and Quizzes (10+5)
15%	Test 1
20%	Tests 2, 3, and 4 (each)
Extra Credit	In-class activities

- **Tests:** With the exception of the last test, the tests will be taken in class during regular class time. They will last 70 minutes each. The tests will focus only on the corresponding part of the course. The last test is scheduled during finals week. The tests' dates are: February 7, March 6, April 10, and May 8. There will not be a final exam.
- **Rescheduling:** Make-up exams are generally not available. Exams will be rescheduled only for students affected by serious medical conditions, familiar mourning, or university-sponsored events. In these cases, you have to present a formal note from your doctor, the dean of undergraduate studies of your college, or your professor/coach at least three days before the date of the exam. The three days policy does not apply to medical emergencies.
- **ESI:** Designed as an aid to assist you outside of the classroom, the Enhanced Learning Center has developed an Economic Supplemental Instruction program for this course. You will join a small group of students for weekly meetings of 1 hour outside of regular class hours with our ESI leaders. Registration will be completed during the first week of class and the first meeting will be the second week of class. **Attendance is mandatory**, but you are allowed to miss up to **three** sessions. Registration for the ESI sessions at [http://elc.uark.edu/?page\\_id=3](http://elc.uark.edu/?page_id=3)
- **Homework and Quizzes:** You will have weekly assignments that will help you learning the material and getting a higher score in the tests.
  - a. The first of your duties is to **read the book** before and after coming to class. I will post on the Blackboard webpage of the course the sections of the book covered each week. Reading and understanding the book will be important to get more points in the in-class activities (see next bullet point) and to do your homework.
  - b. An **assignment** will be posted on Blackboard every week, typically by Wednesday/Thursday. This will be due the following week at your ESI session and your ESI leader will collect them. The solutions of the homework will be discussed by your ESI leader in class. You can discuss problems with each other, but you will definitely benefit from independent work. You are not allowed to miss more than **three** assignments.
  - c. In each ESI session, you will be taking a **short quiz** for about fifteen minutes. The quiz covers the material from the previous week, class notes, and homework. It will include a few multiple choice questions and/or short exercises. The solutions of the quizzes will be discussed by your ESI leader in class. You are allowed to miss up to **three** quizzes.
  - d. Homework and quizzes are obviously **graded** and will count 10% and 5% respectively of the total grade.
- **In-class Activities:** Starting from the second week, there will be daily in-class activities based on the material covered in the previous meetings or on the readings assigned for the day. These activities will require you to use a **wireless response device** (see below for more important information about the purchase of the clickers). These activities are not mandatory, but will allow you to earn extra points. The exact amount of points awarded by each activity will be indicated in class and the points will be

added to your test scores. Roughly, the total maximum extra credit that you can earn from these activities will be equivalent to 4-5% of the total grade.

- **Integrity:** The academic integrity rules of UA will apply to all the tests according to the University code of conduct. It is your responsibility to know it.
- **Disability:** Students with any kind of disability who want to request any particular accommodation must register with the Center for Students with Disabilities and inform the teacher as the semester begins. The same procedure, and only this, will allow you to request also a special accommodation for the exam. The request must be submitted to the Professor in writing at the beginning of the semester.
- **Overall Grade:** the overall grade is determined according to the following scale:

A	88% or more
B	Between 75% and 87.99%
C	Between 65% and 74.99%
D	Between 55% and 64.99%
F	Less than 55%

### **Turning Technologies Clickers:**

In order to take part to the in-class activities, you will have to purchase a response card, better known as clicker. We will use the polling system and software provided by **Turning Technologies LLC**, which requires the use of their suitable clickers.

You will need to have the most basic of their clickers, the **Response Card RF** keypad. It costs about \$45 at the University bookstore (and it should also have a mail-in rebate for \$10). Starting from this semester, the bookstore is also renting the clickers for \$14 per semester.

New and used clickers are also available online. This is a link to the Turning Technologies online store: <https://store.turningtechnologies.com/index.cfm?fuseaction=Prducts>.

The same system is adopted at University level now and is used in other classes too. Keep in mind that this is a cost that will be possibly spread over more than one course.

**IMPORTANT:** Once you have purchased a clicker, you have to **register it on Blackboard**. You will find the instructions online.

### **Course Outline:**

The following is a tentative outline of the topics we are going to cover. *I will update the plan of the course with all the details you need week by week and post it online on Blackboard. Check the webpage of the course!*

#### **Part 1: Introduction (3 classes)**

B-B Chapters 1 - 4

- a. Overview
- b. Economic choice and the role of markets
- c. Supply and Demand

**Part 2: Output, Demand, Supply and Equilibrium** (8 classes)

B-B Chapters 8-10, 5-6

- a. GDP and the aggregate demand
- b. GDP Equilibrium
- c. Multiplier
- d. Supply side

**Part 3: Economic Policy and The Great Recession** (12 classes)

B-B Chapters 7, 11-17

- a. Central Bank and monetary policy
- b. Government and fiscal policy
- c. Growth and economic policy
- d. Inflation and unemployment
- e. The Great Recession of 2007

**Part 4: Open-Economy** (3 classes)

B-B Chapters 18-20

- a. Comparative advantage
- b. Exchange rate

# **ECON 2023 Microeconomics (+ S. I.) [Tentative Syllabus & Schedule [8/22/16]**

Fall 2016 & 1 hour (required) Supplemental Instruction (SI) [Check Blackboard & e-mail for assignments, updates & supplements.]

## **Welcome to microeconomics!**

**Text:** “Microeconomics: Private and Public Choice, 15<sup>th</sup> edition, Gwartney, Stroup, Sobel, and MacPherson (Cengage Learning, 2015) weekly Supplemental Instruction (50 minutes with testing), and in-class exams. ISBN: 9781285453569; New \$284; used \$213; e-book\$75.49

**Sign-up/register with Supplemental Instruction (SI) 50 minutes @week from available times. S.I. is scored and counts in grades. This should be open Thursday or by Friday of the first week of classes. Go to [http://class.uark.edu/?page\\_id=3](http://class.uark.edu/?page_id=3) click the S.I. tab, and continue from there.**

**On-line clips, transcripts, podcasts:** Federal Reserve Bank of St. Louis. Go to their “Economic Lowdown Podcast Series” <https://www.stlouisfed.org/education/economic-lowdown-podcast-series> for links to micro (& macro) topics. Go to “Economic Lowdown Video Series” <https://www.stlouisfed.org/education/economic-lowdown-video-series> for links to topics on demand, supply, equilibrium, the circular flow, and other topics.

**Blog (recommended):** [www.marginalrevolution.com](http://www.marginalrevolution.com) by Tyler Cowen, of *Discover Your Inner Economist* (Dutton, 2007). The *Arkansas Democrat-Gazette* business section is available Monday-Friday on campus through the readership program! Additional reference – David R. Henderson’s “The Concise Encyclopedia of Economics” at <http://www.econlib.org/library/CEE.html>

**Course Objectives:** FOR YOU (1) to engage in a survey of the issues & topics in micro & macro, (2) to introduce the terms & ways to analyzing economic issues, (3) to improve your ability to apply economic principles by going beyond lower level “learning,” such as definitions, (4) to develop the foundations for further work, or to serve as a last course only, & (5) be here to be able to interact and learn with other students in our class & in weekly Supplemental Instruction, (6) Other? \_\_\_\_\_.

Our class will help you to develop a better, deeper, lasting set of concepts & analytical skills to explore and to discover the joys of applying economic analysis to familiar as well as unfamiliar settings. Whew! It’s a process. It can open unexpected, unanticipated insights into human action. We will explore “seen” and the “unseen” elements of the economy. It can be challenging, & surprising. You’ll be supported by class, text, homework, quizzes, tests, study guide (w/summary), & weekly Supplemental Instruction.

Learning economics is similar to learning how to ride a bicycle. It is an “economic way of thinking.” Practice to establish your skills. Review. Practice, again. Review. Practice. Please think of me as your caring, older brother, or father (okay – grandfather), who wants to help you to learn to ride, or to ride better. You may have strong intuition and some skills doing this. Better riding involves balance, steering, guidance about the curve ahead in the road, along with how to handle an unforeseen or avoidable tumble. It requires your cooperation & practice. I’ll assist. You’ll practice the steps found in our text, class, & supplements. Similar to riding a bicycle, most things have to be learned your own way.

### **Some FAQs:**

**(1) Supplemental Instruction:** Sign ASAP by 8/26 (F) for an available SI session each week (max score 6 pts. x 13 wks. = 78 + 6 for survey – in our course grade) begins our 2<sup>nd</sup> week (first-come & first-served). No section changes. Missing lowers your scores and reduces opportunities to learn. Survey offsets scores/absences. Absent? Score = 0. Go to Supplemental Instruction (S.I.) at the Center for Learning and Student Success (CLASS) [http://class.uark.edu/?page\\_id=3](http://class.uark.edu/?page_id=3)

**(2) Be here for all exams. Three cumulative exams (100 pts.@) & the lowest exam-taken score will be adjusted if the Final Exam score is higher; if the Final Exam is lower there is not an adjustment; there is a (required) comprehensive Final Exam (100 pts.). Exams are given neither early nor late. There are no makeup exams b/c it is too difficult to make it equivalent to the other exam, or for it to be at the same moment of development faced by others. Please bring your Accu-Scan: Sept. 13 (T), Oct. 11 (T), Nov. 8 (T) & Final**

Exam Dec. 13 (T) 10:15-12:15 in our classroom. Going away with friends (or home) during finals? Great! Don't buy airline tickets too early. Parents want to take you on a trip and bought the tickets? Hopefully, they bought refundable tickets. Exams are given neither early - nor late. Exam grades are tentative for 1 week (except for the Final Exam).

(3) **Problems?** See me in the office. Sign-in when you visit to create a record.

(4) Record roll legibly each day. We both care that you're here. Didn't sign-in? Must be done at the class period. Expected absences  $\leq 3$  so  $> 3$  absences (regardless of the reason or rationale) are excessive. When you're not here, you absences run counter to course objective #5. Excessive absences undermine the course goals and will carry grade adjustments (TBD).

(5) **Grades:** Traditional UA with 90%+ = A, 80%+ = B, & so on. Mostly from on-line assignments, exams & S. I. There may be other assignments, pop quizzes, etc. Normally, exam scores are tentative for a week. Course grade = sum of points including S.I., and any other scored materials (likely about 500pts.-TBD).

(6) You must keep your grade from being "close." Cut-offs are based upon total points (not %) w/o rounding.

(7) Staying past the first week, when you can select another class, represents advance informed consent to abide by our syllabus (as adjusted).

(8) **Exams are returned once** (Later? Come to my "shop"!).

(9) **Recording or images?** Only with my advance, written permission, even with CEA eligibility. See me in my "shop" (WCOB 419) for details.

(10) **Academic integrity** standards apply. Check <http://provost.uark.edu/245.php>

(11) At this time, no laptops or any other electronic devices (b/c often abused or distracting). Thanks! Your own hand written notes imprint concepts best.

(12) Please **Focus.** No texting, ear buds, etc. –turn off anything w/on/off switch. Put it out of sight and out of hearing. These devices are incredible distractors.

(13) **Prepare ahead & after class.** Check class, Blackboard & e-mail ahead of class for updates.

(14) **Absences?** It's a "no fault" policy. "Excused" & "unexcused" (UA or not) are treated as if they are identical. Not here? You'll be unable to share, ask questions, or to have higher scores. Excessive absences ( $> 3$ ) will lower your course grade - TBD.

(15) **Keep your papers.**

(16) **Other accommodations?** Establish in our 1<sup>st</sup> week.

(17) **Other Issues or Field Trips?** See me in my office. Office sign-in is required. Thanks!

(18) Relax & enjoy developing your econ skills.

(19) Student suggestion #1? "Should have used our text better."

(20) Check Final Exam times for all classes.

(21) **Inclement weather and/or safety issues?** <http://emergency.uark.edu>

(22) **OTHERS: Illness?** Get well, soon. You may have to retake the course. **Religious observances?** Great! **Missed class?** Check with a "study buddy" (in SI and/or from our 3<sup>rd</sup> class).

**Other Areas:** (1) **Not engaged?** (2) **Unprepared?** **Questions?** Seek help, in SI &..., *quickly*. (3) **Representing UA?** Avoid exam days. (4) **Our time immediately ahead of class involves setups, along with immediately afterwards, so please don't try to use as office time.** (5) **If it's important, see me in the office – don't just e-mail me.** (6) You are expected to clearly know written or oral instructions & to complete/submit assignments as due. Some may be graded while others may be checked.

\*\*\*\*\*  
Prof. Gay, **Office:** WCOB 419, Sign-in at office; by appointment TTh1:00-1:30, & "walk-in" T1:30-2:30, W10-11:30; & other times by mutual agreement (except Wednesday & Friday afternoons).

**E-mail Hours** normally checked 1-2 times @ day (M – F) at my desktop computer - [dgay@uark.edu](mailto:dgay@uark.edu)

**Required:** Include our course and meeting hour in the subject line. S.I. & I are here to help. Some FAQs are done in class & others are in your S.I. Some FAQs are "pulse checkers" while others resemble exam questions. S.I. focus is on small group Q&A.

\*\*\*\*\*

## WELCOME to ECON 2023 Principles of Microeconomics

**Week#1.** 8/23 Cooperation & Exchange – Ch. 1; Discover econ principles (auction). **BB sign-in & use. (1) an econ way of thinking, (2) keys to economic prosperity**

8/25 Continued de-briefing from auction; S&D; Efficiency & specialization, approach & tools (Chs. 1-2); **Workshop (5 min.): Reading Textbooks Effectively (¼ + wished they'd used chapters better; focused on examples & FAQs; summaries (both text and study guide)**; review. Ahead of each class use the podcasts (& videos) in our syllabus; Self-Interest & Competition podcast (6:21) from the St. Louis Fed [http://www.stlouisfed.org/education\\_resources/economic-lowdown-podcast-series/the-role-of-self-interest-and-competition/](http://www.stlouisfed.org/education_resources/economic-lowdown-podcast-series/the-role-of-self-interest-and-competition/) **Sign-up & keep your required SI section by 8/26 (F) S.I. weekly 50 minute sessions begin next week for the remainder of the semester (graded for 13 weeks but not the last week of classes).**

**[Staying past our first week, when you could change sections/courses constitutes advance, informed consent [You agree and accept] for our syllabus & any adjustments.]**

**Wk#2.** 8/30 Ch. 3-1→3-2 The Econ Problem, Opportunity Cost, & Specialization & Trade; Choice, scarcity; Podcast series, (5:43) <https://www.stlouisfed.org/education/economic-lowdown-podcast-series/episode-1-opportunity-cost> Ch. 4 Intro to the **Law of Demand**  $P_x \uparrow \rightarrow Q_x \downarrow$  or  $P_x \downarrow \rightarrow Q_x \uparrow$  [*cet. par.*];  $D \neq Q_d$ ;  $\Delta D \neq \Delta Q_d$ ; **D shifters shift**; “Study Buddy” links with others in class; **Use the Demand video, transcript, & podcast** (6:57) ahead of class <https://www.stlouisfed.org/education/economic-lowdown-video-series/episode-2-demand> Bring a sheet of graph paper from our Blackboard site b/c it can help to verify a precise graph; review.

9/1 Ch. 3 Continue with demand & shifters; **Workshop: Exams** (10 min.); review.

**Wk#3.** 9/6 Ch. 3-3→3-4; Supply (in more detail); Video series (6:17), the transcript, **& supply** video at <https://www.stlouisfed.org/education/economic-lowdown-video-series/episode-1-supply> Shifters; review.

9/8 Supply & Demand as Coordination; Equil. video (8:08); **& video** for  $P > P^{equil.}$  or  $P < P^{equil.}$ ; review <https://www.stlouisfed.org/education/economic-lowdown-video-series/episode-3-equilibrium> & price signals pod (11:31) [http://www.stlouisfed.org/education\\_resources/economic-lowdown-podcast-series/price-signals/](http://www.stlouisfed.org/education_resources/economic-lowdown-podcast-series/price-signals/)

**Wk#4.** 9/13 **Exam A (Chs. 1→3, 4-2, and other)**

9/15 Demand and Intro to elasticity of demand  $E_d$  (Ch. 7-3→7.6); Alfred Marshall’s puzzle; 3 factors affecting the degree of sensitivity of demand; prices determined by the expected reaction of buyers; **connect  $\Delta P \rightarrow \Delta \$$ pending**; implicit and explicit models of D&S and mkt. clearing; general direction of changes ( $\Delta D$ ,  $\Delta S$ , and  $\Delta$ both for  $\Delta P$  and/or  $\Delta Q$  to  $\uparrow$  or  $\downarrow$  or uncertain?) versus “plug & chug” numerical estimates; Applications, & factors affecting  $E_d$  & thus  $\Delta \$$ ; **link how a  $\Delta P$  might alter  $\Delta \$$  based upon  $E_d$  being elastic, inelastic, or unitary**; ahead of class use the  $E_d$  podcast from the St. Louis Federal Reserve Bank site (11:46) <https://www.stlouisfed.org/education/economic-lowdown-podcast-series/episode-16-elasticity-of-demand> additional elasticities (supply, cross elasticity, income elasticity); review.

**Wk#5.** 9/20 D&S and  $E_d$  and other elasticities; Ch. 7-3→7-6; Exam A returned with commentary; review.

9/22 Price ceilings and floors; post-exam samples; review.

**Wk#6.** 9/27 Costs that Matter; Ch. 8-1→8-6

9/29 “How One Business Grew to be Huge” in-class writing assignment.

**Wk#7.** 10/4 LR with entry & exit; Ch. 8-7→8-9; review.

10/6 Perfectly Competitive or Price-Taking Markets – Ch. 10-1→10-3, 10-6→10-8; review.

**Wk#8.** 10/11 (T) **Exam B (Chs. 1→3, 4-2; “new” 7→8, 10-1→10-3, 10-5→10-8, and other)**

10/13 Price-Makers 1; Ch. 11; monopolies, monopolistic competition; review.

**Wk#9.** 10/18 **Student Fall Break (no class).**

10/20 Price-Makers 2; oligopoly, cartels; Exam B returned with commentary; review.

**Wk#10.** 10/25 US/EU Antitrust; “What if the ‘Bigness’ of Business is ‘Badness’?” (supplement); review.

10/27 “Market Success and Failure”; Ch. 5-1→5-4; review.

**Wk.#11.** 11/1 “Government Success and Failure”; Ch. 5-5→6-2; review.

11/3 Economics of Political Action; Ch. 6-3; 6-5→6-7; review.

**Wk#12.** 11/8 (T) **Exam C (Chs. 1→4, 7→8, 10; “new” 5, 6, 11, 12, and other).**

11/10 Global Trade in Perspective (supplement).

**Wk#13.** 11/15 Global Trade -1; Ch. 16-1→16-4 imports & fees; Exam C returned w/commentary; review.

11/17 Global Trade – 2; Ch. 16-5→16-7, and supplements; post-exam samples; review.

11/18 (F) Last day to receive the mark of “W” w/o withdrawing from all classes.

**Wk#14.** 11/22 **In-class writing assignment - Adam Smith, morals, ethics, and economics.**

11/24 UA closed (holiday).

**Wk#15.** 11/29 Growth & Causes of Growth; review.

12/1 An Economic Way of Thinking; review.

**Wk#16.** 12/6 **Final Exam In-class Review**; last day for all score Qs (72 entered as a 27?). Last day to retrieve unclaimed materials. Office hours end.

12/8 Final Exam In-class Review. [Last day to withdraw from all classes – keeping none of them.]

12/12→12/16 UA **Final Exams** Departing “early”? Purchase refundable tickets if it alters your scheduled final.

12/13 (T) **Comprehensive Final Exam 10:15-12:15**; **Our Final Exam is taken in our regular classroom.**

Leave a Self-Addressed Stamped Envelope (SASE) at our exam only, and your Accu-Scan will be sent to you.

Please: No telephone or e-mail “tag” or responses or “discussion” or “negotiation” about grades. Questions?

See me during the first week of the spring 2017 term classes. **Thanks -**





UNIVERSITY OF  
**ARKANSAS**  
SAM M. WALTON  
COLLEGE OF BUSINESS

**COURSE SYLLABUS**

Course: **WCOB 1111 Freshman Business Connection**

**Course Description:**

Freshmen Business Connections is an introductory course designed to provide exposure to the different opportunities that a business degree can offer to your future. This course is also designed to acquaint you with other freshmen business students through common courses: WCOB 1111, Freshmen Business Connections; WCOB 1120, Computer Competency; WCOB 1012, Legal Environment of Business; and COMM 1313, Public Speaking. In addition, we will focus on personal development tools necessary to succeed in the Sam M. Walton College of Business and the University of Arkansas.

**Course Objectives:**

Upon completion of this course, the student should:

- distinguish between various business majors;
- gain an understanding of career options and opportunities in business;
- apply personal development skills to include time management, stress management, financial planning, health and wellness, diversity, and team building;
- complete an academic plan;
- understand professionalism and ethical standards in the business profession;
- connect with other students, faculty, staff, and other resources and organizations within the Walton College and the University of Arkansas;
- be proficient in Microsoft programs and the Walton College computing facilities.

**Grading Policy:**

Students will receive a grade of *A, B, C, D, or F* for Freshmen Business Connections equivalent to one hour of credit. Evaluation will occur in the following areas:

- 1) Completion of assigned exercises and classroom activities including developing and maintaining an academic plan. Assignments are due by Friday at 4:30pm each week.
- 2) Attendance.

Grading will be based on the following combinations of attendance and assignments:

- A - Student misses no more than 2 class meetings or 2 assignments
- B - Student misses no more than 4 class meetings or 4 assignments
- C - Student misses no more than 6 class meetings or 6 assignments
- D - Student misses no more than 8 class meetings or 8 assignments
- F - Student misses more than 8 class meetings or 8 assignments

Boston Bucks – students will have an opportunity to earn bonus points by gaining Boston Bucks throughout the semester. Boston Bucks are not intended to replace attendance and assignments, but may be incentives for personal development, connections and reward.

### **Attendance:**

Attendance is required. Journal assignments will be made on the basis of mentoring session activities, class discussion, required textbooks and guest speakers. It is important that students attend all classes to ensure the successful completion of this course. Interaction is valuable to make this class progress well. When you are absent, you cannot contribute to nor benefit from information.

### **Required Textbooks:**

Boston, K. and Hood, J. (2010). *Freshman Business Connections, Second Edition*. Dubuque, IA: Kendall/Hunt Publishing Company.  
University of Arkansas Catalog of Studies, 2012-2013

### **Cellular Phones and Texting:**

Out of respect for your instructor, your classmates and guest speakers, please turn off all cellular phones upon entering class. Students who text and/or make phone calls during class time will be considered absent and asked to leave. This practice should also be applied to all of your classes and other appropriate programs.

### **Academic Integrity:**

The University of Arkansas demands that all adhere to the rules of academic integrity. Please refer to your University Catalog for a complete discussion of academic integrity.

### **Equal Treatment for All**

The University Catalog reprints the Campus Council Statement on Discrimination. In the spring of 1983, the Campus Council adopted a statement on equal treatment, amended in fall 1991: "The Campus Council of the University of Arkansas, Fayetteville, *does not condone discriminatory treatment of students or staff on the basis of age, disability, ethnic origin, marital status, race, religious commitment, sex, or sexual orientation in any of the activities conducted on this campus. Members of the faculty are requested to be sensitive to this issue, when, for example, presenting lecture material, assigning seating within the classroom, selecting groups for laboratory experiments, and assigning student work. The University faculty, administration, and staff are committed to providing an equal educational opportunity to all students.*"

### **Inclement Weather Policy:**

Although the University prides itself on never closing, it has closed on occasion in the past. Unless the University is closed, I will make every effort to meet this class.

Please **note** that the university inclement weather policy applies to the staff but not to the students and faculty. If the public/tax school systems are closed, the university may remain open for classes and/or the inclement weather policy may be in force.

You can find out if the University is closed in one of the following ways:

- \* call 575-7000 for announcements about University closings.
- \* call University switchboard at 575-2000.
- \* listen to KUAF Radio, 91.3 and other radio stations.
- \* online, check the U of A website at [www.uark.edu](http://www.uark.edu)

## **Tentative Schedule:**

Week of August 20  
Icebreakers/Introductions  
Time Management/Library

Week of August 27  
Time Management  
WCOB 1120 Video

Week of September 3  
Health and Wellness

Week of September 10  
Ethics and Professionalism

Week of September 17  
Academic Integrity  
**Walker Hall Auditorium**

Week of September 24  
Diversity in the Workplace

Week of October 1  
The Walton College Writing Center  
**Walker Hall Auditorium**

Week of October 8  
Research Interests

Week of October 15  
Financial Management – Credit Counseling of Arkansas (CCOA)  
**Walker Hall Auditorium**

Week of October 22  
Preparing for your Academic Career  
**Walker Hall Auditorium**

Week of October 29  
Preparing for Your Academic Career - Registration

Week of November 5  
Your Business Career  
UA and Walton College Career Development Center  
**Walker Hall Auditorium**

Week of November 12  
Guest Business Executive  
**Walker Hall Auditorium**

Week of November 19  
Safety

Week of November 26  
Turkey

Week of December 3  
Wrap-up and Evaluations

## Course Syllabus



### ISYS 1120 – Computer Competency Requirement

Ms. Erica P. Holliday  
Information Systems Dept  
Sam M. Walton College of Business  
Fayetteville, Arkansas

E-mail: EHolliday@walton.uark.edu  
Office Hours: By Appointment Only

### 1<sup>st</sup> 8 Weeks Fall 2015 Session (August 24, 2015 – October 13, 2015) ISYS 1120: Computer Competency Requirement (Testing Lab WCOB 250)

Welcome to Computer Competency! E-mail and Blackboard will be used as the primary means of communication between my students and me throughout the session. I strongly encourage you to use e-mail or office hours to talk about the assessment or to receive any assistance that you might need. My office hours will be by appointment only. I do my best to work around your schedule if you need assistance. Please contact me if you need to make an appointment.

#### Assessment Description:

Students entering the Walton College are expected to demonstrate the necessary level of computer skills, in order to develop a strong foundation in their later courses. The skill set will include the following modules: MS Windows, Word, Excel, and PowerPoint with an emphasis on Excel. Deficiencies may be remedied through appropriate self-paced, computer-based instruction.

#### Prerequisites:

Student must receive a 70% or higher on the placement exam given by Walton Advising Center. Any information or inquiries on enrollment should be directed to wcobcct@walton.uark.edu.

#### Required Registration Code for Assessment & Training:

Title: SAM 2013 Assessment and Training ISBN: 9781285458502  
Publisher: Course Technology



May be purchased at the Arkansas Union Bookstore, Campus Bookstore, Dickson Street Exchange Online website for purchasing <http://www.cengagebrain.com/course/1-20B9FB3>.

**If purchasing online, be sure the item you add to the cart says “SAM 2013 Assessment & Training Instant Access Code” for the listed price.** If you accidentally purchase the incorrect code, then you will not be given access to the course assignments. Cengage Customer Service will have to be contacted to refund and provide you with the correct access code.

No additional textbook is required; however, if a student prefers to purchase a textbook in addition to the SAM 2013 software in order to learn the material MS Office skills, we recommend the following textbook:

#### Optional Book Purchase:

Title: New Perspectives on Microsoft® Office 2013, First Course ISBN: 978-1285167640 Publisher: Course Technology ©2013 Ann Shaffer | Patrick Carey | June Jamrich Parsons | Dan Oja | Kathleen T. Finnegan

**The registration code inside the registration packet may only be used one time and is unique to each student.**

## ISYS 1120 – Computer Competency Requirement

### **Optional MOS Certification Voucher Purchase:**

If you are interested in the completion of the Microsoft Office Specialist (MOS) Certifications (excellent addition to your resume and future employability skill set), you may purchase exam Certiport vouchers from the bookstore or online at <http://www.cengagebrain.com/course/1-23NGEOT>. All testing must be completed at a Certiport testing center. Further information can be found on the course Blackboard.

Those interested in taking the MOS certifications can contact Brittany Bright, [bbright@walton.uark.edu](mailto:bbright@walton.uark.edu), at the end of their session to request complimentary online access to MOS Certification preparation materials. Further instructions for accessing materials will be provided at that time.

### **MOS Certification Paper Exam Voucher:**

*(Note: This is available in the campus bookstore - it is a printed card and not an online purchase. Use the website provided above for an online purchase.)* ISBN: 1-4239-2451-7

### **Value of the Assessment:**

This assessment will evaluate the student's ability with the required exams and expose the student to the tasks that will be required for future business courses utilizing MS Office 2013 and Windows.

### **Assessment Objectives:**

The purpose of this assessment is for students to demonstrate knowledge of the minimum computer skills needed in order to continue in the Walton College pre-business core classes. The assessment will cover the following applications:

- MS Windows
- MS PowerPoint
- MS Word
- MS Excel

### **Assessment Procedures:**

We have scheduled testing days and times Friday through Sunday (please see testing schedule on Blackboard and at the end of the syllabus). **Lab assistants, and/or I will be available during those sessions to help if there are technical difficulties, to input passwords, to help with the training lessons, or if the computer is counting a task/question wrong when you know your process/answer is correct. Lab assistants CANNOT help you with questions that you do not know. The training lessons are there to prepare you for the MS Word, MS Excel, MS PowerPoint, and Windows exams. Tests may not be taken outside of the assigned lab. The lab assistant or administrator must enter individual test passwords into the system for you. Your University of Arkansas ID will be required to be displayed at all times.**

### **What to Bring for Testing:**

- **You are required to bring your ID with you to the WCOB 250 Testing Center. No tests may be taken without your University ID.**
- **You will need to bring your registration code the *first time* you come to a testing session if you have not already logged on to the SAM 2013 program.**

### **Communication between Administrator and Student:**

We will be using the Blackboard software. The software allows for the administrator to post announcements and exams completed. The website address is <http://learn.uark.edu>. **It will be each student's responsibility to check the assessment blackboard page for news and/or announcements, as well as any changes and/or additions to the tentative schedule.** This webpage and e-mail will be used extensively throughout the session as our "communication tool."

### ISYS 1120 – Computer Competency Requirement

#### Tutorials:

The exam tutorials within SAM are **required for ALL students prior to testing**. No exceptions. You only receive credit if you complete the “Apply” tab at the bottom and click on “Task Complete.” The Observe and Practice tabs are optional, but they will help you with explanations of the tasks. Tutorials are available in the SAM 2013 Program the Windows, MS Word, MS PowerPoint, and MS Excel exams. Tutorials may be worked at any time on your personal computer, WCOB Lab 250, WCOB Lab 112, or any other general access computer lab, including the library. If you have questions about the tutorial material, please ask the administrator or a lab assistant for assistance.

The training tutorials are not busy work. Each of the concepts found within these training tutorials **ARE** on your test. Take them seriously. Be prepared for your test. Do not click because you are told to, understand why you're clicking. **If you're using a Mac computer for the training tutorials**, you will run into issues with right clicking, functions keys, and the delete key. The SAM 2013 website will save your progress if following instructions above, so you can complete these tasks on a PC computer (there are only 3-4, so these could be completed in the testing lab). If possible, I recommend using a PC computer for all of the tasks within the training tutorials. You will be using a PC during testing.

#### How to Get Started: (Logging In)

- Purchase the SAM 2013 registration code for Assessment & Training (ISBN and website provided on page 1)
- Go to the SAM 2013 <http://sam.cengage.com/> website.
- Enter your provided username (your complete uark e-mail address i.e. [username@uark.edu](mailto:username@uark.edu), **NOT** [username@email.uark.edu](mailto:username@email.uark.edu)). **Note** You will **NOT** login with a username that you created yourself. Your username has been created and provided to you. No exception.
- Enter your default password, "changeme" (without the quotes). Then click on the "Login" button. **Do NOT click on the "New User" button**. You will not need an institution key for this course. I have already entered your information into the database. **If you're prompted for the CengageBrain password...this is the password that you used to create an account if you purchased your access code online or if you created an account through the "New User" option mentioned above. If you do not know this password, Cengage Technical Support (1-800-990-8211) can reset this for you.**
- Enter your SAM 2013 18-digit registration code when prompted (this is what you purchased from the bookstore or online).
- Go to the "Activity List" tab in the top menu to begin working on your Training Tutorials! **(They are required!)**

Your user name and password will be active for your academic career. You are welcome to revisit the lessons if you need to do so.

#### Exams:

A score of 80% or better on each exam is needed to satisfactorily complete each exam and to satisfy the requirements for this assessment. Once you have scored 80% or better you **do not** need to retake the exam to improve your score. The score above 80% is not significant towards the completion of the assessment. You receive the same credit for 80% as 99%. **You may NOT use notes, texts, exams, lessons, the Internet, software applications, or other students' help when taking the exams**. Students sitting next to you are not allowed to take the same exam version at the same time as you.

For all exams, MS Excel; MS Word, Windows, and MS PowerPoint, you will have 2 attempts to complete the exams with a score of 80% or better. If you fail to complete the exams with an 80% or better after 2 attempts, you will be dropped from the course. You will not be able to register for or will be administratively dropped from WCOB 1023 – Business Foundations and/or WCOB 1033 – Data Analysis. Failure to complete the requirements of ISYS 1120 will result in you having to take either an approved ISYS 1120 substitute or ISYS 1123 – Business Application Knowledge. Please contact the Walton Advising Center offices at 479-575-6308 or go to WCOB 328.

## Course Syllabus



### ISYS 1120 – Computer Competency Requirement

For all four exams, there will be two versions of each exam (Versions A and B). **You are only required to pass one of the versions.** You do not need to pass both versions. Each version may be taken once in attempt to score 80% or higher.

#### Due Dates:

All four of the exams (Excel, Word, Windows, and PowerPoint) for this course must be completed by **October 11, 2015 at 7:30 PM**. Failure to pass these exams with an 80% or higher by the above deadline, will result in being withdrawn from the course. You will not be able to register for or will be administratively dropped from WCOB 1023 – Business Foundations and/or WCOB 1033 – Data Analysis. Failure to complete the requirements of ISYS 1120 will result in you having to take either an approved ISYS 1120 substitute or ISYS 1123 – Business Application Knowledge. You will not be eligible for future enrollment in ISYS 1120.

#### Grades:

**Final scores will be computed as the following:**

Successful completion of all 4 exams will result in a grade of: **S – Satisfactory Completion.**

Unsuccessful completion of the required 4 exams by the October 11, 2015 deadline will result in a grade of: **W - Withdrawal.**

#### Testing Procedures:

This semester we will not have testing reservations as previous semesters unless necessary to implement. Students will test on a walk-in basis only. If a computer is available in WCOB 250, you will be able to complete as many tests as you can in a 1 ½ hour time period. After that time period has expired, if there are still computers available for use, you may continue working to complete your exams. However, if there are no computers available and there are students waiting to have access to a computer, you will have to go to the back of the line, wait for another computer to become available, and then you will have another 1 ½ hours to test.

#### Accommodations:

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures).

**Students are responsible for requesting accommodations from the Center for Educational Access (CEA)** who will then notify your instructor. The Walton College policy is that any student must also request testing accommodations from their instructor. Schedule a meeting with me in my office to discuss necessary arrangements, as needed.

#### Attendance Policy:

This is a self-directed assessment so you will be responsible for taking the exams within the timeframe provided.

**My best advice to you is to not wait until the last two days prior to the deadline to complete these exams. It is your responsibility to take advantage and manage your time with the available testing days, times, and deadlines. Because ample time is provided for all deadlines, no exceptions will be made past the deadlines unless there are extenuating circumstances. If there are extenuating circumstances at or near the deadline, the only consideration for an extension is if significant progress has been made towards the completion of the exams and proper documentation of the circumstance(s) is provided. If you have conflicts with the available testing schedule (i.e. University of Arkansas Athletics practice schedule) and are not able to attend any of the available times, you will need to contact your instructor within the 1<sup>st</sup> week of class.**

## Course Syllabus



### ISYS 1120 – Computer Competency Requirement

#### **Inclement Weather:**

Should we have bad weather during this semester, I would expect you to use your best judgment regarding attending testing sessions. If classes are cancelled (University of Arkansas closes), RazAlert will notify those signed up for the service and a recording will be available at the telephone number 575-7000 and announced on television and/or radio. This recording will also include Razorback Transit operations information as well. Please see the inclement weather policy located on the University's web page (<http://www.uark.edu>) for further information. Also KUAF, 91.3 FM, the University's public radio station, is another good source for receiving information.

#### **Testing Behavior:**

Appropriate testing behavior is expected of the instructor and all students. Inappropriate and disruptive testing behavior (inappropriate language and gestures, testing disruptions, disrespect to other students, lab assistants, or instructors, and other behavior as determined by the instructor) will not be tolerated and will result in possible removal from the assessment and /or disciplinary action as per the student handbook. There should be no talking during testing. **Tests are to be done individually and independently. You may not get help from another student. Another person may not take your exams for you.** Cell phones and digital music players may not be used during testing.

#### **Cell Phones:**

Cell phones must be turned off and put away during test taking.

#### **Cheating – No Tolerance – Academic Honesty:**

There is absolutely NO Tolerance for cheating. This is a testing environment and testing is to be completed individually, independently, and with solely your own effort.

I am steadfast to the principle of academic honesty and I expect each student to maintain a high standard of academic integrity. I will not and do not tolerate cheating. My pledge to you is to provide a learning environment that is conducive to academic honesty in and out of the classroom. I support the University of Arkansas' policy on academic dishonesty (*University of Arkansas: Undergraduate Studies Catalog.*) I will investigate any and all forms of academic dishonesty.

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

If you are caught cheating, you will be not allowed to take any exams and will be withdrawn from the ISYS 1120 Computer Competency Requirement Assessment. If you have finished your 4 exams and are caught cheating you will be withdrawn from the ISYS 1120 Computer Competency Requirement Assessment. As a result of withdrawal, you will need to register for ISYS 1120 again in the next semester and you will not be able to register for or will be administratively dropped from WCOB 1023 – Business Foundations and/or WCOB 1033 – Data Analysis. In any event, *all grade sanctions* must be reported to the **Office of Community Standards and Student Ethics (OCSSE)**, which may decide to take further action such as expulsion from the University of Arkansas.

Academic dishonesty involves acts that may subvert or compromise the integrity of the educational process at the University of Arkansas. Included is an act by which a student gains or attempts to gain an academic advantage for himself or herself or another by misrepresenting his or her or another's work or by interfering with the completion,

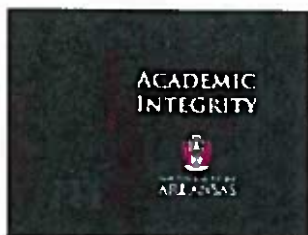


### ISYS 1120 – Computer Competency Requirement

submission, or evaluation of work. These include, but are not limited to, accomplishing or attempting any of the following acts as stated by the Catalog of Studies that relate to this course:

- Using any materials that are not authorized by the instructor for use during an examination.
- Copying from another student's computer/paper during an examination.
- Collaborating during an examination with any other person by giving or receiving information without specific permission of the instructor.
- Stealing, buying, or otherwise obtaining information about an examination not yet administered.
- Collaborating on laboratory work, take-home examinations, homework, or other assigned work when instructed to work independently.
- Substituting for another person or permitting any other person to substitute for oneself to take an examination.
- Sabotaging of another student's work.
- Falsifying or committing forgery on any University form or document.
- Committing any willful act of dishonesty that interferes with the operation of the academic process.
- Facilitating or aiding in any act of academic dishonesty

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'. Also, be sure to view Provost Gaber's video on Academic Integrity for students here at the University of Arkansas.



#### WATCH VIDEO

Academic Integrity for Students

Duration: (3:43)

User: universityarkansas – Added: 8/16/12

YouTubeURL: <http://www.youtube.com/watch?v=LpjVjJWpb8w>

#### **Equal Treatment for All:**

The University Catalog reprints the Campus Council Statement on Discrimination. In the spring of 1983, the Campus Council adopted a statement on equal treatment, amended in fall 1991: "The Campus Council of the University of Arkansas, Fayetteville, **does not condone discriminatory treatment of students or staff on the basis of age, disability, ethnic origin, marital status, race, religious commitment, sex, or sexual orientation in any of the activities conducted on this campus. Members of the faculty are requested to be sensitive to this issue, when, for example, presenting lecture material, assigning seating within the classroom, selecting groups for laboratory experiments, and assigning student work. The University faculty, administration, and staff are committed to providing an equal educational opportunity to all students.**"

#### **Disclaimer:**

The instructor may deviate from the schedule and/or make changes to the syllabus. Changes from the schedule/syllabus will be announced on blackboard, and via e-mail.

**ISYS 1120 – Computer Competency Requirement**

Available Testing Hours Schedule  
ISYS 1120 –Fall 2015  
1<sup>st</sup> 8 Weeks

**Friday**  
**12:00 PM – 7:30 PM**  
**Saturday**  
**8:00 AM – 7:30 PM**  
**Sunday**  
**12:00 PM – 7:30 PM**  
**(08/28/2015 – 10/11/2015)**

**Lab Closed**  
**September 5<sup>th</sup> – Home Football Game**  
**September 19<sup>th</sup> – Home Football Game**

**WCOB 250 – Testing Computer Lab**  
**Tests must be taken in the Testing Computer Lab**

**Come in the testing computer lab at your convenience during available testing days and hours to take your exams**

**You can attempt and complete as many tests as you want during the available testing days and times**

**Deadline – Sunday, October 11, 2015 7:30 PM**

**MS Word (Either Version A or B but not both)**  
**MS Excel (Either Version A or B but not both)**  
**MS PowerPoint (Either Version A or B but not both)**  
**Windows (Either Version A or B but not both)**

**Note: Please contact me within the first week of the session if you have testing schedule conflict questions.**

**Disclaimer:** Please note that this schedule is tentative and changes will be made to it as deemed necessary.

## Course Syllabus



### ISYS 1123 – Business Application Knowledge

Dr. Erica Holliday  
Information Systems Department  
Sam M. Walton College of Business  
Fayetteville, Arkansas

E-mail: EHolliday@walton.uark.edu  
Office Hours: By Appointment Only

### ISYS 1123 Business Application Knowledge On-Line Course

#### Course Description:

An introduction to computer literacy using business application software: email; Internet; word processing; spreadsheets; presentation; database; collaborative/groupware; and integration of computer applications. This course introduces the student to computer Concepts and Microsoft Office - Word, Excel, Access, and PowerPoint. The student will learn to use Microsoft Office to manage finances, work with formulas, charts and graphics, and the development of professional worksheets and presentations. Students learn business computing through appropriate self-paced, computer-based instruction. *Non-degree credit for business students; may be used to fulfill WCOB 1120 degree requirement.*

#### Student Learning Outcomes

- Define concepts, conventions, and terminology associated with the current computing technology used in business
- Cite the commonly accepted characteristics of professional etiquette in business communications.
- Demonstrate effective use of **Blackboard**
- Demonstrate fundamentals of file management & apply basic knowledge of working with **Microsoft Windows**
- Employ selected **Microsoft Office** applications in business settings (**Microsoft Word, Excel, and PowerPoint**)
- Use the **Internet** and demonstrate its use in business research
- Assemble and apply various computer technologies to ensure success personally and professionally
- Prepare professional documents, electronic spreadsheets, databases, and presentations as needed in business environments

#### **Provided Resource: (No additional purchase required)**

**SAM 2013 Assessment, Training, and Projects w/MindTap Instant Access Code.** *Shaffer/Carey/Parsons/Oja/Finnegan.*

This resource is provided to you by the university. You are not required to purchase it. You will be provided with the instructions to access your resources.



Microsoft  
Office 2013



## Course Syllabus



## ISYS 1123 – Business Application Knowledge

### **Optional MOS Certification Voucher Purchase:**

If you are interested in the completion of the Microsoft Office Specialist (MOS) Certifications (excellent addition to your resume and future employability skill set), you may purchase exam Certiport vouchers from the bookstore or online at <http://www.cengagebrain.com/course/1-23NGEOT>. All testing must be completed at a Certiport testing center. Further information can be found on the course Blackboard.

Those interested in taking the MOS certifications can contact Brittany Bright, [bbright@walton.uark.edu](mailto:bbright@walton.uark.edu), at the end of the semester to request complimentary online access to MOS Certification preparation materials. Further instructions for accessing materials will be provided at that time.

### **MOS Certification Paper Exam Voucher:**

*(Note: This is available in the campus bookstore - it is a printed card and not an online purchase. Use the website provided above for an online purchase.)*

ISBN: 1-4239-2451-7

### **Communication between Administrator/Coaches and Student:**

We will be using Blackboard and its features for communication in this on-line course. Blackboard allows for the posting of announcements, assignments, grades, sending email, group discussions, and virtual office hours. The website address is <http://learn.uark.edu>. It will be each student's responsibility to check the blackboard page for news and/or announcements, as well as any changes and/or additions to the tentative schedule. This webpage and e-mail will be used extensively throughout the session as our "communication tool."

### **Blackboard & Collaborate Support**

If you have any questions about Blackboard contact Blackboard Support: 479.575.6804. The hours are:

- Mon - Thurs 7 am – 10 pm
- Friday: 7 am – 5 pm
- Saturday: 11 am – 4 pm
- Sunday 6 pm – 11 pm

You can also contact Blackboard support by emailing [bbhelp@uark.edu](mailto:bbhelp@uark.edu).

### **After-Hours Support**

If Blackboard is not responding, or there are problems with the system after business hours, please call 479.575.2904. The appropriate personnel will be notified.

### **Course Content Support**

If you have any questions about the course content (assignments, deadlines, etc), please contact your instructor, Erica Holliday. You can contact your instructor at [EHolliday@walton.uark.edu](mailto:EHolliday@walton.uark.edu) or 479-575-4557. Email will receive the quickest response. I will respond to emails within 48 hours (business days). Do not email me 1 hour prior to your assignment deadline & expect a response in time to resolve an issue (and an extension will not be provided when you do so).

## Course Syllabus



## ISYS 1123 – Business Application Knowledge

### Hardware/Software Requirements

#### Course Software Requirements

ISYS 1123 will **require that you have Microsoft Office 2013 for completion of class projects**. Prior versions of Microsoft Office will not have all of the features and options needed. Mac 2011 is not fully compatible with the assignment features in this course. **If you have a Mac, then it will be your responsibility to make arrangements to use a PC (either on or off campus)**. The required version of MS Office is not available for the Mac and it is not fully compatible with the testing site used for this course due to flash incompatibilities. *It is at the student's own risk if a Mac is used.*

#### VLab Option for Office 2013 Access & Mac Users

The university has a virtual lab that you as a student have access to called VLab. You can login to VLab by going to <http://vlab.uark.edu/>. Follow the on-screen instructions for logging in to gain access to Office 2013. **While this may be used for projects and quizzes, you will need to seek an alternate computer option for completion of the proctored midterm and final exam.** If you choose to disregard the recommendation not to use a Mac, and experience issues such as not being able to type, not being able to right click, or the flash in your browser crashing during your exams...you will not receive points to make up for this.

In order to accommodate online exam proctoring, you must also have access to a webcam. There are a few computers in the library, the Union computer lab, and the Student Technology Center (STU) that will provide alternative options if needed. Refer to the Resources link on the course Blackboard for more information on availability of these resources.

#### Blackboard Requirements

If your computer does not have the proper hardware, Blackboard may run slowly or may not run at all. Prior to using Blackboard on your computer, compare your current system configuration with the system requirements below.

For more assistance, refer to the Blackboard [Support Checklist](#).

Blackboard occasionally schedules "down time"; users will be notified in advance through a system-wide announcement so schedule your online work accordingly. If you are experiencing difficulties with the operation or navigation of Blackboard you can visit the [UA Blackboard Help web site](#).

#### Etiquette Policy

Remember you are in a college level course, so you are expected to approach all assignments in a professional and intelligent manner. This means in all communications (via email, blog posts, wiki activity, etc) you should:

- Use correct spelling and grammar
- Avoid use of emoticons
- Avoid use of net abbreviations (LOL, idk, etc)
- Avoid the use of slang (sup!, that's cool!, etc)

When posting comments on other people's work in blogs, wikis, or peer reviews keep your tone positive and encouraging. Use terms like "I think" or "I believe", "such and such would be better" instead of "you should" or "you need to" "change such and such." It is recommended that you review the [Code of Student Life from the Student Handbook](#).

## Course Syllabus



## ISYS 1123 – Business Application Knowledge

### Academic Integrity Policy

There is absolutely **NO Tolerance** for cheating. I am steadfast to the principle of academic honesty and I expect each student to maintain a high standard of academic integrity. I will not and do not tolerate cheating. My pledge to you is to provide a learning environment that is conducive to academic honesty in and out of the classroom. I support the University of Arkansas' policy on academic dishonesty (*University of Arkansas: Undergraduate Studies Catalog*.) I will investigate any and all forms of academic dishonesty.

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In any event, *all grade sanctions* must be reported to the *Office of Community Standards and Student Ethics (OCSSE)*, which may decide to take further action such as expulsion from the University of Arkansas.

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- Using any materials that are not authorized by the instructor for use during an examination.
- Copying from another student's computer/paper during an examination.
- Collaborating during an examination with any other person by giving or receiving information without specific permission of the instructor.
- Stealing, buying, or otherwise obtaining information about an examination not yet administered.
- Collaborating on laboratory work, take-home examinations, homework, or other assigned work when instructed to work independently.
- Substituting for another person or permitting any other person to substitute for oneself to take an examination.
- Sabotaging of another student's work.
- Falsifying or committing forgery on any University form or document.
- Committing any willful act of dishonesty that interferes with the operation of the academic process.
- Facilitating or aiding in any act of academic dishonesty

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Academic Integrity for Students

Duration: (3:43)

User: universityarkansas – Added: 8/16/12

YouTubeURL: <http://www.youtube.com/watch?v=LpjVjJWpb8w>

## Course Syllabus



## ISYS 1123 – Business Application Knowledge

### Accommodations:

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures). CEA can also be contacted via email at [ada@uark.edu](mailto:ada@uark.edu).

**Students are responsible for requesting accommodations from the Center for Educational Access (CEA)** who will then notify your instructor. The Walton College policy is that any student must also request testing accommodations from their instructor. Schedule a meeting with me in my office to discuss necessary arrangements, as needed.

### Academic Support

For those struggling in any academic area, the University offers support services which can be located at the [Academic Support website](#).

### Equal Treatment for All:

The University Catalog reprints the Campus Council Statement on Discrimination. In the spring of 1983, the Campus Council adopted a statement on equal treatment, amended in fall 1991: "The Campus Council of the University of Arkansas, Fayetteville, **does not condone discriminatory treatment of students or staff on the basis of age, disability, ethnic origin, marital status, race, religious commitment, sex, or sexual orientation in any of the activities conducted on this campus. Members of the faculty are requested to be sensitive to this issue, when, for example, presenting lecture material, assigning seating within the classroom, selecting groups for laboratory experiments, and assigning student work. The University faculty, administration, and staff are committed to providing an equal educational opportunity to all students.**"

### Inclement Weather Policy

In case of inclement weather or technological problems that prevent the University from providing access to course materials, you may contact the instructor via email or given phone numbers. In addition, the instructor will notify students as soon as possible in such instances and provide instructions on how the course will proceed.

### Attendance Policy:

This is a self-directed course so you will be responsible for the completion of learning simulations, assignments, and assessments as instructed. My best advice to you is to stay caught up on materials and to work as if you were meeting face-to-face. **Each module will have a deadline.** You will be required to keep contact with your instructor or assigned coaches on a weekly basis. Any questions you may have will be addressed via email or collaborate sessions within Blackboard.

### Weekly Collaboration Session

You will be required to attend a weekly collaborate session with your assigned coach. Collaborate sessions will be available weekly (starting in week 3). You will be responsible for signing up for an available session that fits your schedule during week 2. This 15-20 minute session will allow for questions and answers and additional assistance with problems. You will be instructed to sign up for an available time that you will attend online each week in Blackboard Collaborate (more information will be available on times and accessing Blackboard Collaborate during week 2 of the course).

## Course Syllabus

### ISYS 1123 – Business Application Knowledge



#### Late Work Policy

While this is a self-directed online course, it is expected of you to stay active within the course and not submit all work at the last minute. **Any assignments given a specific deadline will not be accepted as late without a pre-approved university excused absence preventing completion of assignments for the week.** The student will not receive credit for assignments or exams attempted after the given deadline. **No make-up or extra credit assignments will be offered to meet course requirements. No extensions will be provided due to issues with assignments attempted at the last minute.** Do not procrastinate assignments.

Please note that personal technical issues (i.e. computer crashes or lack of knowledge of Blackboard) are considered to be the responsibility of the student and will not excuse the student from assignments or other course responsibilities. While we will do our best to provide technical assistance, it is highly recommended that the student develop a local back-up plan to assist in the event that technical difficulties are experienced during the course. **You will NOT be provided deadline extensions in the event you waited until the last minute and experience a personal technical issue.**

#### Grading

This on-line course will be composed of discussion/participation, assignment, and quiz/exam components. Each of these portions will constitute your grade.

Grading Scale		Weighted Categories	
A	89.5-100	Discussion/Participation (Discussions, Blogs, & Coach Sessions)	10%
B	79.5 – 89.4		
C	69.5-79.4		
D	59.5-69.4	Projects	30%
F	59.4 & Below	Exams & Quizzes	60%

**Your final grade for this course is a weighted average.** Missing assignments will significantly impact your grade. All assignments are expected to be submitted by the posted deadlines and will not be accepted late. Additionally, no extra credit will be provided to make up for missing points.

**Note:** *The method for calculating your weighted average will be taught in the course; however, any miscalculations by the student are his/her responsibility and will not reflect your submitted grade for the course.*

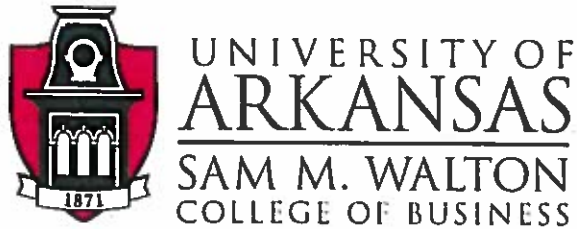
Below is a tentative breakdown of the points for this course.

Discussions/Participation	115 points
Projects	815 points
Exams/Quizzes	355 points
<b>Total</b>	<b>1285 points</b>

#### Disclaimer:

The instructor may deviate from the schedule and/or make changes to the syllabus. Changes from the schedule/syllabus/points will be announced on blackboard, and via e-mail.





## COURSE SYLLABUS

Course: **WCOB 1033 Data Analysis and Interpretation**

Prerequisite: WCOB 1120 or ISYS 1123 and MATH 2053 and COMM 1313 with a grade of “C” or better

### **Course Description:**

This is an introductory level course covering topics involving descriptive statistics, estimation of population characteristics, research design and hypothesis testing, as well as measuring and predicting relationships. The course should enable students to develop an understanding of the application and interpretation of basic data analysis techniques with an emphasis on statistical applications.

### **Value of this Course:**

The broad objective of this course is to help you develop as critical thinkers and systematic problem solvers. The main job of managers is to make decisions, and to do this effectively you need critical thinking skills. In practical terms, this means that you need to learn to solve real-world problems by accurately framing them in terms of independent and dependent variables, formulating hypotheses about those variables, using statistics to test hypotheses, and interpreting the results. In short, I hope to instill in you an appreciation for the role of data in managerial problem solving by knowing both how to display and analyze it (i.e., statistics) and how to produce it (i.e., research design). The only way to learn critical thinking skills is by practicing them, so we will use a hands-on approach using Excel and a focus on applied business problems.

### **Specific Course Objectives:**

1. Use scenarios and situations to solve problems with statistical tools, and make correct decisions regarding which tools are needed for given scenarios.
2. Use Excel and other specified computing tools to supplement and aid in the analysis of different types of data.
3. Given the results from computation, accurately interpret those results and make an appropriate business decision.
4. Make a correct determination of what type of data is needed to address a specified scenario or problem, and the method by which it will be collected.

### **Textbook:**

Doane and Seward: Applied Statistics in Business & Economics (3rd Edition)

### **Software:**

Microsoft EXCEL for WINDOWS Data Analysis Plus (Excel add-in).

### **Course Management Software:**

I will use Blackboard for this course to disseminate information and assign homework. You will also be submitting your homework assignments through Blackboard (<http://learn.uark.edu/>). If I send email, I will use the UARK account you were assigned by the University.

### **Class Procedures:**

In class we will use a combination of lecture, group exercises, and discussions. However, mastering data analysis is really a matter of using it and practicing. Most people (at least me) can't really learn this kind of material without digging in and just doing it. Thus I will often give you problems to solve in groups during class time. This gives you the opportunity to learn from each other, discover things, and get feedback on your work. Also, it's usually more fun.

### **Guidelines for Testing Accommodations for Students With Disabilities:**

It is the Walton College policy that students must request testing accommodations from their instructor in addition to requesting accommodations from the ADA Center. Please meet with me individually and we will work within the university and college guidelines.

### **Attendance Policy:**

This is the type of course that, for most people, if you don't keep up with it you can get hopelessly lost.

### **Inclement Weather Policy:**

The University's Inclement Weather Policy can be found at <http://emergency.uark.edu/13520.php>. The phone number is 479-575-7000. I realize that some of you have a more difficult commute to the campus than do others. I leave it to your personal judgment to determine whether to attend class during inclement weather.

### **Academic Honesty:**

"Academic dishonesty involves acts that may subvert or compromise the integrity of the educational or research process at the University of Arkansas, when such acts have been performed by a UA student. Academic dishonesty includes, but is not limited to, any act by which a student gains or attempts to gain an academic advantage for him/herself or another by misrepresenting his/her or another's work or by interfering with the independent completion, submission, or evaluation of academic work."

"As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail." (2011-12 University of Arkansas Undergraduate Catalog)

As a University of Arkansas student, you are required to be familiar with and abide by the University's Academic Integrity Policy which may be found at <http://catalogofstudies.uark.edu/2882.php>. If you have questions about how these policies apply to this course or an assignment, then please see me.

### **Grading:**

	Points
Homework	100
Class quizzes/Attendance	100
Supplemental Instruction	50
Exam 1	100
Exam 2	100
Exam 3	100
Exam 4	100
Final (Comprehensive and Departmental)	350
Total	1,000

**Final course grades will be based on the following scale:**

- A = 900 points
- B = 800 points
- C = 700 points
- D = 600 points
- F < 600 points

**Homework assignments:**

A total of 100 points is allocated for completing (and turning in) homework assignments. You will have approximately 20 homework assignments worth 5 points each. Homework is an important part of the learning process; you simply cannot master this material by reading and coming to class. You need to actively work with the material and practice solving problems. You will receive 100 points if you turn in all the homework assignments and a prorated amount if you turn in fewer than all of them. For example, if you turn in half the assignments you will get 50 total points for homework. Homework will be assigned most class days and is due 10 minutes before the beginning of class on the day that it is due. All homework assignments will be posted on Blackboard and you will submit your assignments electronically using Blackboard. If you are late submitting a homework assignment it will not be accepted on Blackboard. If we have fewer than 20 homework assignments, you will receive points equivalent to the percentage of homework assignments that you submitted.

**Quizzes:** We will have quizzes that are worth a total of 100 points.

There will be no make-ups for missed quizzes. If you are sick for one or two it will not have a huge impact on your overall grade. But overall, if you miss a lot of quizzes (or do poorly on them) it will have a significant impact on your course grade. So it is important that you attend class and be prepared. Quizzes will be based on material assigned for that day, and will occur randomly throughout the semester.

**Supplemental Instruction (SI):**

You will receive 5 points for attending and actively participating in each SI session, up to a maximum of 50 points. Information on times and signing up for sessions will be available during the first week of class.

**Exams:**

Bring number 2 pencils and a "100 AS" Scantron to exams. You will have 4 exams in class plus a final exam. It is extremely important that you take all exams. NO MAKE-UP EXAMS will be given without a properly documented medical or business excuses arranged with the instructor (at least 1 day in advance). This holds for all students including those missing exams due to university sanctioned events. You will need a calculator for exams and cannot use your phone as a calculator.

## **BLAW 2013: THE LEGAL ENVIRONMENT OF BUSINESS**

**COURSE DESCRIPTION:** Introduction to the legal environment, including a study of:

- Introduction to law and its application to the business environment.
- Resolution of disputes through the legal system as well as via alternative systems.
- The U.S. Constitution and the business environment
- Administrative law
- Criminal law
- Tort liability of businesses.
- Formation and enforcement of contracts in business.
- Agency issues in business.
- Property, including real property and intellectual property
- Advertising and marketing law
- Bankruptcy and credit transactions
- Business organizations
- Antitrust law
- Employment law, including laws prohibiting certain forms of employment discrimination.
- Ethics and corporate social responsibility.

**TEXT:** *Legal Environment of Business*, 8<sup>th</sup> ed., by Cross and Miller (Cengage Learning, 2012).

### **COURSE OBJECTIVES:**

1. To assist you in becoming familiar with the legal principles which affect businesses.
2. To assist you in developing an ability to recognize legal issues and to avoid actions which are likely to result in unnecessary legal risks.
3. To assist you developing an appreciation of the importance of ethics and personal integrity in the practice of business.

**CLASS ATTENDANCE:** Although we will not be taking roll, your attendance in class is expected. Based upon our years of experience teaching this course to thousands of students we can say with some degree of assurance that students who do not attend class seldom do well in this course. If you do miss a class it is your responsibility to obtain the notes from a friend in the class.

**ACADEMIC DISHONESTY:** As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail. Each University of Arkansas student is required to be familiar with and abide by the University's Academic Integrity Policy which is available in the Catalog. Students with questions about how these policies apply to a particular course or assignment should immediately notify their instructor.

**SPECIAL NEEDS:** If you are registered with the Center for Educational Access and require special accommodations, please come see me in my office as early in the semester as possible. In any event, any testing accommodation requests must be made at least ten school days in advance of the test date.

**INCLEMENT WEATHER POLICY:** Good news: if the university is open, there will be class! If the university should be closed due to weather, the assignment for that day will be carried over to the next class

**TUTORING:** There is free tutoring for this class provided by the Walton College. Please see the Walton College web site for details.

**FINAL EXAM:** There is a common final in this class at the university scheduled common final exam time. You are required to take the exam at this time. Exceptions will be made for students who have a university excused absence or a specific conflict with another officially scheduled final exam. Exceptions will NOT be made for any non-university excused absence. These include: early travel departure dates, vacations, business trips, weddings, attending other graduations, non emergency medical appointments, oversleeping, etc.

**GRADES:** Grades are based exclusively on academic achievement, and are not a reflection of need, desire, or even effort (although students who work hard tend to make better grades than those who do not). Your grade will be based solely on three exams, plus a comprehensive final exam. All exams use the multiple choice format. There will be a total of 155 questions on the exams, allocated as follows: Exams 1, 2 and 3: 35 questions. Final exam: 50 questions. Letter grades will be assigned on the basis of your total number of correct answers out of 155, as follows:

A: 140–155

B: 124-139

C: 104-123

D: 90-103

Note that the grade scale is based on points, not percentages

All exams are departmental and are given at a common time. “Extra credit” for papers, etc., is not available in this course. **If you see that you will miss an exam due to a documented emergency, you must notify your instructor prior to the time of the exam. In such a circumstance the usual practice is for the final exam to count for both the final as well as for the exam which was missed.**

**CATALOG DESCRIPTION:**

**BLAW 2013: Legal Environment of Business (Sp, Su, Fa):** Introduction to the legal and ethical environment in which business operate. Topics covered in this survey course include: introduction to the legal system and the judicial resolution of disputes, constitutional law, administrative law, criminal law, torts, contracts, property law, advertising and marketing law, bankruptcy and credit transactions, business organizations, antitrust, employment law, and ethics.

**OBJECTIVES OF THE COURSE:**

1. To assist students in becoming familiar with the legal principles which affect businesses.
2. To assist students in developing an ability to recognize legal issues and to avoid actions which are likely to result in unnecessary legal risks.
3. To assist students in developing an appreciation of the importance of ethics and personal integrity in the business environment.

**COURSE JUSTIFICATION:**

A study of the legal environment which affects businesses is an essential component of a complete business education and has been required by accrediting agencies for generations. This course meets these accreditation requirements and also provides business students with an excellent introduction to what is expected of them in both in the business school as well as in their business careers.

## ISYS 2103 BUSINESS INFORMATION SYSTEMS

**Prerequisite:** WCOB 1120 (Computer Competency)

**Prerequisite/Corequisite:** ACCT 2023 (Accounting II) or WCOB 2053 (Business Foundations) with a grade of “C” or better

**COURSE DESCRIPTION** - This business core course presents the fundamentals of business information systems (IS) topics essential to today’s business graduate. A number of integrated examples across “applied” areas of business will be utilized. Applied areas of business will be used to provide the context for the IS topics, business applications, and management challenges. This course surveys essential information systems and technology fundamentals that are common to most enterprises. The course addresses information systems components and follows up by showing how managerial information and other essential functional information is generated, derived, and presented through the company’s information processing and decision support systems. Business Information Systems is the “life blood” of business; those systems that enable the business to function effectively and efficiently as a unit. The broad objective of this course is to present you with a business and information systems framework that will allow you to envision how business decisions are enabled and empowered by information systems and technology.

### **INFORMATION SYSTEMS KNOWLEDGE FOR TODAY’S BUSINESS MAJOR TOPICS (TENTATIVE)**

- **IS Fundamentals and “Hands On” Tools**
  - i. IT Fundamentals
  - ii. Excel for Decision Making
  - iii. Databases for Decision Making
  - iv. Website Basics
- **Competitive Advantage/Leveraging IT/CRM**
  - i. IS, Data, and Competitive Advantage
  - ii. Customer Relationship Management
- **Today’s Business Applications**
  - i. Enterprise Applications (ERP, CRM, SRM, SCM, PLM)
  - ii. Management Support
  - iii. E-Commerce (B-2-B, B-2-C, B-2-E,...)
  - iv. Mobile Computing
  - v. Business Intelligence, Data Analytics, and Data Mining
  - vi. Data Warehouse
- **Management Challenges**
  - i. Security, Piracy, and Privacy
  - ii. Project Management and development Methods (SDLC, etc)
  - iii. Data Management
  - iv. Globalization & IT
  - v. Value Chain Management
  - vi. Innovations
  - vii. IT Infrastructure & Internet
  - viii. Leveraging Social Networks/Social Media
  - ix. Knowledge Management

**FINN 3043**  
**Principles of Finance**

**Professor:**

Office:

Phone:

Email:

Office hours:

**Course objectives:** The course serves as an introduction to the financial system and financial management. It addresses the role and functions of financial intermediaries and markets for fixed income and equity securities; understand how interest rates are determined and assets valued; learn how firms raise capital and effectively manage financial resources and create value through investment and financing decisions.

**Prerequisites:** ACCT 2013, ACCT 2023 or WCOB 2053, ECON 2013, ECON 2023 and WCOB 1033 with a grade of "C" or better; **Corequisite:** MGMT 2103

**Required materials:** The textbook is Eugene Brigham and Joel Houston, *Fundamentals of Financial Management, Concise 6<sup>th</sup> edition*, published by Cengage Learning. In addition, other reading will be used to supplement the textbook. They will be available as Word documents on Blackboard under "course documents." There are additional materials—Word documents, Excel workbooks, and PowerPoint slides—available on Blackboard. The "course documents" section will be updated throughout the semester so you should check in regularly.

In addition to the readings and related material, you will need a financial calculator to complete homework assignments and the exams. It is strongly recommended that you use a dedicated financial calculator, even if you already have a graphing calculator with TVM functions. Faculty experience has been that students are almost always more satisfied with and find it easier to use dedicated financial calculators. Most faculty recommend the HP 10B II ("Hewlett-Packard ten B two"). It retails for around \$30 but you can almost always find it cheaper if you shop around. While we won't be using the calculator in class until later in the semester, it's a good idea to get one as soon as possible and, just as importantly, learn how to use it. There is a user's guide to the HP 10B II (a Word document) available on Blackboard.

**Class lectures.** There are three general topics covered in the class:

1. The financial system. This includes a discussion of financial instruments, financial markets, financial intermediaries, interest rates, and exchange rates.
2. Asset valuation. This topic includes time value of money, the relationship between risk and value, valuation of paper assets (stocks and bonds), and valuation of real assets (capital investment analysis).



3. Topics in financial management. This includes financial analysis, financial forecasting and planning, debt and distribution policy, and managing working capital. We will also briefly review financial reporting and financial statements.

Following is a listing of the number of class periods for each topic and a tentative schedule of the sequence of textbook coverage assuming two class meetings per week. The lecture sequence does not follow exactly the textbook chapter sequence.

**Tentative Schedule**  
(subject to change)

Topic	Approximate Number of Class Periods	Text Chapter(s)
1. Review of basic accounting principles and financial reporting	1.5	3
2. Financial statement analysis	2.0	4
3. Financial forecasting and planning	2.0	16
4. Financial instruments and markets	2.5	2
5. Financial intermediaries and the role of the Federal Reserve	2.5	2
6. Interest rates and foreign exchange rates	2.0	6
7. Time value of money	4.0	5
8. Risk and value	2.5	8
9. Valuation of stocks and bonds (paper assets)	2.5	6, 9
10. Capital investment analysis	3.5	10-12
11. Debt and distribution policy	2.5	13, 14
12. Managing working capital	1.5	15

**Student evaluation:** There will be three in-class exams and one comprehensive final, each of which is equally weighted. Exam #1 will include materials in topics 1-5; exam #2 will include topics 6-9; exam #3 will include 10-12; and the comprehensive final will include all 12 topics. In addition, unannounced “pop” quizzes and some short homework and in-class assignments may count as bonus points. However, late homework will not be accepted and no make-up quizzes are offered. Grades will adhere to a strict curve—90% = A; 80% = B; and so forth, so there is no negotiation of course grades.

Sam M. Walton College of Business  
University of Arkansas  
Fayetteville, Arkansas

Department of Management  
[Faculty member name]  
[Address and phone]  
E-mail:

**Course Syllabus**  
**MGMT 2103 – Managing People and Organizations**  
**[Time and Day] [Room #]**

**Office Hours:**

**Course Description: MGMT 2103 – Managing People and Organizations**

Study of the process of acquiring and managing Human Capital, focusing on the organizational behavior, legal, economic, and technical issues concerned with business decisions about acquiring, motivating, and retaining employees; emphasis given to the development, implementation, and assessment of policies and practices consistent with legal, social, human, and environmental dynamics.

- **Prerequisites:** Business Foundations (WCOB 2053) or Accounting Principles II (ACCT 2023) and Data Analysis and Interpretation (WCOB 1033) with grade of “C” or better

**Value of the Course:**

This course is valuable to anyone who wishes to have a career in business. The fundamentals of the acquisition and management of human capital are presented from a society, organization, and individual employee perspective. Thus, it has a broad value to individuals pursuing a variety of occupations.

**Course Objectives:**

*Upon the successful completion of this course, students will be able to:*

1. Recognize the importance of human capital in society and in business organizations
2. Understand the challenges inherent to managing human capital effectively
3. Critically assess their knowledge about human capital and the limitations of that knowledge
4. Be proactive in seeking broader knowledge regarding human capital
5. Develop frameworks for taking action when faced with ambiguous human capital challenges
6. Critically assess themselves as human capital and use this information for self development

**Text:**

A custom text is available from the U of A bookstore. Additional reading material will be placed in the course Blackboard website.

**Course Management Software:**

You can access all information pertaining to the course on Blackboard, which is the course management software. The url for this page is: <http://learn.uark.edu>. You should access this page regularly for announcements, to access assignments, for readings, and other course related information.

**Class Procedures:**

[This is to be determined by individual instructors.]

**Guidelines for Testing Accommodations for Students with Disabilities:**

It is the Walton College policy that students must request testing accommodations from their instructor in addition to requesting accommodations from the ADA Center. If you will need accommodations, please let me know by providing the appropriate paperwork as soon as possible.

**Attendance Policy:**

[This is to be determined by individual instructors.]

**Inclement Weather Policy**

[This is to be determined by individual instructors.]

**Individual Projects, Group Projects and Examinations:**

**Group Projects:** [This is to be determined by individual instructors.]

**In-Class Tests:** [This is to be determined by individual instructors.]

Make-up tests will only be given if the test was missed due to extreme circumstances such as one of the reasons listed below. You must get approval prior to the test date when possible. Failure to comply with this arrangement will result in a test grade of zero (0). If you feel you have a valid excuse for missing a test, other than the authorized reasons, you must clear it with me prior to the missed test.

- Participation in an authorized University activity.
- Confinement by Doctor's orders due to illness.
- Death in your immediate family.
- Participation in legal proceedings requiring your presence.
- Religious or holy day.

**Common Final Exam:** You are required to take a common final in this class at the officially scheduled Common Final Exam Time. Your finals schedule is listed below.

- Please note that exceptions will be made ONLY for students who have a university excused absence or a specific conflict with another officially scheduled final exam (in accordance to U of A policy).
- Exceptions CANNOT be made for non-university excused absences. For example, these include early-travel departure dates, vacations, business trips, weddings, attending other graduations, oversleeping, etc. If you have any questions about a planned absence, see me prior to making any plans.

- **FINAL EXAM: [Date and time]**

**Grades:**

In-Class Tests	300 points
Final Exam	300 points
Other	400 points
	<hr/>
	1000 points

**Academic Honesty:**

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail. Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at: <http://provost.uark.edu/245.php>. Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

**Day by Day Schedule:**

**DISCLAIMER:** The following schedule is tentative and viewed as a general plan for the course. Topics, assignments and due dates are subject to change. (NOTE: Complete the "Required Reading" prior to class)

Date	Session	T/R	Topic	Required Readings
	1	T	Introduction	
	2	R	The Challenge of HRM	
	3	T	Strategy and HR Planning	
	4	R	Strategy and HR Planning	
	5	T	Labor Relations	
	6	R	Equal Employment Opportunity and HRM	
	7	T	Equal Employment Opportunity and HRM	
	8	R	Individual Differences and Perception	
	9	T	Individual Differences and Perception	
	10	R	Organizational Culture	
	11	T	<b>TEST 1</b>	
	12	R	Employee Recruitment	
	13	T	Employee Selection	
	14	R	Employee Selection	
	15	T	Socialization and Training	
	16	R	Work Motivation	
	17	T	Work Motivation	
	18	R	Appraising and Improving Performance	
		<i>T</i>	<i>Spring Break</i>	
		<i>R</i>	<i>Spring Break</i>	
	19	T	<b>TEST 2</b>	
	20	R	Compensation	
	21	T	Pay for Performance: Incentive Rewards	
	22	R	Pay for Performance: Incentive Rewards	
	23	T	Job Design and Redesign	
	24	R	Work Teams and Groups	
	25	T	Leader-Follower Relationships	
	26	R	Leader-Follower Relationships	
	27	T	Satisfaction and Stress	
	28	R	Employee Turnover	
	29	T	<b>TEST 3</b>	
	30	R	Review	
	31	F	Dead Day	
		W	<b>COMMON COMPREHENSIVE FINAL EXAM</b>	

### Course Description

**MGMT 3013 Strategic Management** Integrative study of managerial decisions; introduces students to an understanding of strategic competitiveness and the way in which business strategy is formulated and implemented; uses a combination of theoretical and applied approaches to analyzing key business decisions, implementing these decisions, and monitoring their effects.

### Course Syllabus

See attached

### Course Objectives

Evaluating the bases of a firm's competitive advantage in a globalized world

Developing and implementing business strategies that can lead to organizational success

Establishing systems that lead to superior and ethical decision making processes within a firm

Understand and evaluate business models and their relationship with competitive advantage

### Justification for the Class Change

This course is the capstone class in the undergraduate business core curriculum. Based on the results of our curriculum revision process, faculty voted to reduce the size of this class from six to three hours. As a result, significant changes have been made to this course.

Course Syllabus Outline  
Strategic Management  
MGMT3013

Course positioning: Spring of Junior year

Course Prerequisites: All pre-business and business core with a grade of “C” or better

Course Topics:

- Introduction to strategic management
- External Environmental Analysis
  - Political, economic, technological, cultural, demographic factors
- Industry Analysis
  - Porter’s Five Forces
- Internal Analysis
  - Resources and capabilities
- Generic Strategies
  - Low-cost vs. differentiation; broad market vs. niche
- Business Plan and Business Models
- Dynamics of Competition
  - Speed and Timing of competitive responses
- Corporate Strategy
  - Diversification and Restructuring.
- Structure and Control
- Strategic Decision Processes and Business Ethics
- International Strategy
- Specific Business Strategies
  - Acquisition and restructuring
  - Cooperative strategies—alliances and joint ventures
  - Business Strategies during economic downturns
- Strategic Leadership
  
- Two class sessions will be reserved for instructor choice topics.



UNIVERSITY OF  
**ARKANSAS**  
SAM M. WALTON  
COLLEGE OF BUSINESS

**COURSE SYLLABUS**

Course: **MKTG 3433 Introduction to Marketing Strategy**  
Prerequisite: (ECON 2013 and ECON 2023) or ECON 2143.

**Catalog Description of the Course:**

Examines strategies, tactical, and operational decisions related to contemporary marketing activities. Topics covered include product, services and international strategies in consumer and business markets.

**Course Objectives:**

1. **Improve students' abilities to analyze marketing related problems and to enhance critical thinking skills.**
2. **Integrate concepts and theoretical foundations of the contemporary practice of marketing from consumer, entrepreneur, corporate, electronic, and global viewpoints.**
3. **Question the social responsibility of commerce in general and marketing, specifically.**
4. **Learn and use the language of marketing when integrating product, pricing, communications, and logistics strategies to achieve an applied knowledge of marketing's role in commercial successes and failures.**
5. **Establish a logical framework supportive of creative and independent thought in the achieving integrated marketing efforts.**

Student Evaluations:	Learning Assignments	20% (Classwork and Homework)
	Examination 1	20%
	Examination 2	20%
	Examination 3	20%
	Examination 4	20%
	Final Examination	<u>Optional (Comprehensive)*</u>
	TOTAL	100%

*\* The final examination is optional. The grade achieved on the final examination will replace the lowest grade on any of the four major required examinations. Each of the four major examinations must be taken to qualify for the optional final.*

*Students enrolled in MKTT 3433 are required to participate in three (3) marketing research studies. Failure to participate will result in a 1% reduction for each deficiency up to 3% in a student's final semester total grade. [SUBJECT TO REMOVAL.]*



**Grading Distribution:**

90% - 100%	A
80% - 89%	B
70% - 79%	C
60% - 69%	D
Below 60%	F

**Attendance Policy:**

**Regular class attendance is an obligation of enrollment and is expected of each student.** Short quizzes will occasionally be administered in regular class periods. Four major examinations and one optional final examination will be administered. *There are no make-up opportunities for short quizzes. For major examinations, make-up examinations will only be given in the most uncontrollable of situations.* It is recommended that if one expects to miss a major examination, advance arrangements should be agreed upon by the student and the professor.

**IMPORTANT NOTE:**

Students are expected to attend every class and to be timely. Under no circumstances may a student miss more than five (5) measured classes (not including official University functions) and receive a passing grade. A critical mass of class is required for certification in this course. **MISSING FOUR (4) MEASURED CLASSES WILL RESULT IN A LETTER GRADE REDUCTION. IF A STUDENT MISSES MORE THAN FIVE (5) MEASURED CLASSES, A GRADE OF "F" WILL AUTOMATICALLY BE ASSIGNED FOR THE SESSION.**

**Classroom Behavior:**

Appropriate classroom behavior is expected of the instructor and all students. Inappropriate and disruptive classroom behavior (inappropriate language and gestures, class disruptions, disrespect to other students or instructor, and other behavior as determined by the instructor) will not be tolerated and will result in possible removal from the class and /or disciplinary action as per the student handbook.

**Honor Code:** Each student is expected to do his or her own work, both inside and outside of class. Any question of testing misconduct or homework irregularities will be referred to Student Judicial Review as presented in the *University of Arkansas Faculty Handbook*.

**Inclement Weather Policy:**

The University of Arkansas inclement weather policy prevails. Announcements will be made via local news media by campus administration signifying the cancellation of classes due to inclement weather. Students must make personal judgments. If weather conditions are such that it would be dangerous to drive to campus, students should elect not to drive to campus. If possible, students may inform the instructor via e-mail or via telephone; however, notification is not required on days of inclement weather. If a student lives off-campus, a good indicator of dangerous conditions is signaled if public schools in Washington County are dismissed. Students will not be penalized for missing a class on days of inclement weather.

**BLACKBOARD ASSIGNMENTS:**

This class will use a communications program (blackboard.walton.uark.edu) this semester for lecture outlines, announcements, discussion board interactive discussions, and group e-mails.

If you have not used Blackboard before, you will discover that it is relatively easy to use and provides a new dimension to learning opportunities. Please visit the Blackboard site on the first day of class.

Check the **Course Contents** folder for lecture notes that will be useful in your preparing for each class and for scheduled examinations. It is recommended that discussion/lecture notes should be downloaded and printed. Having the prepared notes for class will benefit understanding of the materials discussed.

**Weekly Schedule:**

*The following schedule is provided as a general guide to where the class will be at a particular date. The schedule is also a reading plan. Students should maintain the reading plan to ensure that pressures will not occur from getting behind. The schedule may change depending our ability to adequately understand the material in an applied form.*

Week 1: August 20-24

Introduction

Chapter 1: *Marketing: Art and Science of Satisfying Customers*

Chapter 3: *The Marketing Environment, Ethics, and Social Responsibility*

David Aaker, "Managing Assets and Skills: The Key to Attaining a Sustainable Competitive Advantage," *California Management Review*, Winter 1989, pp. 91-106.

Theodore Levitt, "Marketing Myopia," *Harvard Business Review*, July-August 2004, pp. 138-149.

Week 2: August 27-31

Chapter 2: *Strategic Planning in Contemporary Marketing*

Chapter 5: *Consumer Behavior*

Edward M. Tauber, "Why Do People Shop?" *Journal of Marketing*, Vol. 36 (October 1972), pp. 46-59.

Ranjay Gulati and James B. Oldroyd, "The Quest for Customer Focus," *Harvard Business Review*, April 2005, pp. 92-101.

A. Parasuraman, Valerie A. Zeithaml, and Leonard L. Berry, "A Conceptual Model of Service Quality and Its Implications for Future Research," *Journal of Marketing*, Fall 1985, pp. 41-50.

Week 3: September 3-7

**LABOR DAY HOLIDAY SEPTEMBER 3**

Chapter 6: *Business-to-Business (B2B) Marketing*

Peter Doyle, Arch Woodside, and Paul Michell, "Organizations Buying in New Task and Rebuy Situations," *Industrial Marketing Management*, 8, pp. 7-11, 1979.

Nirmalya Kumar, "The Power of Trust in Manufacturer-Retailer Relationships," *Harvard Business Review*, November-December 1996, pp. 92-106.

Week 4: September 10-14

Chapter 9: *Market Segmentation, Targeting, and Positioning*

Wendell R. Smith, "Product Differentiation and Market Segmentation as Alternative Marketing Strategies," *Journal of Marketing*, (July 1956), pp.

Week 5: September 17-21 Chapter 8: *Marketing Research and Sales Forecasting*

**Week 6: September 24-September 28** **EXAMINATION 1 SEPTEMBER 24**  
Chapter 11: *Product and Service Strategies*

Week 7: October 1-5 Chapter 12: *Developing and Managing Brand and Product Categories*  
Smallwood, John, "The Product Life Cycle: A Key to Strategic Marketing Planning," *MSU Business Topics*, Winter 1973, pp. 29-35.  
Theodore Levitt, "Exploit the Product Life Cycle," *Harvard Business Review*, November-December 1965, pp. 81-94.

Week 8: October 8-12 **EXAMINATION 2 OCTOBER 12**  
Chapter 12: *Developing and Managing Brand and Product Categories*

**FALL BREAK OCTOBER 15-17**

Week 9: October 15-19 Chapter 13: *Marketing Channels and Supply Chain Management*  
James A. Narus and James C. Anderson, "Turn Your Industrial Distributors into Partners," *Harvard Business Review*, March-April 1986, pp.66-71.

Week 10: October 22-26 Chapter 14: *Retailers, Wholesalers, and Direct Marketers*  
Timothy W. Firnstahl, "My Employees are My Service Guarantee," *Harvard Business Review*, July-August 1989, pp. 28-32.  
Louis Bucklin, "Retail Strategy and the Classification of Consumer Goods," *Journal of Marketing*, October 1962, pp. 50-55.

Week 11: October 29-November 2 Chapter 14: (CONTINUED)  
Chapter 15: *Integrated Marketing Communications*  
Chapter 16: *Advertising and Public Relations*  
Cyril Freeman, "How to Evaluate Advertising's Contribution," *Harvard Business Review*, July-August 1962, pp. 137-48.

**Week 12: November 5-9** **EXAMINATION 3: NOVEMBER 5**  
Chapter 17: *Personal Selling and Sales Promotion*  
Chapter 18: *Price Concepts*  
Frank Cespedes, Stephen Doyle, and Robert Freedman, "Teamwork for Today's Selling," *Harvard Business Review*, March-April 1989, pp. 44-58.

Barton Weitz and Kevin Bradford, "Personal Selling and Sales Management: A Relationship Marketing Perspective," *Academy of Marketing Science Journal*, Spring 1999, pp. 241-254

Week 13: November 12-16 Chapter 19: *Pricing Strategies*  
Kent B. Monroe, "Buyers' Subjective Perceptions of Price,"

*Journal of Marketing Research*, (February 1973), pp. 70-80.

Week 14: November 19-20 THANKSGIVING HOLIDAY NOVEMBER 21-23  
Special Topics:Chapter 19: (Continued)

Tarun Khana, Krishna G. Palepu, and Jayant Sinha, "Strategies That Fit Emerging Markets," *Harvard Business Review*, June 2005, pp. 63-76.

C.K. Prahalad and Allen Hammond, "Serving the World's Poor, Profitably," *Harvard Business Review*, September 2002,pp 48-58.

Week 15: November 26-30 Special Topics:

Chapter 7: Serving Global Markets

Chapter 4: E-Commerce

C.K. Prahalad and Allen Hammond, "Serving the World's Poor, Profitably," *Harvard Business Review*, September 2002, pp. 48-58.

**Week 16: December 3-5 EXAMINATION 4: DECEMBER 3**

**DECEMBER 7: DEAD DAY**

**Week 17: December 10-14 FINAL EXAMINATION WEEK:  
OPTIONAL RULES PREVAIL**

**FINAL EXAM DATES:**

**10:30 CLASS: DECEMBER 10 10:15 – 12:15**

**11:30 CLASS: DECEMBER 12 10:15 - 12:15**

**FINAL GRADES WILL BE REPORTED BY DECEMBER 14 AT 2:00PM.**

University of Arkansas  
Sam M. Walton College of Business  
**SCMT 2103 Introduction to Supply Chain Management**

**Class Time and Room:**

**Instructor Information:**

Professor: Brent D. Williams, Ph.D.  
Contact details: bwilliams@walton.uark.edu, phone: (479) 575-2477  
Office: WCOB 475C  
Office hours:

**Why is Supply Chain Management Critical?:** If a company makes a product or offers a service, then the company is part of a supply chain. A supply chain is a system of companies, people, technology, information, and processes involved in moving a product or service to an end-user. Some supply chains are simple while others are more complex. However, regardless of the complexity, it is essential for companies to plan and manage all the activities involved in sourcing, conversion and movement of products and services. Further, it is critical for companies to coordinate and collaborate with channel partners to accomplish the goal of providing desired levels of customer service that maximize revenue and minimize costs. Therefore, managers must possess the knowledge and skills to integrate business processes across functional areas within the company along with channel partners to create value for the firm.

**Course Description:** An introduction to supply chain management. All functional areas of supply chain management are explored to provide students an end-to-end view of supply chain management processes.

**Prerequisites:** WCOB 1033, Data Analysis and Interpretation and ECON 2023, Microeconomics with a grade of "C" or better.

**Pre or Corequisite:** ISYS 2103, Business Information Systems

**Course Objectives:** The purpose of this course is to introduce students to the field of supply chain management. In this course, the student will gain an end-to-end perspective of managing global supply chains through the introduction of the functional areas of supply chain management. Students will be exposed to functional business processes while gaining a perspective of how functional business processes must be integrated to achieve supply chain objectives.

**Course Materials:** Supply Chain Management: A Logistics Perspective (9e), Coyle/Langley/Novack/Gibson, [www.cengagebrain.com](http://www.cengagebrain.com).

**Course Activities:**

Examinations: There will be four examinations. They will be given on the dates indicated below (see attached schedule). Further information on the exams will be provided later in the semester. A doctor's note is required if you have to miss an exam. Unexcused absences will result in a grade of 0 points (F). Please note that only one make-up exam will be given in this class. This exam will cover ALL the material covered throughout the semester. The format of the make-up exam will be similar to that of the other exams. No further study guides or information on the composition of this exam will be provided. Failure to take the make-up exam on the specified day and time (see attached schedule) will result in a grade of "F" (0 points) for the missed exam.

Reading Quizzes: There will be weekly quizzes posted online over the assigned reading and lecture material.

Excel Activities: There will be four excel-based activities. These activities will require the use of excel to apply concepts to a practice-oriented problem.

<u>Grading</u>	<u>Weight</u>
Exam 1	15%
Exam 2	15%
Exam 3	15%
Final exam	25%
Reading Quizzes	10%
Excel Activities	20%

The grading scale is defined as follows:

- A - 90% and higher
- B - 80% to 89%
- C - 70% to 79%
- D - 60 to 69%
- F - less than 60%

**Academic Dishonesty:**

“As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.”

“Each University of Arkansas student is required to be familiar with and abide by the University's ‘Academic Integrity Policy’ which may be found at <http://provost.uark.edu/>. Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.”

**Inclement Weather:**

The University administration determines if classes are canceled due to inclement weather; I do not cancel class due to inclement weather. Therefore, you should rely on any announcement by the University administration with respect to class cancellation. The most current information regarding University closings is available from the University of Arkansas Weather Hotline (575-7000), which is updated by 6 a.m. on the day in question, and the University of Arkansas Home Page ([www.uark.edu](http://www.uark.edu)). Also, KUAF 91.3 FM, the University's public radio station, is good source for receiving information about whether the University is closed and classes are cancelled. If the University remains open, no announcement will be made through radio and television stations off campus. Should we have bad weather during this semester, I expect you to use your best judgment regarding attending class.

**Special Needs:**

Any student with special needs should bring this to the attention of the instructor as soon as possible, but no later than the second week of class. Special testing accommodations must be requested in writing from the instructor no later than two weeks prior to the test date.

**Policy for prolonged campus closures:**

This policy outlines how we will communicate and proceed with this course if regular on-campus sessions must be canceled due to campus closures:

- In the event of a campus closure, students, faculty and staff will be notified by the University of Arkansas (not by individual faculty or colleges). All in-class meetings are automatically canceled for the duration of the campus closure.
- In the event of a campus closure, the course material will be delivered ONLINE using BLACKBOARD and EMAIL COMMUNICATION. To make this work, ALL STUDENTS WILL BE REQUIRED TO CHECK THEIR EMAILS AT LEAST ONCE EVERY 24 HOURS AND TO ACCESS MATERIALS POSTED ON BLACKBOARD AS INSTRUCTED.
- If you are unable to access your email and/or BlackBoard due to illness, please do so as soon as possible. Any deadlines will be communicated more than one week in advance such that all students will be able to meet these deadlines.
- Depending on the timing and duration of any campus closures, the formats and due dates of assignments and/or exams may be changed at the instructor's discretion and in accordance with the learning objectives of this course. Any such changes will be communicated as early as possible via announcements on BlackBoard and email.

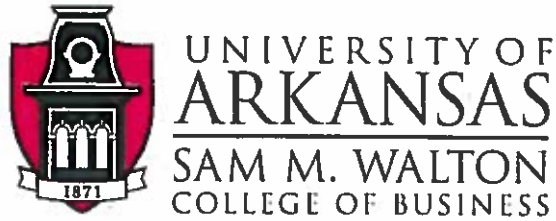
Please let me know if you have any questions or concerns regarding this policy.

**Schedule:**

*This schedule is tentative and subject to change at the instructor's discretion. Any changes to this schedule will be announced in class and on BlackBoard.*

<b>Session</b>	<b>Topic</b>	<b>Reading</b>
1	Course Introduction <b>Supply Chain Management: An Overview</b>	
2	Lecture: Ch. 1	Chapter 1
3	Lecture: Ch. 1 <b>Role of Logistics in Supply Chains</b>	
4	Lecture: Ch. 2	Chapter 2
5	Lecture: Ch. 2 <b>Global Dimensions of Supply Chains</b>	
6	Lecture: Ch. 3	Chapter 3
7	Lecture: Ch. 3	
8	<i>Exam</i> <b>Supply Chain Performance Measurement and Financial Analysis</b>	
9	Lecture: Ch. 5	Chapter 5
10	Lecture: Ch. 5	
11	<i>Strategic Profit Model Excel Activity</i> <b>Demand Management</b>	
12	Lecture: Ch. 7	Chapter 7
13	Lecture: Ch. 7	
14	<i>Forecasting Excel Activity</i> <b>Order Management and Customer Service</b>	
15	Lecture: Ch. 8	Chapter 8
16	Lecture: Ch. 8 <b>Managing Inventory in the Supply Chain</b>	
17	Lecture: Ch. 9	Chapter 9
18	Lecture: Ch. 9	
19	<i>Inventory Management Excel Activity</i>	
20	<i>Exam</i> <b>Transportation-Managing the Flow of the Supply Chain</b>	
21	Lecture: Ch. 10	Chapter 10
22	Lecture: Ch. 10 <b>Distribution-Managing Fulfillment Operations</b>	
23	Lecture: Ch. 11	Chapter 11
24	Lecture: Ch. 11	
25	<i>Exam</i> <b>Supply Chain Network Analysis and Design</b>	
26	Lecture: Ch. 12	Chapter 12
27	Lecture: Ch. 12	
28	Lecture: Ch. 12	
29	<i>Network Analysis Excel Activity</i>	
30	<b>Review</b> <i>Final Exam</i>	





## **COURSE SYLLABUS**

**Course: ACCT 3533 – ACCOUNTING TECHNOLOGY**

**Prerequisite: Acct 2013 w/C or better**

### **Course Description:**

The ultimate purpose of an accounting information system is to provide timely and value-relevant information to decision makers. Successful enterprises (and their managers) are able to design, develop, implement, and use information systems that meet the needs of decision-makers in accounting, finance, marketing, supply chain logistics, etc. To reach this goal, enterprises must thoroughly understand the strategic objectives and business processes of the enterprise, as well as the strengths and limitations of information technology.

The main objective of the course is to help students attain a reasonable level of proficiency in the conceptualization (design), development, implementation, and use of accounting information systems. In this course we concentrate in databases as they are critical components (i.e., the backbone) of information systems commonly employed to support operations and decision-making. Throughout the semester, students will be asked to assume the roles of 1) designer, 2) developer, 3) manager and 4) user of a database. To assume these roles effectively, students will learn a) about conceptual system analysis and design techniques, b) how system designs are implemented using current technology (i.e., students will have hands-on experience with database systems using Microsoft Access), and c) how this material relates to overall accounting objectives.

A second objective of this course is to help students increase their proficiency in the use of business-related technology. In particular, students will learn how to leverage the power of dynamic spreadsheets (using Microsoft Excel), and how this technology allows for powerful dynamic financial analysis. Among others, students will learn how to i) create interactive financial models (using the valuation of Employee Stock Options – ESOs – as a context) and ii) efficiently manage/manipulate large amounts of information (by writing macros and possibly loops, and by using pivot tables for efficient data analysis). If time allows, students may learn about valuation techniques such as Discounted Cash Flow (DCF) and residual income (RI) analysis.

### **Course Objectives:**

After completing this course, students should be able to:

1. Describe the purpose of accounting information systems and their links with business structure, processes and performance (Does IT really Matter?).
2. Analyze information flows within an enterprise and develop conceptual models of organizational relationships.

3. Use the software package Access to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable software packages.
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques (“decision modeling”):
  - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
  - b. Employ model-building techniques to quantify problems or test solutions.
6. Use and apply prevalent business-related technology:
  - a. Appropriately use electronic spreadsheets, database applications, and other software to build models and relational databases.
  - b. Recognize commonly used information architectures.
  - c. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
  - d. Develop and communicate reasonable recommendations for technology use in organizations.

**Required Textbook:**

The Textbook will be provided.

**Attendance and Class Participation:**

I expect you to attend every class and be here on time unless you contact me in advance. Missing class recurrently does reduce your participation grade.

Participation is essential to doing well in this course. Throughout the semester, we will have many in class projects and activities that you will work on individually and with your group. Your level of participation in these classroom activities influences your class participation points. Students can earn participation points by being actively involved in the projects and “point earning possibilities” throughout the course.

**Assignment Requirements:**

Assignments are to be turned in at least 5 minutes before class begins on the due date. Late assignments will receive a reduction of 30% of the points for every calendar day it is late. More details will be provided within the instructions for each assignment.

**Cell Phone Use Policy:**

Cell phones must be turned off or set on silent while class is in session. They must also be put away during class time so that you are not tempted to browse the web, text or respond to a text. At no time is it permissible to text or answer a call during class. Failure to comply with this policy may influence your participation grade.

**Computer Use Policy:**

The use of a personal computer/laptop is limited to the material covered in this class. Many times you will use the computer/laptop to complete in-class exercises. The use of computer/laptop for other uses (e.g., e-mail, internet surfing, chatting etc.) during class time is strictly prohibited. I reserve the right to ask you to turn-off your computer/laptop. Failure to comply with this policy may influence your participation grade.

**Exams:**

Exams may be missed only under extraordinary circumstances, which must be approved by me prior to the exam. In the case of an excused absence, the lowest grade you receive in any given exam will be used for the exam you miss (only one exam may be missed, conditional on an excused absence).

**CLASS SCHEDULE:**

The general class schedule is posted separately on Blackboard. It is your responsibility to check blackboard daily for announcements, schedule changes, assignments, etc.

**YOUR GRADE WILL BE DETERMINED AS FOLLOWS:**

- Three Exams at 20% each: 60%
- Three Excel Assignments at 5% each: 15%
- Group Project: 15%
- Class Participation 10%

Note: No extra credit work will be given.

**EQUAL TREATMENT:**

The University faculty, administration, and staff are committed to providing an equal educational opportunity to all students. The University of Arkansas does not condone discriminatory treatment of students or staff on the basis of age, disability, ethnic origin, marital status, race, religious commitment, sex, or sexual orientation in any of the activities conducted on this campus.

**ACADEMIC HONESTY:**

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'.

If you have any questions regarding individual requirements or group work requirements, please ask.

**SPECIAL ACCOMODATION:**

Students are responsible for requesting accommodations from the Center for Students with Disabilities (CSD), according to their procedures and policies. It is the policy of the Walton College of Business that students must also request accommodations from their instructor. To verify the eligibility of the student, students are expected to show their CSD identification card to the instructor when they first request accommodation. The student is to provide a written request for each test accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor). Both the requests to the CSD and to the instructor are to be made at least ten school days before the test date.

**WEATHER AND EMERGENCY CONCERNS:** The class will meet if the University is open. All students, particularly those who travel a great distance, may wish to check their e-mail and Blackboard for any unusual announcements relating only to this class.

# WALTON COLLEGE OF BUSINESS

## Intermediate Accounting I ACCT 3723 Fall 2016

**Instructor:** Professor Stephen Rowe  
**Office:** WCOB 450  
**Office Hours:** Tuesday 9:15am -11:15am

**Office Phone:** 479-575-6117  
**E-mail:** sprowe@uark.edu

### **Class Meeting Day & Time:**

Section 1: Tuesday/Thursday 8:00am – 9:15am

Section 3: Tuesday/Thursday 12:30pm – 1:45pm

Section 2: Tuesday/Thursday 3:30pm – 4:45pm

### **Class Location:**

KIMP 0310

WCOB 0234

SCEN 0407

### **COURSE DESCRIPTION:**

This course is designed to study the theoretical basis for financial accounting concepts and principles related to financial reporting. This course emphasizes researching technical accounting pronouncements for application to external financial reporting issues.

### **COURSE PREREQUISITES:**

ACCT 2013 with a grade of “B” or better; Co-requisite: WCOB 2043 or FINN 3043

### **COURSE GOALS:**

Upon completion of this course you should be comfortable reading and interpreting financial statements and understand their uses and limitations. These skills transfer not only to your future work experience, but also towards advancing your personal financial futures.

### **STUDENT LEARNING OBJECTIVES:**

At the conclusion of this course, students should be able to:

- Know and understand the conceptual framework for accounting standards and the process of establishing standards
- Know and understand the components of financial statements and the process of preparing them
- Know the principles of valuation and apply those principles to areas of financial statements

Further, students should be able to:

- Evaluate the relationship between financial statements and the needs of financial statement users.
- Understand critical areas of financial statements necessary to analyze those financial statements.

### **COURSE MATERIALS**

- **Textbook (KWW):** Intermediate Accounting, 16th Edition, ISBN : 978-1-119-17511-7. ISBN : 978-1-118-74297-6 <sup>a</sup>
- **Outside readings (mostly cases):** Posted to Blackboard at least a week ahead of class.

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<sup>a</sup> You are responsible for the content and questions contained in the 16th US edition of this textbook. If you chose to purchase a different edition of the textbook it is your responsibility to know and compensate for any differences in content.

## GRADING

Your performance in this course will be assessed on the following components:

Exam 1	15%
Exam 2	15%
Exam 3	15%
Exam 4	15%
Final Exam	20%
Participation and Professionalism	20%
	100%

Grades will be assigned based on a combination of absolute achievement and relative performance. In line with other Accounting courses at the Walton College of Business, the average Class-GPA is expected to be in the range of 2.7 to 3.0.

Grading of subjective aspects of the course (assignments/questions with no objectively correct response) starts with the assumption that the response is average (generally equivalent to about an 85%) and is then adjusted higher or lower based on the grader's evaluation of the student's response in line with the specified criteria.

### Exams

The exams are an opportunity to assess the progress that you are making in this course. The exams will test your conceptual and technical knowledge as well as your ability to effectively communicate and apply acquired knowledge. The format will include a combination of multiple choice questions, short answer questions, and problems. You are responsible to come prepared to take the exam including bringing a 100 question Apperson DataLink 1200 sheet #28040 and #2 Pencil. Exams will cover material from the readings, text and other course materials, lectures, and class discussions. The exams are designed to test your understanding of the material covered since the last exam; however, because the course content is cumulative in nature a strong understanding of material from earlier exams is essential.

After each exam I will review the exams in class; however, I will retain the exams. Students may review the full exam and all prior exams during office hours.

### Final Exam

The format of the final exam will be similar to that of the earlier exams. The final exam will cover all material in the class.

### *Absence from Exams*

Absence from any exam will result in a score of zero, unless you have a university-approved excuse for your absence. If an exam is missed for an acceptable reason, then the weight of the missed exam will be allocated to the final exam (standardized).

### Participation and Professionalism

Participation and Professionalism is a broad concept that seeks to measure your level of effort learning the course concepts and the extent to which you behave professionally in all aspects of the class.

Participation and Professionalism in this class includes but is not limited to the following:

### *Homework and Quizzes*

You will learn the material best if you come to class having read the assignment for the day and are prepared to ask questions and engage in discussion. In order to encourage preparation for class I assign homework assignments to be handed in at the beginning of class, (occasionally quizzes may be administered in lieu of homework). These assignments are designed to highlight important concepts from the reading. The goal of the homework is to encourage review of the material before coming to class and thus grades are based principally on attentive completion. You may work on the homework in study groups but each individual is responsible to hand in their own homework.

### *Coming to class prepared and contributing to the discussion*

To improve your understanding of the relevant topics it is important that you attend class. I will take attendance at each class either through the completion of homework, in-class quizzes, activities or a sign-in roster. You may only sign yourself in; signing in another student is dishonest and inappropriate. Homework handed in by another student must clearly indicate that you were absent from class, failure to do so will result in a penalty for the missing student and the one handing in the homework for them. If you come in late and miss the roster or quiz talk to me after class and I will ensure you are not fully penalized for an absence. It is your responsibility to sign-in each day, and out of fairness to other students I cannot give credit for attending class unless you sign-in.

Participating in class by answering and asking questions improves the learning environment by demonstrating what information is already understood and what information needs more elaboration. Asking relevant questions that demonstrate that you prepared for class and thought through the material will be reflected very positively in your participation grade. Active participation also makes the time in class more enjoyable. I may occasionally give group exercises in class and your performance on these exercises will influence your participation grade. Participation also includes completion of the course evaluation at the end of the semester.

### *Professionalism*

To foster a more professional learning environment and to develop habits that lead to success in business, all participants in class must engage in professional behavior. Broadly speaking I hold you to the same level of professional conduct to which I held my staff in public practice, this includes:

- Taking responsibility for individual actions (including your mistakes).
- Accepting and incorporating feedback in a professional manner
- Attending each class session, including arriving promptly and leaving at the designated time. If you must miss class, show up late or leave early please let me know ahead of time.
- Being respectful of everyone else in the class by refraining from activities that could distract the rest of the class (in other words, turn off your cell phone and absolutely no text-messaging during class). Laptops are only allowed during specified group activities.
- Understanding that disagreements regarding coursework or grading should be communicated in a professional manner.
- Arriving on time and prepared for meetings (whether they are with me or with fellow classmates).

### **Extra Credit**

Periodically I may provide the opportunity for the class to earn extra credit. Extra credit is generally offered to provide students with an opportunity and incentive to better understand the material. Out of fairness, all students will have the chance to participate in any extra credit; I will not give extra credit opportunities to individual students.

## **GRADING ISSUES**

### **Re--grading Requests**

Questions regarding the grading of your exams or assignments must be brought to my attention, in writing, by the subsequent class period. Objections filed after this time will not be entertained. Because the grading of answers to subjective questions may involve consideration of answers to other questions, objections to grading of subjective questions will involve re-grading the entire exam or assignment. Depending on what aspects of your grades are altered, re-grading can cause your grades to increase, decrease or remain unchanged.

### **Late Submission of Projects and Assignments**

Great thought has been placed on the timing of each assignment to ensure the greatest opportunity to learn and understand the course content. Unless you obtain prior permission from me, assignments submitted after the due date will not be graded and will be awarded zero points.

## **EMAIL POLICY**

Please send all class related emails to my school email ([sprowe@uark.edu](mailto:sprowe@uark.edu)). Given the volume of emails I receive during the semester, it would be most helpful if you could include, in the subject line, your course number, section, and a brief indication of the issue you are mailing about (e.g. ACCT 3723-1 Homework 1). I should get back to you within 24 hours during the week (I typically do not check email on weekends). On the rare occasion that I don't get back to you within 24 hours, please send me a reminder email. Include the term "reminder" in the subject line (this will draw my attention!), restate your question/concern, and I will get back to you promptly.

## **ABSENCE FROM CLASS**

Attendance in class is important to ensure your comprehension of the material and thus I expect students to do everything they can to minimize absence from class.

### **Absence for Personal Reasons**

Absence from class for personal reasons falls under university absence policy, and to be excused from class for any personal reason requires prompt notification and supporting documentation, before the absence when possible.

### **Absence for Professional Reasons:**

Students who must miss class because of emergent professional commitments (e.g. interviews) must notify me at least one week ahead of the absence and receive written approval. Approval of absences is at my discretion and is based on the nature of the absence, prior attendance record, and demonstrated ability to catch-up on missed material. If approved, you may hand in the homework listed in the syllabus in lieu of participating in class. The assignment must be handed-in the class immediately following the absence and you must attach support documenting the reason for the absence (e.g. letter or email invitation for an interview from the firm). In general, absence due to ongoing employment (including internships) is not considered emergent and will not be approved.

### **Absence for Other Reasons:**

Absences for other reasons include any absence not excused in accordance with the University absence policy or excused for professional reasons. To encourage you to review the material covered in class on your own, you may hand in the homework problems listed in the syllabus for the day that you miss. To



receive any credit, the assignment must be handed-in (or otherwise provided to me) by the beginning of the class immediately following the absence.

## UNIVERSITY STATEMENTS AND POLICIES

### Statement about Academic Integrity

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at [honesty.uark.edu/policy](http://honesty.uark.edu/policy). Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

### Learning Disabilities:

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures). Students are required to make their own testing accommodations with the CEA Test Center and testing times must correspond to the in-class test time.

## TENTATIVE COURSE SCHEDULE

Unless noted, you should study the readings before class days indicated. You should make a diligent attempt to understand all the concepts and issues in the assigned readings. Any changes to the course schedule will be announced in class and major changes will be posted on the course web site. You are responsible for learning of these changes.

Date	Day	#	Topic	Chapter	Read Pages	Hand In
8/23/16	Tuesday	1	Introduction			
8/25/16	Thursday	2	Financial Accounting	Ch. 1	2-12	Q: 1, 3, 14
8/30/16	Tuesday	3	Accounting Standards	Ch. 1	13-21	Q: 21, 25; CA: 12
9/1/16	Thursday	4	Conceptual Framework	Ch. 2	36-49	BE:1, 2; E: 4
9/6/16	Tuesday	5	Conceptual Framework	Ch. 2	49-59	Q: 12; E: 4, 7
9/8/16	Thursday	6	Conceptual Framework Exercise		Case (TBA)	Case analysis (end of class)
9/13/16	Tuesday	7	Exam 1			
9/15/16	Thursday	8	Accounting Information Systems	Ch. 3	78-92	Q: 4; BE: 2
9/20/16	Tuesday	9	Earnings Management		Sun & Rath 2000	Blackboard Questions
9/22/16	Thursday	10	Preparing Financial	Ch. 3	93-113	E: 10, 11, 16

Date	Day	#	Topic	Chapter	Read Pages	Hand In	
			Statements				
9/27/16	Tuesday	11	Income Statement	Ch. 4	152-169	Q: 1, 3, 7; BE:2, 5	
9/29/16	Thursday	12	Other Income Items	Ch. 4	170-177	E: 5, 9, 16	
10/4/16	Tuesday	13	Income Presentation Exercise		Case (TBA)	Case analysis (end of class)	
<b>10/6/16</b>	<b>Thursday</b>	<b>14</b>	<b>Exam 2</b>				
10/11/16	Tuesday	15	Balance Sheet	Ch. 5	200-216	Q: 15,16; BE: 1, 8, 9, 11	
10/13/16	Thursday	16	Statement of Cash Flows	Ch. 5		Q: 17; E: 14,	
10/18/16	Tuesday	Fall Break - No Class					
10/20/16	Thursday	17	Cash flow exercise		Case (TBA)	Case analysis (end of class)	
10/25/16	Tuesday	18	TVM - Simple & Comp.	Ch. 6	266-279	Q:1, 4; BE: 1, 2	
10/27/16	Thursday	19	TVM - Annuities	Ch. 6	279-297	E: 4, 6	
<b>11/1/16</b>	<b>Tuesday</b>	<b>20</b>	<b>Exam 3</b>				
11/3/16	Thursday	21	Cash & Accounts Receivable	Ch. 7	324-333	Q: 1; BE: 2, 3, 4; E: 2	
11/8/16	Tuesday	22	AR Valuation	Ch. 7	334-352	BE: 5, 10; E: 9, 11	
11/10/16	Thursday	23	Inventory Valuation	Ch. 8	387-402	Q:8; E:1, 11	
11/15/16	Tuesday	24	LIFO & Special issues	Ch. 8	403-418	Q: 17, 18, 20; E26	
11/17/16	Thursday	25	Inventory - LCNRV	Ch. 9	442-455	BE: 1, 2, 3, 5, 7, 8	
11/22/16	Tuesday	26	Inventory - Other issues	Ch. 9	455-466	E:19, 22, 23	
11/24/16	Thursday	Thanksgiving Break - No Class					
11/29/16	Tuesday	27	Case - Inventory valuation		Case (TBA)	Case analysis (end of class)	
12/1/16	Thursday	28	Case - Inventory valuation		Case (TBA)	Case analysis (end of class)	
<b>12/6/16</b>	<b>Tuesday</b>	<b>29</b>	<b>Exam 4</b>				
12/8/16	Thursday	30	Review session				
<b>TBA</b>			<b>Final Exam</b>				

Hand-In key:

Q – Questions

CA – Concepts for Analysis

BE – Brief Exercises

E – Exercises

P - Problems



## Intermediate Accounting II–

Fall Semester, 2016

**(Syllabus subject to change at discretion of instructor.)**

Instructor: Dr. Charles Leflar	See ISIS
Office: WCOB 467	Office Hours: MW 10:00 – 12:00, TTh 2:00 – 3:00 and by appointment
Phone: 575-6616	Email: cleflar@uark.edu

**Course Description:** This course is the second course of a three-part sequence of intermediate accounting required for students in the accounting program. Our primary concern is to develop an understanding of the principles involved in the preparation of general-purpose financial statements. I like to call this the “meat and potatoes” course because it is the foundation for all the work in accounting that many of you will need for the rest of your professional lives! We will deal with issues regarding how to account for transactions involving the major accounts in the asset, liability, and equity sections of the balance sheet. We will learn and explore Generally Accepted Accounting Principles (GAAP), including the effects on the balance sheet, on income, and on cash flows. In addition, we will critically evaluate GAAP as compared to other alternatives, from the perspectives of both the issuer and user of financial information. We will also help develop your ability to be a “life-long learner” by providing the opportunity to work outside the classroom environment in projects and field research.

**Nature of the Course:** This class will be a combination of lecture and discussion with significant emphasis on theory and practice with regard to some of the more advanced topics in financial accounting. Please remember that the accounting discipline is a product of evolution and is not a natural science. As we explore the various rules and disclosure issues, it is important to try to understand how these rules fit in to the “big picture.” Class discussion coupled with the review of text problems is an integral part of the course.

Accounting is really an information system. GAAP represents many of the “rules” we will examine during your study of financial accounting. Perhaps the most significant part of this course will be the introduction of material that you will need to assimilate at both the “rules” level and at the “conceptual” level.

**Course Objectives and Value:** During the course, we will:

- 1) Identify issues related to the conceptual framework for financial reporting.
- 2) Develop skills useful for analyzing financial statements.
- 3) Evaluate the relationship between financial statements and the needs of financial statement users.
- 4) Develop the ability to express information and concepts with conciseness and clarity when writing and speaking.
- 5) Develop the ability to select appropriate media for dissemination or accumulation of information.
- 6) Develop the use interpersonal skills to facilitate effective interaction over time.

**The Goal of the Course-** Upon completion of this course you should be comfortable reading and interpreting financial statements and understand their uses and limitations. These skills transfer not only to your future work experience, but also towards advancing your personal

financial futures. Have you heard that Tiger Woods once said that he initially wanted to be an accounting major so that he could keep tabs on the people managing his money?

**Text and other Materials:** Course readings and assignments will consist of a mix of Textbook materials and news articles. The required text is: Kieso, Weygandt and Warfield. *Intermediate Accounting 15th*, (Thomson). All other materials will be provided freely on the web. You might find it useful to have a calculator accessible.

Class assignments and announcements will be posted on the Blackboard site. Updates to the website will be announced in class; however students should check the website regularly. The Blackboard site will contain links to outside assignment materials, discussion forums, and other class related information. Other materials may be handed out in class; it is your responsibility to get the handouts. You may get missing handouts during office hours or by setting up an appointment.

**Class Conduct, Procedures, Grading and Requirements:** Accounting is a rigorous course of study. I am fully committed to help you learn the course material. However, I cannot learn the material for you. Thus, I ask that you apply the same level of commitment. I expect you to come to class every day, on time and prepared.

**Class Conduct & Procedures:** Each class session will combine lectures on major issues related to the particular area with problem solving exercises and discussions. I will assign specific readings and questions for class discussion for which I will hold you directly responsible. You are expected to have read the chapter material and completed the assignments before each class session. This facilitates class discussion and valuable questions. It is very important that you attend each class in order to ask questions and participate since this participation makes up a portion of your grade. Emphasis is not on the duration of your *air time*, or on getting the *right* solution (there may be no *right* solution) but on well-reasoned points, constructive questions, or other relevant insights that enrich the discussion.

Preparing and understanding homework is one of the most effective ways to learn the material. **You cannot pass this course without doing the homework and staying up with the class.** It is essential that you come to class *prepared* to discuss and ask questions about problems and readings.

**Important New Policy:** Texting and the use of electronic devices in class has become a significant detriment to learning. If a student is using an electronic device then they are not paying full attention to the material. Therefore, with the exception of calculators, no electronic devices may be used in class unless the use is directly related to class. This includes, but is not limited to, cell phones and computers (including the computers in the classroom). If you use an electronic device for non class purposes then you will receive one warning. After that any non class use of an electronic device for the remainder of the semester will cost you ten points. Note that this can quickly impact your grade, so don't use electronic devices in class inappropriately.

Course Items

**Attendance Policy:** I expect you to come to class and to be prepared every day. Education at the university level requires active involvement in the learning process. Therefore, students have the responsibility to attend classes and to actively engage in all learning assignments or opportunities provided in their classes. Instructors have the responsibility to provide a written policy on student attendance that is tied to course objectives and included in a course syllabus. There may be times, however, when illness, family crisis, or university-sponsored activities make full attendance or participation impossible. In these cases, students are responsible for making timely arrangements with the instructor to make up work missed. Such arrangements should be made in writing and prior to the absence when possible.

Examples of absences that should be considered excusable include those resulting from the following: 1) illness of the student, 2) serious illness or death of a member of the student's immediate family or other family crisis, 3) University-sponsored activities for which the student's attendance is required by virtue of scholarship or leadership/participation responsibilities, 4) religious observances (see UA Religious Observances policy), 5) jury duty or subpoena for court appearance, and 6) military duty. The instructor has the right to require that the student provide appropriate documentation for any absence for which the student wishes to be excused."

[http://www.uark.edu/admin/vcacesey/facultyhandbook/Section\\_2\\_2008.html#Teaching](http://www.uark.edu/admin/vcacesey/facultyhandbook/Section_2_2008.html#Teaching)

**Communication:** You are juniors and seniors, and I expect you to communicate with me. You have my e-mail. Life events happen; communicate with me in a timely manner – the days before the exam or the day of the exam. I define communication in the context of professionalism below: what would your employer do if you missed an important deadline without communicating with the employer? Contact me via email, do not leave a message on my office phone, I do not check those regularly.

**Professionalism:** I would define professionalism in the context of a business meeting. What would your employer expect of you during a business meeting? Several of you are close to graduating and will soon find yourselves in the professional world. It is expected that you will act with maturity and consideration. Disruptions in class will not be tolerated. A disruption to the class will lead to removal of points from the overall point total.

**Example: Arriving late.** If you have a class before this one that is across campus, then please speak with me. Chronic lateness is disruptive; if it is chronic, over three times, then there will be a subtraction of 10 points from your grade for each time that you are late.

**Grading:**

<u>Category</u>	<u>Weight</u>
Quizzes and Homework	100
Exam I	100
Exam II	100
Excel cases	100
Final	150
	<hr/>
	550

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**Homework.** The homework solutions manual is available in my office. The homework will assist you in preparing for each session and the exams. Select problems will be examined in class; the remaining questions are your responsibility to cover. You may see me if you have questions regarding a question. Homework will comprise a portion of your overall grade; the homework will be collected and checked.

**Presentations, Handouts, and Note Taking.** The beginning of each class may begin with an outline of notes, materials, or examples. Note taking is recommended during class; my personal notes will not be made available for each class. It is recommended that you get materials from a classmate if you miss class. Handouts may be given during class; if you miss then get a copy from your classmates.

**Examinations:**

**Number of exams and timing of exams:** Two exams and a final are given. The exams are given during a regularly scheduled class period and the final exam is given on the time announced by the registrar.

**Comprehensive final.** The final exam is mandatory.

**Grade Appeal:** On occasion you may have the desire to question the grading of a problem, ask for additional points due to interpretation, or simply to point out an error in grading. You are always welcome to do so, but I would like all appeals to be in writing. The deadline for appeals is when I turn in the semester grades after the final exam, however it is generally best to appeal quickly while the material is still fresh in your mind.

**Make up Examinations:** I will allow make-up examinations on the following conditions. If any of the items below are not met by the student, a zero will be given for the exam or project.

**Item 1. Communicate.** Communication has to be in a timely manner; timely is immediately before or after the exam; it is not a week later, two weeks later or at the end of the semester.

**Item 2. Just Cause for missing.** There is a valid reason for missing – refer to Attendance Policy for “absences that should be considered excusable.”

**Item 3. Evidence.** You should provide written documentation of why you missed the exam – refer to Attendance Policy.

**Item 4.a. Make-up time.** You have five business days after the exam to make up the exam; if multiple persons miss, then the instructor reserves the right to establish a time for the exam.

**Item 4.b. Make-up time.** If no agreement on timing of the makeup exam can be reached between the student and instructor, then In the event you miss ONE mid-term exam, you must count your final exam twice. You will also be required to do an additional project to insure that you have a sufficient understanding of the material covered under the missed exam. Should you feel the need to miss more than one midterm, your subsequent exams scores will result in a zero.

**Final Grades:** The grade distribution, following University of Arkansas guidance, for the semester will be as follows:

<u>Grades</u>
A = 90.00+%
B = 80-89.99%
C = 70-79.99%
D = 60.00-69.99%
F = Below 59%

**Grading Curves:** Prepare for exams/assignments assuming that no curve will be given on exams or in the final grade.

**Academic Integrity:** Your integrity is far more important than your GPA. As a professional, your integrity is your prime asset and in our highly mobile professional atmosphere it is becoming even more critical. Please refer to the University Course catalog for information on the academic integrity standards of the University. Perhaps the most difficult ethical issue any student can face is their responsibility to take action when they know another student is violating

ethical standards. Such violations contribute to deception of potential employers and are injurious to the ethical climate of the entire University. Consequently, it is your responsibility to notify me if you know of violations by other students. Violations of academic integrity will lead to sanctions as indicated in the Undergraduate Studies Catalog of the University of Arkansas. The University and the business community take integrity very seriously. Students who violate academic integrity will receive a grade sanction and be reported to Judicial Affairs

Effective fall 2011, Academic Integrity Policy (<http://provost.uark.edu/245.php>) and Academic Integrity Sanction Rubric (<http://provost.uark.edu/246.php>) are in effect. Please be sure to familiarize yourself with these new policies.

Some examples (not an exhaustive list) of what you may or may not do are:

DON'T obtain answers from former students.

DON'T give answers to future students.

DON'T use any Solutions Manuals or answers other than those supplied by the instructor

**Inclement Weather Policy:** When the University is open, class and scheduled exams are held. If you have any doubts whether class or exams will be held, please email me before leaving for class. I live close enough to campus that I can walk. However, if you have to travel some distance and honestly feel that such travel is dangerous, then stay home and any work due that day can be made up.

**Illness:** Please e-mail me if you are ill; documentation is required to make up any exam.

**Individual arrangements:** Students with disabilities or with any other special needs should contact the instructor as soon as possible in order to make the necessary arrangements.

**Office Hours:** Office hours will be noted in the first day of class. I tend to be in my office quite a bit, so please feel free to come in even if it is not during office hours. However, an appointment will help to make sure that I have time to work with you.

**Final Note:** Course topics and calendar may change at my discretion depending on the progress of the class and the influence of important issues or trends.



# Intermediate Financial Accounting II

## Schedule, Fall 2016

This schedule is tentative and is bound to need changes and updates as we go through the semester. These updates will be announced in class. Q = Question, E = Exercise, P = Problem

<u>Date</u>	<u>Chapter and topic</u>	<u>Homework</u>
8/23	Ch 10 Acquisition and Disposition of PP&E	E 1, 2, 3 P 1, 3
8/25	Self constructed assets	E 4, 7, 10 P 5, 6
8/30	Acquisition, zero interest debt	E 11, 12, 13 P 11
9/1	Subsequent expenditures	E 14,, 21, 22, 23 P
9/6	non-monetary exchanges	E 18, 19, 25 P 8, 9, 10
9/8	Ch 11 Depreciation, Impairments and Depletion	Q 1, 2, 3, 4
9/13	Theory	E 1, 2, 3, 4 P 1, 2
9/15	Activity versus time based methods	E 6, 7, 9, 10 P 2, 4
9/20	Depletion, Impairment and write offs	E 11, 12, 13, 16, 17 P 5, 7, 10
9/22	Ch 12 Intangible Assets	E 1, 2, 3 P1
9/27	Valuation & Amortization	E 4, 5, 6 P 2, 3
9/29	Goodwill & Impairments	E 12, 15 P 4, 5
10/4	Finish chapter and discuss exam I	E 16, 17 P 6
10/6	<b>Exam Ch. 10-12</b>	
10/11	Ch 13 Current Liabilities and Contingencies	E 1, P 1
10/13	A/P, N/P, ST Obligations	E 2, 3, 4 P 2
10/18	<b>No Class, Fall Break</b>	
10/20	Dividends, taxes, HR Related	E 5, 7, 8, 9 P 3, 4, 5, 9
10/25	Contingent Liabilities	E 12, 13, 15, 16 P 11, 12, 13
10/27	Ch 14 Long Term Liabilities	E 1, 2, 3, 5 P 1

11/1	Bonds Payable, Discounts and Premiums	E 8, 9, 11 P 5, 6, 7
11/3	“ “	E 16, 17 P 10, 11
11/8	Ch 15 (Include Appendix) Stockholder’s Equity	E 1, 2, 3, 4 P 1
11/10	Stock transactions, Treasury Stock	E 6, 7 P 4, 5, 6
11/15	Preferred Stock, dividends and splits	E 14, 15, 16, 21 P 8, 11
11/17	<b>Exam Ch. 13-15</b>	
11/22	Ch 16 Dilutive Securities and EPS	E 1, 2, 6, 7, 8, 9 P 1, 2
11/24	<b>No class, Thanksgiving</b>	
11/29	Earnings per share and diluted EPS	E 15, 16, 20, 22, 24 P 5, 6, 7
12/1	Ch 17 Investments	E 1, 3, 6, 7 P 1, 2
12/6	Classification, valuation, impairment	E 10, 11, 12, 20 P 10, 11
12/8	Accounting for derivatives	E 22, 23, 24 P 13, 14, 15

Dead Day December 9<sup>th</sup>

Final Exam	Section 1	(9:30 class)	Thursday, Dec. 15	8:00 – 1:00 AM
	Section 2	(11:00 class)	Tuesday, Dec 15	10:15 – 12:15 AM

**Important Note:** Intermediate II includes a series of Excel cases which are worth 100 points of your course grade. This will start during the second or third week of classes and a separate schedule will be provided for the relevant due dates.



UNIVERSITY OF  
ARKANSAS  
SAM M. WALTON  
COLLEGE OF BUSINESS

## COURSE SYLLABUS

Course: **ACCT 3843 – Fundamentals of Taxation**

Prerequisite: ACCT 2013 with a C or better

### **Course Description:**

Overview of basic income tax principles and tax planning techniques. Overview of the income tax treatment of business entities. Focus on the income tax treatment of individuals (with emphasis on the Federal Income Tax).

### **Course Objectives:**

This course is designed to provide an introduction to the federal income tax system. Upon completion of this course, you should have a good understanding of:

1. The objectives of the U.S. federal tax system,
2. The conceptual standards for evaluating tax policies and systems,
3. The federal tax laws for income recognition, expense deduction, and property transactions,
4. How federal tax law applies to business entities and to individuals, and
5. The framework for applying tax law in planning for business and personal decisions.

Tax law – like most areas of law – is intricate and changes over time. Fortunately, the tax law has an underlying framework that endures. We will focus on the framework and use it to understand the key elements of the federal tax system.

Given the detailed nature of the law, most practitioners are best served by having the ability to recognize an issue (problem or opportunity) and the ability to find and apply the applicable law to allow optimal resolution of the issue. Our approach in this course will mirror this: (1) we will focus on the key principles of income tax law to build issue-recognition skills and (2) we will work to develop skills to allow you to use the law to resolve tax issues.

### **Required Materials:**

Principles of Taxation for Business and Investment Planning by Sally M. Jones (McGraw-Hill, 2011 ed)

### **Grades:**

The standard grading scale will be used (A=90%, B=80%, etc.).

Exam 1	15%
Exam 2	15%
Exam 3	15%
Exam 4 (Comprehensive Final)	30%

Individual Weekly Homework	5%
Team Return #1	10%
Team Return #2	10%

**Assignments:**

**Exams:** Exams will include multiple choice and short answer problems. Exam dates and times appear in the Detailed Schedule portion of this syllabus. During exams, students may use one note sheet (4 x 7 index card) both sides, with original handwritten notes, plus a pencil, and a calculator. No make-up exam will be given for Exam 1, 2 or 3. **NO EXCEPTIONS!** If either Exam 1, 2 or 3 is missed, for any reason, the Exam 4 Comprehensive Final score will be weighted to replace the missed exam score. Since the Final is comprehensive, if you get a higher score on your Final than your lowest score on either Exam 1 or Exam 2, the score from your Final will replace that lowest score.

**Weekly Homework:** There will be weekly assignments for each chapter. Details are on page 4-5. Only the 5 highest scores will be counted. Homework is graded based on efforts.  $\sqrt{+}$  = 10 points,  $\sqrt{=}$  = 7 points and  $\sqrt{-}$  = 4 points. No late homework will be accepted. Homework is due every Monday.

**Team Return #1:** Each team will be required to complete a basic corporate income tax return based on data provided. A handout will follow with details. Each team will have to prepare the return and associated work-papers.

**Team Return #2:** Each team will be required to complete an individual tax return based on data provided. A handout will follow with details. Each team will have to prepare the return and associated work-papers.

**Communications:**

**Web Site:** This course uses a website extensively. The site is on Blackboard (Bb) at <http://courses.waltoncollege.uark.edu/>. I will send emails using the addresses recorded there. You should verify the email address there is the one you prefer.

**Announcements:** Important time-sensitive information will be posted at the Bb site, so you should check it daily.

**Discussion board:** Forums provide a communication base that is really useful as a way to quickly ask and answer questions in a way that is beneficial to everyone. It works well as a site for chapter questions (homework) and exam preparation questions.

**Academic Honesty:**

Ethical behavior, in the form of academic honesty, is important to the University of Arkansas and to me. To understand the kinds of behavior to be avoided, consult the list of described dishonest behaviors at the website below or in your university course catalog. Barring evidence to the contrary, I will assume your behavior in this course is ethical. That said, I will not ignore evidence suggesting dishonesty. If evidence suggests a violation of the university's academic honesty standards, I will use the UA Office of Judicial Affairs to investigate and impose sanctions. <http://ethics.uark.edu>

**Students with Disabilities:**

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures).

**Inclement Weather Policy:**

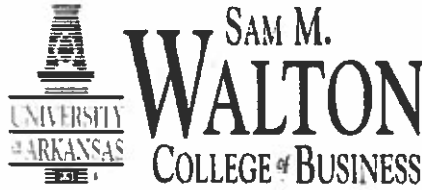
Unless the University is closed, I intend to be in class. Use your judgment about coming in if conditions are dangerous in your area. In the unlikely event that I am unable to get to class, I will make an announcement on Blackboard.

**Caveat:**

This syllabus includes policies and plans for the course that may require adjustment. I reserve the right to make changes at any time during the semester *with notice* to the class.

### Tentative Schedule:

Week	Dates	Topic	Reading
1	January 19	Course Intro	Ch1
1	January 21	Types of Taxes	
2	January 24	Tax Policy Issues	Ch2
2	January 26	Taxes as Transaction Costs	Ch3
2	January 28	No class	
3	January 31	Maxims of Income Tax Planning	Ch4 Ch6
3	February 2	Taxable Income from Business Operations	
3	February 4	No class	
4	February 7	Taxable Income from Business Operations	Ch6
4	February 9		
4	February 11		
5	February 14	EXAM1	
5	February 16	The Corporate Taxpayer	Ch11
5	February 18		
6	February 21	The Corporate Taxpayer	
6	February 23	Pass-Through Business Entities	Ch11 Ch10
6	February 25		
7	February 28	Pass-Through Business Entities	Ch10 Ch12
7	March 2	Choice of Business Entity	
7	March 4		
8	March 7	Choice of Business Entity	Ch12 Ch13
8	March 9	The Individual Taxpayer	
8	March 11		
9	March 14	The Individual Taxpayer	Ch13
9	March 16		
9	March 18	EXAM 2	
10	Spring Break (No Classes ☐)		
11	March 28	Compensation and Retirement Planning	Ch15 Ch16
11	March 30		
11	April 1	Investment and PFP	
12	April 4	Investment and PFP	Ch16 Ch17
12	April 6	Tax Consequences of Personal Activities	
12	April 8		
13	April 11	Tax Consequences of Personal Activities	Ch17 Ch13
13	April 13		
13	April 15	Jurisdictional Issues in Business Taxation	
14	April 18	EXAM 3	
14	April 20	Cost Recovery	Ch7 Ch8
14	April 22	Sales of Property	
15	April 25	Sales of Property	Ch8 Ch9
15	April 27	Nontaxable Exchanges	
15	April 29		
16	May 2	Nontaxable Exchanges	Ch9
16	May 4		
Final	May 9	COMPREHENSIVE FINAL EXAM	Section 2
Final	May 11	COMPREHENSIVE FINAL EXAM	Section 1
Final	May 13	COMPREHENSIVE FINAL EXAM	Section 3



**ACCT 4203**  
**Fundamentals of Taxation II**  
**Fall 2016**

**Professor:** Robyn D. Jarnagin, JD, CPA  
**Office:** WCOB 451  
**Class Time:** Section 1: TTh 2:00pm-3:15pm (SCEN 204)  
Section 2: TTh 9:30am-10:45am (MAIN 329)  
**Office Hours:** TBD  
**E-mail:** [rjarnagin@walton.uark.edu](mailto:rjarnagin@walton.uark.edu)

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**Course Description:**

Study of Federal income taxation with a focus on entities other than individuals (C corporations, S corporations, partnerships) as well as continued development of tax research techniques and tax planning strategies.

**Prerequisites:**

ACCT 3723 and ACCT 3843 with a grade of C or better.

**Course Objectives:**

Upon completion of this course, you should have a good understanding of:

1. The federal tax laws for income recognition, expense deduction, and property transactions,
2. Compare and contrast the tax consequences of conducting business in a pass through entity or in a corporation,
3. Demonstrate an understanding of income measurement and reporting for corporations and pass through entities through the completion of comprehensive tax return problems
4. Determine the tax consequences of formation, operation and liquidation of the various business entities,

ACCT 4203 is the second course in taxation. This course applies many of the concepts and doctrines of taxation learned in the first course to an advanced study of the taxation of business entities. In addition, the course expands knowledge of the student into the common tax issues and laws relating to the life cycle of businesses: formation, operation, and termination or dissolution. Business tax concepts are related to financial concepts (and GAAP). Business tax planning incorporates considerations of individual tax consequences and possible conflict.

**Required Materials:**

*Taxation of Individuals and Business Entities*, Custom Edition, Spilker

Connect on-line homework manager: <http://connect.mheducation.com/class/r-jarnagin-fall-2016>

**Course Requirements & Grades:**

**Exams:** There will be three equally weighted exams (100 points each) throughout the semester. The final exam will not be comprehensive. The exams will be in class. Exam scores will be posted in Blackboard. Graded exams will not be reviewed in class, but students are strongly encouraged to review their exams with the instructor during office hours or by appointment.

Students missing an exam will receive a grade of zero unless it is an excused absence. If a student is granted an excuse for one of the first three exams, a comprehensive exam (worth 100 points) will be administered during finals week at the end of the semester. The comprehensive exam is your only option.

**Quizzes:** A number of quizzes will be given throughout the semester. Early, late and/or make-up quizzes will **not** be given. Each student's lowest quiz score will be dropped.

**1120 Tax Return Project:** Details regarding the project will be provided in class.

**Homework:** Homework will be assigned for each chapter using the Connect on-line homework manager (see above). Homework will be due on Mondays and Wednesdays at 11:59pm. No individual homework extensions will be given.

A large amount of conceptually challenging material is covered in this course. *Serious effort outside class is generally required for success in this course and to obtain a reasonable understanding of the material.* **Students are to come to class prepared to discuss the material assigned for that day.** My lecture and pace during class will assume that you have adequately prepared for class. Failure to do so will cause you difficulties in following the lectures and ultimately result in poor performance in the class.

**Attendance:** Regular class attendance is required and attendance will be monitored each day. Students who miss class for any reason are responsible for material covered in their absence. It is the student's responsibility to get notes from other students, etc. I will not repeat lectures for individual students who miss class.

**Grades:** Course grades will depend on exams, quizzes, class participation, homework and projects. The point distribution is as follows:

Homework	10%
Quizzes	10%
Project	10%
Exams	<u>70%</u>
Total	100%



Final grades for the class will be based on the following grading scale:

- A 100% - 90%
- B 89% - 80%
- C 79% - 70%
- D 69% - 60%
- F below 60%

**Extra Credit:** There will be no extra credit projects for individual students.

**Electronic Devices:**

Cell phones, alarms and other electronic devices (except computers being used to take notes) should be turned off during class. You may *not* use any electronic device that has the capability to phone, e-mail, text message, access the internet or store notes in memory during any exam. All electronic devices except calculators must be turned off and put away during all exams and quizzes.

**Academic Honesty:**

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail. Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor. Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'.

**Inclement Weather Policy:**

Classes will be cancelled according to University policy. To determine if the University is closed due to weather, check the University website or tune into local radio or TV. If class will be cancelled even though the University is open, an announcement will be posted on Blackboard.

**Accommodations for Students with Disabilities:**

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures).

### **Emergency Procedures:**

Many types of emergencies can occur on campus. Instructions for specific emergencies such as severe weather, active shooter, or fire can be found at [emergency.uark.edu](http://emergency.uark.edu).

#### **Severe Weather (Tornado Warning):**

- Follow the directions of the instructor or emergency personnel
- Seek shelter in the basement or interior room or hallway on the lowest floor, putting as many walls as possible between you and the outside
- If you are in a multi-story building, and you cannot get to the lowest floor, pick a hallway in the center of the building
- Stay in the center of the room, away from exterior walls, windows, and doors

#### **Violence / Active Shooter (CADD):**

- **CALL:** 9-1-1
- **AVOID:** If possible, self-evacuate to a safe area outside the building. Follow directions of police officers.
- **DENY:** Barricade the door with desk, chairs, bookcases or any items. Move to a place inside the room where you are not visible. Turn off the lights and remain quiet. Remain there until told by police it's safe.
- **DEFEND:** Use chairs, desks, cell phones or whatever is immediately available to distract and/or defend yourself and others from attack.

### **CAVEAT:**

This syllabus includes policies and plans for the course that may require adjustment. I reserve the right to make changes at any time during the semester with notice to the class.

**ACCT 4203**  
**Assignment Schedule**  
**Fall 2016**

Date		Day	Topics
Aug.	23	T	Introduction
	25	Th	Chapter 10: Cost Recovery
	30	T	Chapter 10: Cost Recovery
Sep.	1	Th	Chapter 11: Property Dispositions
	6	T	Chapter 11: Property Dispositions
	8	Th	Chapter 11: Property Dispositions
	13	T	Chapter 15: Entities Overview
	15	Th	Chapter 15: Entities Overview
	20	T	<b>EXAM 1 (Chapters 10, 11 &amp; 15)</b>
	22	Th	Chapter 19: Corporate Formation
	27	T	Chapter 19: Corporate Formation
	29	Th	Chapter 16: Corporate Operations
Oct.	4	T	Chapter 16: Corporate Operations
	6	Th	Chapter 16: Corporate Operations
	11	T	Chapter 16: Corporate Operations
	13	Th	Chapter 18: Corporate Taxation: Non-liquidating Distributions
	18	T	<b>No Class – Fall Break</b>
	20	Th	Chapter 18: Corporate Taxation: Non-liquidating Distributions
	25	T	Chapter 18: Corporate Taxation: Non-liquidating Distributions
	27	Th	Chapter 19: Corporate Liquidations
Nov.	1	T	Chapter 19: Corporate Liquidation
	3	Th	<b>EXAM 2 (Chapters 16, 18 &amp; 19)</b>
	8	T	Chapter 20: Partnership Formation & Operation
	10	Th	Chapter 20: Partnership Formation & Operation

Date		Day	Topics
Nov.	15	T	Chapter 20: Partnership Formation & Operation
	17	Th	Chapter 21: Partnership Distributions & Terminations
	22	T	Chapter 21: Partnership Distributions & Terminations
	24	Th	<b>No Class – Thanksgiving</b>
	29	T	Chapter 22: S Corporations
Dec.	1	Th	Chapter 22: S Corporations
	6	T	Chapter 22: S Corporations
	8	Th	<b>EXAM 3 (Chapters 20, 21 &amp; 22)</b>
			<b>CUMULATIVE FINAL:</b> <b>Section 1: Thursday 12/15 1:00pm – 3:00pm</b> <b>Section 2: Thursday 12/15 8:00am – 10:00am</b>

Fundamentals of Taxation II with Connect b/w print book ISBN 1260035980:  
<http://shop.mheducation.com/mhshop/productDetails?isbn=1260035980>  
\$103.25

Fundamentals of Taxation II b/w print book 1260035999:  
<http://shop.mheducation.com/mhshop/productDetails?isbn=1260035999>  
\$73.21

**Accounting 4673—Product, Project, and Service Costing  
Fall 2015**

8:00 - 9:15 T/Th & 9:30 - 10:45 T/Th In WJWH0303

Professor: Dr. Jonathan Shipman  
Office: WCOB 461  
Phone: 479-575-6803

Office Hours: 1:00 - 3:00 TU - TH  
Other hours by appointment  
E-mail: [jshipman@walton.uark.edu](mailto:jshipman@walton.uark.edu)

**Required:**

**Textbook:** *Cornerstones of Cost Management* (2015, 2013, South-Western, Cengage Learning); Don R. Hansen and Maryanne M. Mowen.

The textbook is available at the bookstore. We are using the Third Edition of the text. ISBN No. 978-1-285-75178-8.

**Lecture  
Outline and  
Chapter  
Examples:**

An outline of the lecture notes and data for the examples used to illustrate the chapter material will be posted on Blackboard. These notes are in Word files. You may use these files for taking notes on your computer in class, or you may use a printed copy. Access to these materials will be useful to you for taking notes.

**Optional:**

**Textbook** [http://www.cengage.com/cgi-wadsworth/course\\_products\\_wp.pl?fid=M20bl&product\\_isbn\\_issn=9781285751788](http://www.cengage.com/cgi-wadsworth/course_products_wp.pl?fid=M20bl&product_isbn_issn=9781285751788) (Free)

**Website:** Free on line study materials including chapter quizzes and Excel spreadsheet templates.

**Prerequisites:** ACCT 2023 or ACCT 3613 and ACCT 3723 with grades of "C" or better.

**Learning**

**Objectives:**

- Explain basic cost concepts and prepare reports that summarize cost data.
- Develop and use cost estimation models to predict costs and evaluate the strengths and weaknesses of the models.
- Calculate and record costs using functional based costing and activity based costing models.
- Calculate and record costs using job-order and process costing systems.
- Allocate support department costs to production departments and explain the purpose of the allocation.
- Describe joint products and by-products and allocate joint costs to the products.
- Prepare master budget schedules and use budgeted data to evaluate performance by comparing actual with standard costs.
- Evaluate performance of decentralized units and explain how transfer-pricing practices affect performance measures.
- Apply cost management approaches to reduce costs and improve profitability.

Specific topics include cost concepts and behavior, cost estimation, activity-based costing, job-order costing, process costing, support department cost allocations, joint product costing, budgeting, standard costing, performance measures, transfer pricing, strategic cost management, and activity-based management.

In addition to the development of technical and problem solving skills, the course will include cases and projects to help you develop your basic accounting and spreadsheet skills.

**Grades:** Grades will be based on the following:

	<u>Percent</u>
Exam 1	25%
Exam 2	25
Final Exam	30
Manufacturing Company Financial Statements Case	5
Homework	<u>15</u>
	<u>100</u>

Grades for the course will be determined using the following percentages:

<u>If average for the course is:</u>	<u>Course Grade</u>
Greater than or equal to 89.5%	A
Greater than or equal to 79.5% and less than 89.5%	B
Greater than or equal to 69.5% and less than 79.5%	C
Greater than or equal to 59.5% and less than 69.5%	D
Less than 59.5%	F

**Exams:**

Exams will likely consist of multiple choice questions, problems, and short discussion questions. The use of calculators programmed with materials for this course on any exam will be considered dishonest behavior under the University's 'Academic Integrity Policy, resulting in a zero on the exam and reporting of the student's behavior to the University.

All students are expected to take all exams at the time they are scheduled. Except in cases of documented health problems, failure to take a scheduled exam without being excused in advance by the instructor will result in an exam grade of zero. If you must miss an exam for a valid reason, you must attempt to notify the instructor prior to the exam. Telephone calls (office phone: 479-575-6803) and e-mail message (jshipman@walton.uark.edu) are acceptable. Email is preferred.

If the University cancels classes because of bad weather or some other reason for the class meeting prior to an exam, the exam will be given, as scheduled and appropriate adjustment will be made to the content of the exam if necessary. If the university cancels classes on the day of the exam, the exam will be given during the next class meeting.

**Manufacturing Company Financial Statements Case:**

The purpose of the manufacturing company financial statements case is to reinforce your basic accounting skills and to integrate the material from cost accounting with financial accounting. Specifically, you are required to record transactions and prepare an income statement and a statement of financial position (balance sheet) that reflect the impact of the transactions on the financial position of a manufacturing company.

This will be a group assignment (groups of 2 or 3 people). Please submit only one solution for the group. The case is due on Tuesday, October 13th. Please prepare your financial statements and journal entries electronically, turning in a printed version. Calculations may be submitted in handwritten form if they are legible.

**Homework:**

Homework problems that are marked "required" on the syllabus will be collected and graded. You should also work the exercises and problems that are listed as "recommended" because the material in these exercises will help you understand the chapter concepts and prepare for the exams. All reading and homework assignments are to be completed by the beginning of classes on the dates shown. Credit will not be given for homework if it is not turned in on the due date shown on the syllabus. You may miss a total of eight "required" homework exercises and problems without being penalized for the homework portion of the grade. **Keep in mind that this means eight problems, not eight assignments.**

***Academic Honesty:***

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***Disability Statement:***

If you need course adaptations or accommodations because of a documented disability or if you have emergency information to share, please contact the Center for Educational Access, 209 Arkansas Union, at 479-575-3104. This will ensure that you are properly registered for services. For more information on accommodation for students with disabilities and the CEA's test center, please visit <http://cea.uark.edu/3176.php>.

***Emergency Procedures:***

Many types of emergencies can occur on campus; instructions for specific emergencies such as severe weather, active shooter, or fire can be found at <http://emergency.uark.edu>.

**Severe Weather (Tornado Warning):**

- Follow the directions of the instructor or emergency personnel
- Seek shelter in the basement or interior room or hallway on the lowest floor, putting as many walls as possible between you and the outside
- If you are in a multi-story building, and you cannot get to the lowest floor, pick a hallway in the center of the building
- Stay in the center of the room, away from exterior walls, windows, and doors

**Violence / Active Shooter (CADD):**

- **CALL:** 9-1-1
- **AVOID:** If possible, self-evacuate to a safe area outside the building. Follow directions of police officers.
- **DENY:** Barricade the door with desk, chairs, bookcases or any items. Move to a place inside the room where you are not visible. Turn off the lights and remain quiet. Remain there until told by police it is safe.
- **DEFEND:** Use chairs, desks, cell phones or whatever is immediately available to distract and/or defend yourself and others from attack.

***Incident Weather Policy:***

When the University is open, class and scheduled exams will be held. If you have any doubts about whether class or exams will be held, please email me before leaving for class. No penalty will be assessed if you are not able to attend class due to inclement weather or road conditions.



**Tentative Daily Class Schedule:**

<u>No.</u>	<u>Day</u>	<u>Date</u>	<u>Assignment</u>
1	TU	Aug. 25	Introduction and Chapter 1
2	TH	27	Read Chapter 2, Required: Problem 1.11
3	TU	Sep. 1	Read Chapter 3, Required: Exercises 2.15, 2.17; Recommended: Exercise 2.18, Problem 2.28
4	TH	3	Required: Exercises 3.13, 3.16; Recommended: Exercises 3.10, 3.17
5	TU	8	Read Chapter 4, Required: Exercise 3.19, Problem 3.35; Recommended: Problems 3.36, 3.38
6	TH	10	Required: Exercises 4.3, 4.10; Recommended: Exercises 4.11, 4.13
6	TU	15	Read Chapter 5, Required: Exercises 4.7, 4.15; Recommended: Problems 4.29, 4.31
7	TH	17	Required: Exercises 5.12, 5.13; Recommended: Exercises 5.9, 5.11, 5.16
8	TU	22	Recommended: Exercises 5.14, 5.17, Problems 5.26, 5.30
9	TH	24	<b>Exam 1</b>
10	TU	29	Read Chapter 6
11	TH	Oct. 1	Required: Exercise 6.20, Problem 6.33; Recommended: Exercises 6.11, 6.22
12	TU	6	Read Chapter 7, Required: Problem 6.37; Recommended: Exercise 6.21, Problems 6.34, 6.40
13	TH	8	Required: Exercises 7.18, 7.19, 7.23; Recommended: Problem 7.33
14	TU	13	Manufacturing Company Financial Statements Case Due (from Blackboard)
15	TR	15	Read Chapter 8, Required: Problems 7.35, 7.39, Support dept. problem (from Blackboard); Recommended: Exercises 7.24, 7.27
	TU	20	<b>Fall Break</b>
16	TH	22	Required: Exercises 8.16, 8.17; Recommended: Exercises 8.18, 8.19
17	TU	27	Recommended: Exercises 8.22, 8.24, Problem 8.36
18	TH	29	<b>Exam 2</b>
19	TU	Nov. 3	Read Chapter 9
20	TH	5	Required: Exercises 9.14, 9.20; Recommended: Exercise 9.21, Problem 9.28
21	TU	10	Required: Exercises 9.15, 9.16, Recommended: Exercise 9.22, Problem 9.29
22	TH	12	Read Chapter 10, Required: Problem 9.30, Recommended: Problem 9.38
23	TU	17	Required: Exercises 10.1, 10.2, 10.3; Recommended: Exercise 10.16
24	TH	19	Read Chapter 11, Required: Exercise 10.12, Recommended: Problem 10.29
25	TU	24	Required: Exercises 11.14, 11.18; Recommended: Exercise 11.4
	TH	26	<b>Thanksgiving Holiday</b>

**Tentative Daily Class Schedule Continued:**

26	TU	Dec. 1	Read Chapter 12, Required: Exercises 11.15, 11.16, 11.17 (Note: For Exercise 11.17, change the word "May" to "June" in requirements 1 and 2.); Recommended: Problem 11.33
27	TH	3	Read Chapter 13, Required: Exercises 12.8, 12.14; Recommended: Exercise 12.15, Problem 12.28
28	TU	8	Recommended: Exercise 13.9, Problems 13.21, 13.26
29	TH	10	Review Day

**FINAL EXAM:** 8:00 Class: Tuesday, December 15 from 8:00 am - 10:00 am  
9:30 Class: Thursday, December 17 from 8:00 am - 10:00 am

**ACCOUNTING 4753**  
**INTERMEDIATE ACCOUNTING III**  
*Fall, 2016*

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<b>Instructor:</b> Dr. Sami Keskek	<b>e-mail:</b> <a href="mailto:keskek@uark.edu">keskek@uark.edu</a>
<b>Office:</b> WCOB 462	<b>Office Hours:</b> MoWe 1:00-2:00pm or by appointment
<b>Phone:</b> (479) 575-6229	

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<i>Section</i>	<i>Class Time</i>	<i>Room #</i>	<i>Finals Date</i>
001	MoWe 3:05pm-4:20pm	WJWH 114	12/14/16, We (1:00pm – 3:00pm)
002	MoWe 4:35pm-5:50pm	WJWH 302	12/14/16, We (3:15pm – 5:50pm)

**Course Objectives:**

This course is the third in a series of three intermediate financial accounting courses in the accounting program. The objective of the course is to extend the student's understanding of financial accounting and to provide a foundation for preparing for the CPA exam. The course provides a comprehensive study of complex accounting transactions. The topics include revenue recognition, income taxes, pensions, leases, accounting changes and error analysis, and statement of cash flows. Emphasis is placed on understanding the complex business transactions, evaluating the accounting standards being used to record these transactions, using quantitative skills to record the transactions, and analyze the implications of particular accounting treatments on financial statements. While we focus on generally accepted accounting principles (GAAP), we will also discuss differences in accounting treatment under international financial reporting standards (IFRS).

**Course Material:**

***Textbook:*** Kieso, Weygandt and Warfield. *Intermediate Accounting 15e.*

***Recommended:*** Gleim & Becker CPA Exam Review Books (Financial Accounting Section)

***Presentations, Handouts, and Note Taking:***

The PowerPoint notes for each topic will be posted on BlackBoard at least one day before the class. Note that the lecture notes are incomplete because they do not provide the solutions to problems we will work in the class. Thus, note taking is recommended during class. It is recommended that you get complete notes with solutions from a classmate if you miss a class.

***Other Materials:***

All other materials will be provided freely on the web. Practice problems and announcements will be periodically posted on the Blackboard site. Updates to the website will be announced in class; however students should check the website regularly. Other materials may be handed out in class; it is your responsibility to get the handouts. You may get missing handouts during office hours or by setting up an appointment.

***Class Conduct & Procedures:***

Classes will include lectures on assigned topics, working on examples, and discussions. The student is responsible for reading the assigned material before each class session. Individual preparation prior to class, participation during class, and practicing after class are critical to be successful in this class.

***Communication:***

Email is the preferred method of contact for this course. I will make every attempt to respond within 24 hours.

## **Grading:**

<b>Course Items</b>	<b>Weight</b>	<b>Grades</b>
Quizzes (5 x 100)	500	A = 90+%
Case Study	50	B = 80-89%
Final Exam	250	C = 70-79%
<b>Total Points</b>	<b>800</b>	D = 59-69%
		F = Below 59%

## **Quizzes:**

There will be six quizzes; one quiz for each chapter. Only the best five quizzes out of six quizzes will be used to calculate your quiz grade. Each quiz is 100 points. Quizzes will consist of multiple choice and problem solving questions. In the event that you miss a quiz because of job interview, out of town trip, etc., the missed quiz will count as the dropped quiz. The best way to prepare for the quizzes is to be attentive in class and work out the in-class problems and practice problems.

The quizzes will be given in class and I expect to do the quiz at the beginning of class the day after we have completed the material.

## **Case Study:**

There will be a case study that asks you to critically evaluate an accounting issue. The case study will be in the class.

## **Exams:**

***Comprehensive final:*** The final exam is comprehensive and it is mandatory. If your score on the final exam is higher than a quiz score, the final exam will replace it. The final exam is all multiple choice and is given on the time announced by the registrar.

***Curving the exams:*** I will curve each quiz so that at least one student gets 100%.

## **Practice Problems:**

I will provide you with practice problems to help you focus on the core concepts. Practice problems are not graded and therefore you will not need submit them for grading. The purpose of the practice problems is to help you prepare for quizzes and exams. I will provide the solutions to the practice problems on Blackboard. I suggest you to take the time work through and understand intuition of the problems. Note that simply following the solutions will not adequately prepare you for exams.

## **Procedures for exams.**

Examinations are individual assessments of knowledge. Cell phone calculators/computers are not allowed in exams.

## **Final Note on Grade Policy:**

Note that I cannot give extra credit work for the purpose of raising one's grade. In general, I will strongly emphasize fairness to all students taking the course. Please do not ask me to make exceptions to these rules that would be unfair to other students taking the course.

**Academic Integrity:**

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's "Academic Integrity Policy". Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

For more information on academic integrity, see <http://provost.uark.edu/academicintegrity/462.php>.

**Inclement Weather Policy:**

When the University is open, class and scheduled exams are held. If you have any doubts whether class or exams will be held, please email me before leaving for class.

**Individual arrangements:**

University of Arkansas Academic Policy Series 1520.10 requires that students with disabilities are provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact me privately at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through the Center for Educational Access (contact 479-575-3104 or visit <http://cea.uark.edu> for more information on registration procedures).

**Final Note:**

**Course topics and calendar may change at my discretion depending on the progress of the class and the influence of important issues or trends.**

### Tentative Course Outline

<b>Date</b>	<b>Chapter</b>	<b>Topic</b>	<b>Tentative Quiz Date</b>
8/22	18	Course Introduction, Revenue Recognition	
8/24	18	Revenue Recognition	
8/27	18	Revenue Recognition	
8/31	18	Revenue Recognition	
9/5		Labor Day Holiday	
9/7	19	Accounting for Income Taxes	Quiz 1
9/12	19	Accounting for Income Taxes	
9/14	19	Accounting for Income Taxes	
9/19	19	Accounting for Income Taxes	
9/21	20	Pensions and Postretirement Benefits	Quiz 2
9/26	20	Pensions and Postretirement Benefits	
9/28	20	Pensions and Postretirement Benefits	
10/3	20	Pensions and Postretirement Benefits	
10/5	21	Accounting for Leases	Quiz 3
10/10	21	Accounting for Leases	
10/12	21	Accounting for Leases	
10/17		Fall Break	
10/19	21	Accounting for Leases	
10/24	22	Accounting Changes and Error Analysis	Quiz 4
10/26	22	Accounting Changes and Error Analysis	
10/31	22	Accounting Changes and Error Analysis	
11/2	22	Accounting Changes and Error Analysis	
11/7	23	Statement of Cash Flows	Quiz 5
11/9	23	Statement of Cash Flows	
11/14	23	Statement of Cash Flows	
11/16	23	Statement of Cash Flows	
11/21		Partnership	Quiz 6
11/23		Partnership	
11/30		Thanksgiving Holiday	
12/5		Partnership	Case Study
12/7	24	Overview/ Full Disclosure Principle	

# ACCT 4963 Audit and Assurance Services Syllabus – Fall 2015

## University of Arkansas

Instructor: Kenneth L. Bills, PhD, CPA (in UT), CFE Phone: 575-6116  
Office: WCOB 449 Email: [kbills@walton.uark.edu](mailto:kbills@walton.uark.edu)  
Class: Sec 001 - 9:30 – 10:45 pm Tu & Th  
Sec 002 - 8:00 – 9:15 pm Tu & Th  
Classroom: Sec 001 - WJWH 302  
Sec 002 - WCOB 431  
Office Hours: Tu & Th 12:30 - 2:00 pm and by appointment

### Required Texts:

1. *Auditing & Assurance Services: A Systematic Approach* (8<sup>th</sup> edition) by Messier, Glover, and Prawitt, McGraw-Hill-Irwin (US or international version).

### Course Objectives:

By the end of this course, students should: (1) understand the nature and role of auditing in the context of financial reporting; (2) be able to identify and describe audit evidence useful in testing financial statement assertions; (3) understand the concepts necessary to plan and perform *basic* financial statement audits; (4) have developed perspectives and competencies necessary to succeed as auditors, and (5) have an increased sense of auditors' professional and ethical responsibilities. To reach these objectives, students are encouraged to come well-prepared to class, to ask questions frequently, to use office hours wisely, and to invest significant effort in class projects.

### Course Structure:

This is a difficult, but rewarding class. It is also very different from typical accounting classes—particularly due to its conceptual nature. Although memorization skills will be required, success will be determined largely by students' developing the ability to think with professional judgment and skepticism, and to apply concepts learned in this and other classes. Students are expected to attend class, and to spend considerable time outside of class reading and completing assignments. Exams will focus on the material in the text and lectures. **Students should read assigned materials prior to the related lecture.** Classes will consist primarily of lectures and discussions. Lectures are designed to elaborate on the text. In order to succeed, students should take *good* notes. A schedule of topics, assignments, and due dates is provided in this syllabus. **Students who participate in class and attend office hours regularly do significantly better on average than those who do not.**

Assignments are designed to provide students with opportunities to apply the concepts learned in class. Projects are also designed to promote skills and competencies necessary for success as CPAs/practicing accountants (see AICPA Core Competency Framework—<http://aicpa.org/edu/corecomp.htm>).

### Grading:

Grades will be assigned based on total points earned during the semester. Grading cutoffs are as follows: A 90%, B 80%, C 70%, D 60%, and < 60% F. Grades may be adjusted to reflect the performance of the top students in the class. Points are assigned as follows.

Quiz and Assignments	120
Midterm 1	120
Midterm 2	120
Final	<u>120</u>
Total	480

The historical grade distribution for this class is:

A – 33%, B – 40%, C – 22%, D or F – 5%

**Exams:**

Exams will include multiple-choice<sup>1</sup> and short-answer essay questions, and will require memorization, comprehension, and application of auditing concepts. Exams will be given during class.

Makeup exams are not allowed except in the case of official university business, significant religious holidays, or severe illness/family tragedy. Documentation must be provided.

**Quiz:**

There will be one quiz during the semester and will be on an unqualified audit opinion. Students will be given 15-20 minutes to write the standard audit report from memory. Exact wording is not required, however each sentence of the audit report is meaningful and its meaning must be correctly expressed.

**Assignments:**

There will be two major assignments during the semester. Each will require a considerable amount of work outside of class. All projects will be completed in groups of two. Each assignment will require several hours to complete. Do not procrastinate. Each assignment will be graded according to the quality of its content (substance), and the quality of its appearance (i.e. spelling and grammar are important). Title pages and plastic covers are discouraged; handwritten assignments are not acceptable. Projects are due at the beginning of class according to the attached schedule.

Assignments are relatively unstructured. Auditing is an unstructured discipline where professional judgment is of primary importance. In most situations there are no “correct” answers, but only decisions that are more or less supported by evidence and good professional judgment. Assignment outlines will be distributed during class. Students must have access to a computer and the internet to complete some of the projects, and must have a working knowledge of Microsoft Excel. Students may seek additional guidance regarding the projects by attending office hours regularly, or by scheduling meetings with me. However, obtaining any help from students outside one’s group (including those from previous semesters) would be considered cheating.

**Other:**

1. I try to make the class as fair as possible. **Extra credit will not be given under any circumstances.** Success or failure in this course is the students’ responsibility.
2. Students who have a physical or learning disability that may prevent them from fully demonstrating their abilities should contact me personally as soon as possible so we can discuss accommodations necessary to ensure full participation and facilitate their educational opportunity.
3. Finally, **cheating will not be tolerated**. As future professionals, honest and ethical behavior should be part of your personal standards of development. The course will adhere to University of Arkansas’ Academic Integrity Policy and the Student Conduct Code.

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<sup>1</sup> Multiple choice questions are designed to require understanding rather than simple recall. They frequently contain options such as “none of the above”, “more than one of the above”, or “all of the above”.



### Tentative Schedule of Topics:

<u>Class</u>	<u>Topic</u>	<u>Readings</u>	<u>Project Due Dates</u>
Aug 25	Accounting & Assurance	Ch. 1 (pp. 1-13) Ch. 2	
Aug 27			
Sep 1	Auditing Environment		
Sep 3	Auditing Concepts		<b>Discuss Unqualified Audit Opinion (40 pts)</b>
Sep 8	Internal Controls & Corporate Governance	Skim COSO Executive Summary & Ch. 1, 2, & 8 (will post to Blackboard)	
Sep 10		Skim COSO Ch. 3-6	
Sep 15		Skim COSO Ch. 7	<b>Quiz on Unqualified Audit Opinion (40 pts)</b>
Sep 17	<b>Open</b>		
Sep 22	Review for Midterm Exam 1		
Sep 24	<b>Midterm Exam 1</b>		
Sep 29	The Audit Process	Ch. 1 (pp. 14-25)	
Oct 1	Assertions & Evidence	Ch. 5 (pp.131-157)	
Oct 6			<b>Hand Out Assignment 1 (40 pts)</b>
Oct 8			
Oct 13	Analytical Procedures	Ch. 5 (pp. 158-172)	
Oct 15	<b>Sampling</b>	Ch. 8 Ch. 9	<b>Assignment 1 (40 pts) Due at Start of Class</b>
Oct 20	<b>Fall Break</b>		
Oct 22			
Oct 27	Review for Midterm 2		
Oct 29	<b>Midterm Exam 2</b>		
Nov 3	Audit Planning – Overview	Ch. 3 (pp. 69-84)	
Nov 5	<b>Open</b>		
Nov 10	Audit Planning – Materiality	Ch. 3 (pp. 84-90)	<b>Hand Out Assignment 2 (40 pts)</b>
Nov 12	Audit Planning – Risk Assessment	Ch. 4	
Nov 17	Auditing Internal Controls	Ch. 7	
Nov 19	Completing the Audit	Ch. 17	
Nov 24	<b>Open</b>		
Nov 26	<b>Thanksgiving Holiday</b>		

Dec 1	<b>Reporting</b>	<b>Ch. 18</b>	<b>Assignment 2 (40 pts) Due at Start of Class</b>
Dec 3	Additional Assurance Services	<b>Ch. 21</b>	
Dec 8			
Dec 10	Review for Final		
Dec 14-18	<b>Final Exam Week</b>		

## **ACCT 4703 SYLLABUS**

**Instructor: Mandy French**

**Physical Office Hours: Tuesday and Thursday: 12:15 P.M. – 1:45 P.M. and Tuesday 5:00: P.M. - 6:00 P.M., and other times by appointment.**

**On-line Office Hours: The regular offices hours can be used for on-line office hours. Also, I will be checking my E-mail several times a day. If you E-mail me, I will respond before the same time the next day. You do not want to wait until the week-end before starting work, especially the discussion board activities. If you have a question about an assignment that is due on Sunday night, let's address it earlier in the week.**

**Physical Office: WCOB 459**

**Phone: (479) 684-8843**

**E-mail: mfrench@walton.uark.edu**

### **COURSE DESCRIPTION**

The course will critically examine current issues in financial accounting, management control and auditing for government and other non-profit organizations. Topics will include examination of state and local government accounting and reporting; not-for-profit organization accounting including taxation, regulatory, performance, and compliance issues; industry specific issues in accounting for health care organizations and colleges and universities; and federal governmental accounting. The course will also examine the application processes and compliance procedures for not-for-profit organizations and grants.

**Prerequisites: ACCT 2013 with a grade of at least a C.**

### **OVERALL THEME AND TEACHING PHILOSOPHY**

There are two themes for the course. First, the course includes technical accounting content (i.e., debits and credits in the governmental and nonprofit (GNP) sector, auditing in this sector, and organizational characteristics of GNP entities that influence financial and managerial accounting practices and auditing techniques). Secondly, the course provides opportunities to explore the GNP environment including the intersection of GNP (i.e., public sector) with the private sector and how policies are developed and implemented.

Collectively, the attainment of technical accounting skills and the ability to identify and evaluate issues that have implications for our governments should contribute to your thought leadership skills. Whether or not your career path ever includes exposure to the GNP sector, you will undoubtedly be affected by governmental policies and legislation as taxpayers, and you will be affected in your roles as civic leaders and/or donors and volunteers for nonprofit organizations. This course should provide you with a foundation for those future leadership opportunities.

To that end – acquiring technical knowledge and becoming thought leaders – I see our work for the semester as a partnership. Both teacher and student contribute to the learning experience. It is my

responsibility to provide a nurturing learning environment where students feel that it is safe to ask challenging questions, make comments, and make mistakes. In return, students should take responsibility for making sure they are actively working to comprehend the material and to seek help with the material when needed.

## **LEARNING OBJECTIVES**

This course has the following specific course level learning objectives. After completing this course, you should be able to:

- Understand the theory and concepts underlying accounting and financial reporting for governmental and nonprofit entities.
- Describe and apply the principles and processes of state and local government (SLG) accounting, including the proper treatment for budgetary accounting, and the typical fund accounts applied in the process, such as general and special funds, capital project funds, debt service funds, business-type funds, and fiduciary funds.
- Perform reconciliations of funds to activities and apply appropriate performance measures.
- Discuss the basic auditing processes applied in auditing governmental and not-for-profit entities.
- Describe and apply the principles and processes of nonprofit accounting, including the basic accounting nonprofit accounting standards and regulatory issues.
- Discuss the accounting and compliance issues found within specialized governmental or nonprofit industries, such as colleges and universities and health care organizations.
- Analyze and discuss a basic Comprehensive Annual Financial Report (CAFR).
- Describe and apply the application and compliance processes for not-for-profit entities and grants.
- Discuss the basic guidelines, regulations, and procedures for accounting and reporting by the Federal Government.

## **TEXTBOOKS AND OTHER REQUIRED MATERIALS**

Reck, Jacqueline. 2015 (17<sup>th</sup> Ed). Accounting for Governmental & Nonprofit Entities (New York City, NY: McGraw-Hill).

**Additionally:**

- Materials from other textbooks, websites, handouts, and problem sets will be provided on Blackboard.

- Various Internet links will be the student to secure governmental documents and publications. Several IRS publications will be used.
- Copy of the City of Fayetteville, AR Comprehensive Annual Financial Report (CAFR) This CAFR will be posted on Blackboard.
- Copy of the audited financial statements and 990 for a selected non-profit will be posted on Blackboard.

#### **SUGGESTED SUPPLEMENTAL MATERIALS**

Warren Ruppel has written two books that are heavily used as guides in the governmental and not-for-profit accounting environments. They are listed below. **They are not required, but if you want to order them, they are readily available.**

*Governmental Accounting Made Easy.* John Wiley and Sons.

*Not-for-Profit Accounting Made Easy.* John Wiley and Sons.

Also, as I identify them I will post on Blackboard any articles, videos, or other resources that I think might be helpful to you. If you find any supplemental information that you find useful please pass the information on to me. I can then post it for your fellow students.

#### **LEARNING PHILOSOPHY**

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material. *I am committed to helping you learn by assisting you in your personal learning process.* This involves providing motivation, guidance, as well as opportunities for learning. You will learn by mastering assigned materials, working homework problems, setting high expectations, and emphasizing the relevance of the course material by explicitly linking it to real-world problems and decisions. There will be numerous references to real world problems that will facilitate your understanding of the principles that drive cost accounting and your ability to respond to a changing environment.

My role is to provide guidance by furnishing the appropriate knowledge and tools, modeling desired behavior, and giving constructive and timely feedback. I am also prepared and willing to provide student counseling related to your challenges in the course (i.e., how to study for exams, what you have done wrong and how to correctly approach cost accounting problems). In order to accomplish these objectives, it is important for you to achieve an effective level of interaction and participation and it is critical that you prepare for all activities.

#### **TEACHING METHODS**

This is a web-based course, which utilizes reading assignments, online discussion, electronic media, Internet references, videotaped physical exams, and directed learning activities. Web-based resources are utilized to enhance learning.

#### **TEAM WORK**

You will be working in small teams for some activities. You are expected to fully participate in a professional manner and keep open communication with each team member. We will have five teams of 3-4 members each, and will be assigned. A portion of your grade will be based on team participation and you will be asked to perform a peer review of your group.

### **CONTENT OUTLINE**

- GNP Introduction and SLG Accounting Intro
- SLG Accounting and Financial Reporting Principles
- SLG Budgetary Accounting
- SLG Budgetary Accounting and Accounting for Governmental Operating Activities
- Accounting for Governmental Operating Activities
- Accounting for General Capital Assets and Capital Projects
- Accounting for General Long-term Liabilities and Debt Service
- Accounting for the Business-type Activities of State and Local Governments
- Financial Reporting of State and Local Governments
- Auditing of Governmental and Not-for-Profit Organizations
- Accounting for Not-for-Profit Organizations
- Not-for-Profit Organizations-Regulatory, Taxation, and Performance Issues
- Accounting for Colleges and Universities
- Accounting for Health Care Organizations
- Accounting and Reporting for the Federal Government and Review
- Grant applications and compliance

### **COMMUNICATION POLICY**

I will communicate important class information via Blackboard.

### **ETIQUETTE POLICY**

Remember you are in a college course so you are expected to approach all assignments in a professional and intelligent manner. This means in all communications (via email, blog posts, wiki activity, etc.) should:

- use correct misspelling or bad grammar
- should not use net abbreviations (LOL, idk, etc.)

- avoid the use of slang (sup!, that's cool!, etc. . )

When posting comments on other people's work in blogs, wikis, or peer reviews keep your tone positive and encouraging. Use terms like "i think" or "i believe" "such and such would be better" instead of "you should" or "you need to" "change such and such."

You will probably also want to review the Code of Student Life from the Student Handbook.

### **COMPUTER ACCESS & TECHNICAL REQUIREMENTS**

Because this is an online class, students will be expected to check their email regularly (several times per week) for important notices, scheduling changes, or any other course revisions. This course is offered as an online course and it is assumed that you have the minimum system requirements and computing skills to participate.

#### **Computing skills required:**

- You should have an understanding of basic computer usage (creating folders/directories, switching between programs, formatting and backing up media, accessing the Internet).
- You must be able to use a word processing program such as Microsoft Word to create, edit, save, and retrieve documents.
- You must be able to use a Web browser to open Web pages, open PDF files, manage a list of Web pages (bookmarks/favorites), and search the Internet.
- You must be able to use an e-mail program to send, receive, store, and retrieve messages.
- You must be able to download and install programs from the Internet.

### **BLACKBOARD**

The course is supported by the Blackboard course delivery system. I will use Blackboard to communicate with you, to provide you with course materials, including course syllabus, handouts, PowerPoint slides, and assignments. Every student will receive a Blackboard login and password with which you can access this course. You should check the *Announcements* section every day, since any important communications outside of class will be posted on Blackboard.

The Blackboard URL is <http://courses.waltoncollege.uark.edu/>.

### **ACADEMIC INTEGRITY**

Ethics and values are very important in accounting and the professional environment in which you will be working. Ethics and values are also important in education. I will assume, unless there is evidence to the contrary, that you are an ethical student. Please refer to the University Course catalog for

information on academic integrity standards of the University of Arkansas. If there is an academic integrity violation, University recommended sanctions for academic integrity violations will be imposed. All academic integrity violations will be reported to Judicial Affairs.

Your assignments may be screened using a college plagiarism checking service called Turnitin. This service allows for written and Excel assignments to be screened electronically against a database that includes articles published in newspapers and magazines, websites, other students' papers in the database, paper mills, and other sources.

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'.

**If you have any questions regarding individual requirements or group work requirements, please ask.**

**Below is a statement on academic integrity that the Dean's Office in the WCOB requested that all faculty place in their course's syllabus.**

*Academic Honesty –*

*As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.*

*Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> and is provided below. Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.*

#### **UNIVERSITY OF ARKANSAS POLICY ON ACADEMIC HONESTY:**

*Academic dishonesty involves acts that may subvert or compromise the integrity of the educational or research process at the University of Arkansas, when such acts have been performed by a UA student. Academic dishonesty includes, but is not limited to, any act by which a student gains or attempts to gain an academic advantage for him/herself or another by misrepresenting his/her or another's work or by interfering with the independent completion, submission, or evaluation of academic work.*

*As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail. (2011-12 University of Arkansas Undergraduate Catalog)*



## **SPECIAL REQUIREMENTS AND GRADING**

**Additional Course Assignments.** In addition to the readings, additional assignments will be made to address taxation and other compliance issues for governmental entities and nonprofits. A separate document will be provided that will address the assignments in greater detail.

Homework assignments will be made from the text and supplemental materials. A separate document will be provided that will address the assignments in greater detail. There will be a 20% per day penalty for late homework or other assignments, such as the grant or NFP/NPO projects. The discussion group site and the quiz site will close at 11:59 P.M. on Sundays, and no late work will be accepted by the Blackboard system.

**Examinations.** Two exams will be given in the weeks indicated in the topical outline. Exams may contain problems, multiple-choice questions, or essay questions focusing on the reasons behind specific accounting concepts and procedures. The readings from the chapters are fair game for any multiple-choice or discussion questions.

**Make-up Exam Policy.** Since this is an on-line course, your exams will be proctored using the University of Arkansas's Global Campus process. Barring some major catastrophe, it is difficult to envision a scenario under which you would miss an exam. If a student misses an exam, he or she will come to campus at a time arranged with the instructor to take a make-up. Extensive documentation will be required by the student to qualify for a make-up exam.

**Final exam Policy.** No final exams will be given early. Every semester, there are students who buy their airline tickets early in the semester, with the assumption that this will allow them to change their exam schedule. However, in my approximately three years at the U of A I have observed several cases such as weddings, airline reservations, and vacations where the college has not allowed an early exam. While I empathize with your situation, this decision is out of my hands.

If you have multiple final exams on the same day, the university's policy for students with multiple finals will be followed, as described below. Basically, this policy allows a student with three or more finals on the day of our exam to petition to move an exam to a different day. The university has posted the final exam schedule for this semester, and I would recommend that you verify immediately when your exams are scheduled. A potential problem with the ability to move an exam is that there is a deadline before which you must apply for the waiver. If you miss the deadline the university will not let you move an exam.

All students must take the final exam as scheduled unless an *incomplete* contract has previously been approved, according to university regulations. While job conflicts or the fact that a student needs additional time in a course do occur, and they can be catastrophic, the university will not accept these as justifiable reasons to approve an incomplete.

**Grading Questions:** Questions concerning the grading of a particular exam question must be resolved within a reasonable time period (within two weeks) after the exam is returned. After that period, all grades are final. Finally, neatness and legibility of exams are considerations in grading.

## GRADING

Assesments	Points
Examinations One and Two (250 points each)	500 points
Grant assignment	50 points
Not-for-profit assignment	50 points
Not-for-profit group project	100 points
Discussion groups	100 points
Homework	100 points
Quizzes	100 points
<b>Total available course points</b>	<b>1,000 points</b>

The material covered on the exams will be similar to the concepts addressed in the homework. Some of the homework problems will be worked in class, along with others, and the solutions will also be posted on Blackboard after the chapter has been covered in class.

Final letter grades will be determined on a standard percentage scale where: A is 90% or above, B is 80% or above but below 90%, C is 70% or above but below 80%, D is 60% or above but below 70%, and F is below 60%.

Below are the descriptions of Grades within the 2011-2012 University Catalog of Studies (Undergraduate).

*The grade of "A" is given for outstanding achievement to a relatively small number of excellent scholars. The grade of "B" represents good achievement. The grade of "C" is given for average achievement, and the grade of "D" for poor but passing work. The grade of "F" denotes failure and is given for unsatisfactory work.*

## ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES

Students are responsible for requesting accommodations from the Center for Students with Disabilities (CSD), according to their procedures and policies. It is the policy of the Walton College of Business that students must also request accommodations from their instructor. To verify the eligibility of the student, students are expected to show their CSD identification card to the instructor when they first request accommodation. The student is to provide a written request for each test accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor). Both the requests to the CSD and to the instructor are to be made at least ten school days before the test date.

## CHANGES TO THE SYLLABUS

A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. The instructor will announce any deviations from this syllabus in class.

**Inclement Weather or Technical Problems:**

In case of inclement weather or technological problems that prevent the University from providing access to course materials you may contact the instructor by phone via the numbers given above in the Instructor section or send the instructor an email inquiry. In addition, the instructor will notify students as soon as possible in such instances and provide instructions on how the course will proceed.

Blackboard occasionally schedules "down time"; users will be notified in advance through a system-wide announcement so schedule your online work accordingly. If you are experiencing difficulties with the operation or navigation of Blackboard you can visit the [UA Blackboard Help web site](#). Please note that personal technical issues (i.e. computer crashes or lack of knowledge of Blackboard) are considered to be the responsibility of the student and will not excuse the student from assignments or other course responsibilities. While we will do our best to provide technical assistance, it is highly recommended that the student develop a local back-up plan to assist in the event that technical difficulties are experienced during the course.

**Accommodations under the Americans with Disabilities Act:**

When possible, and in accordance with 504/ADA guidelines, staff members from the [Center for Educational Access](#) will work individually with students and assist academic units to determine reasonable accommodations that will enable every student to have access to the full range of programs and services.

**If you are registered with the CEA and require accommodations, YOU MUST contact your instructor during the first week of classes.**

Phone: 479/575-3104

E-mail: [ada@uark.edu](mailto:ada@uark.edu)

**Academic Support**

For those struggling in any academic area, the University offers supports services which can be located at the [Academic Support website](#).

