

Fall 2015

# ACCT 4400

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*University of New Orleans*

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# ACCT 4400, SECTION 601

## Fall 2015

### **Instructor Information**

Name: John C. Gardner, Ph.D.  
KPMG Professor of Accounting  
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E-Mail: jcgard@uno.edu  
Office: 456 Kirschman Hall  
Office Hours: Tuesday, Wednesday and Thursday, 4-6 pm

### **Course Meetings**

Wednesday, 6-8:45pm, 228 Kirschman Hall

### **Course Objectives**

This course will address the relevance of financial reporting in business decision making. The course will stress the importance of understanding how financial statements can be used to analyze the relative financial health of a company and how business decisions can be effectively evaluated.

### **Student Learning Objectives**

Upon successful completion of this course students should have a broad understanding of the objectives, development and application of financial accounting information.

### **Textbook**

Financial Accounting – Tools for Business Decision Making by Kimmel, Weygandt & Kieso, 7<sup>th</sup> Edition; John Wiley & Sons, Inc., 2013

### **Grading**

Midterm Examination.....	30%
Final Examination.....	35%
Group Project.....	25%
In-Class exercises/participation.....	10%

### **Grading Policies**

Make-up exams may be provided only with prior, written notification by the student to me, or by providing documentation of a verifiable health reason or emergency. In order to be fair to those students who submit their exams and assignments on time, the level of difficulty of any make-up exams will be adjusted accordingly. Make-up exams should be completed within one week of the scheduled exam date, unless prior arrangements have been made with me. Students must complete any make-up exam during their normal business hours, and should schedule it in advance. All others that do not sit for the exam will receive a zero for the exam.

### **Attendance**

Attendance and participation in classroom discussion is an important aspect of this course. Students

who are late, absent, or leave early will be penalized through their participation grade. Participation will be graded based on students' attendance and positive participation/contribution in the classroom. As a courtesy to your instructor and classmates, please notify me and your team in advance if you must miss.

### **Academic Integrity**

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

Details regarding the University's policy regarding academic dishonesty are available on the Web at the following address:

[http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic\\_dishonesty.cfm](http://www.studentaffairs.uno.edu/studentpolicies/policymanual/academic_dishonesty.cfm)

### **Students with Disabilities**

It is university policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities are encouraged to contact their instructors and/or the university's Office of Disability Services to discuss their individual needs for accommodations.

### **In-Class Exercises**

In-class group exercises will consist of analyzing and reporting on the financial status of selected companies in the context of the cumulative topics covered in class. Select end of chapter problems and exercises will be covered in class to reinforce major points covered.

### **Group Project**

The group project will be a report comparing the group's assigned company with another company in the same industry. The written report should be no longer than 10 pages including a one page executive summary. Appendices can be added. The paper should be presented in relation to the following scenario:

- Your boss, the Corporate Treasurer Ms. Tina Alvarez, meets with you to discuss investing excess corporate cash in the stock of one of two companies in the industry your group's company is in. She would like to invest the money for two to five years. She has asked you to give your analysis of the comparative financial position of each company and recommend to her which company would be the best investment.
- Comparison company – Choose a comparison company in your industry according to the first two digits of your company's SIC (Standard Industrial Code) which can be found through Moody's or Standard & Poor's.
- Analysis – You can use whatever ratio and statistical analysis you wish to but the information you use should come from the annual report. **DO NOT** use stock price analysis. It is **IMPORTANT** to include information in the footnotes and the management report in your analysis.

The group project is due on the last day of class. Each group should hand in their project and give a 15 to 20 minute power point presentation of their findings to the class.

## **Course Outline**

The following is an outline for the course.

<u>Date</u>	<u>Topic</u>	<u>Chapters</u>	<u>Assignment</u>
Aug. 19	Introductions	Chapter 1	E1-1,E1-3, P1-1A,P1-3A,P1-5A
Aug. 26	Financial Statements	Chapter 2	E2-1,E2-2, E2-3,E2-4,E2-11,P2-3A,P2-7A
Sept. 2	Acct. Info. Systems	Chapter 3	E3-3, E3-6,E3-13,E3-15, P3-5A,P3-8A
Sept. 9	Accrual Accounting	Chapter 4	E4-2, E4-5, E4-8,E4-12, P4-2A
Sept. 16	Accrual Accounting (cont.) Internal Control & Cash	Chapter 4 Chapter 7	P4-7A,P4-8A E7-3, E7-5,P7-2A,P7-6A,YP7-9
Sept. 23	Merchandizing Ops/IS	Chapter 5	E5-3, E5-5,E5-9,P5-3A,P5-9A
Sept. 30	Mid-term Review		
Oct. 7	Mid-term Exam	Chapters 1-5 & 7	
Oct. 14	Inventory	Chapter 6	E6-2, E6-5,E6-6,P6-5A,P6-7A,P6-8A
Oct. 21	Receivables	Chapter 8	E8-3,E8-5,E8-11,P8-3A,P8-6A,P8-8A, P8-9A
Oct. 28	Long-lived Assets/Appendix C	Chapter 9	E9-1,E9-6,E9-7,E9-14,P9-2A,P9-3A,P9- 6A,P9-7A
Nov. 4	Liabilities	Chapter 10	E10-1,E10-4,E10-5,E10-8,E10-11,E10- 18, E10-20,E10-21,P10-4,P10-10A,P10- 11A
Nov. 11	Stockholder's Equity	Chapter 11	E11-2,E11-6,E11-7,E11-13,P11-2A,P11-, 4A,P11-8A
Nov. 18	Statement of Cash Flows	Chapter 12	P12-1A,P12-5A,P12-9A,P12-11A
Nov. 25	Group Project Preparation		
Dec. 2	GROUP PROJECT PRESENTATIONS		
Dec. 9	FINAL EXAM		