Class Times
Section U90: 5:30 – 9:15 pm  TR and meets in Center City 501
Note: This course meets uptown in the Center City Building (CCB) in Room 501

Instructor
Name: Dr. Casper Wiggins
Office: Friday 257B (main campus)
Office hours: TBA
Office phone: 704-687-7594
Email: cwiggins@uncc.edu (best way to contact me)
Moodle: enter site via 49er Express

Required materials
The text we will use for MBAD 5131 is:


This text will also be used in MBAD 6131 and is very reasonably priced. Instructions for ordering the text directly from Textbook Media Press are posted separately on Moodle.

Catalog Course Description
MBAD 5131. Fundamentals of Financial Accounting and Financial Management. (3) Accelerated and in-depth study of conceptual foundations and applications of financial accounting and financial management with emphasis on building accounting and finance information bases for external decision making. (Accounting and finance preparation to enter the MBA. May not be taken for credit toward any undergraduate degree within the Belk College of Business or used as equivalent credit for ACCT 2121-2122). Enrollment is limited to admitted MBA students. (Fall, Spring)

Course Objectives
The primary objective of the course is to introduce you to the basic concepts of financial accounting, financial management, and the role of financial reporting in business decision-making.

Upon completion of this course, you should understand/have:

- the environment from which accounting rules are developed.
- the major steps in the accounting cycle that produces financial reports
- the basics of preparing journal entries (debit/credit rules)
- the four primary financial statements, how they are used, and their limitations
- the role of auditors with regard to financial reporting and corporate governance
- debt and equity instruments and strategies/options for raising corporate capital.
- present value concepts used in valuing bonds and leases
- enhanced analytical and critical-thinking skills relating to business decision-making.
- how to analyze financial statements and to interpret financial data.
- the global perspective of accounting and recent international accounting developments.
- An understanding of basic managerial accounting concepts and the use of accounting data for quality and cost management.

**Grading Structure**

The grading structure in MBAD 5131 is as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percent Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-term and Final exams (35% each)</td>
<td>70%</td>
</tr>
<tr>
<td>Financial Statement Analysis Project</td>
<td>20%</td>
</tr>
<tr>
<td>Assigned homework/short quizzes</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Course Conduct and Procedures**

The course will be conducted in a manner that emphasizes financial accounting concepts, current issues, and problem solving. Class participation is encouraged and expected. You are expected to have read the assigned material and attempted the assigned homework before each class so that you can contribute to class discussion in a meaningful way.

**Class attendance** - Class attendance is expected and will be monitored. If you need to miss a class please let me know in advance (email).

**Office hours** - I have established office hours that I hope will be satisfactory for most of your schedules. Please call or email me to schedule a convenient time for us to meet if you have any difficulty catching me. Many questions and problems can be resolved via email.

**Course Information on Moodle and Email**

Most of the information for this course will be made available on Moodle. These items include this syllabus, daily schedule, lecture outlines and notes, assignments, announcements, etc. Please check my Moodle site frequently.

We will also use email frequently to communicate, and this is the best way to reach me in most cases. I will also be emailing you course information from time to time. My email address is
Your UNCC email address is assumed to be your official email address for all class communications.

**Overview of Other Course Components**

**Financial Analysis Project** - This project will be completed in installments throughout the semester. Instructions will be provided separately for this project. You may work in **groups of no larger than 3 members** on this project.

**Homework Assignments/Short Quizzes** – A series of homework assignments/short quizzes will be given. At least one homework assignment will be dropped. These will be announced in class.

**MBAD 5131 Tentative Daily Schedule**

A tentative daily schedule is provided later in this document. **Please note that you are responsible for the assigned material, whether or not it is covered in its entirety in class.**

**Changes to the Syllabus and Daily Schedule**

The ACCT 5131 syllabus and daily schedule are intended to give a general plan for the course. Adjustments may be necessary as unanticipated situations might warrant. I reserve the right to make such changes as needed. Notice of any such changes will be by announcement in class and/or via email.

**Statement on Students with Disabilities**

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell Building and follow the instructions of that office for obtaining accommodations.

**Statement on Diversity**

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

**Statement on Academic Integrity**

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, **all UNC Charlotte students are expected to conduct themselves in a manner that is above reproach** in their academic work.

Students have the responsibility to know and observe the requirements of The UNCC Code of
Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the professor and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type, and grades in this course, therefore, should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office. **Standards of academic integrity will be enforced in this course.** Students are expected to report cases of academic dishonesty to the course professor.

Please complete the information sheet on the next page and bring to our first class.
### Tentative Daily Schedule

**MBAD 5131 - Summer I 2016**

**Dr. Wiggins**

**Revised 5/20/2016**

<table>
<thead>
<tr>
<th>Class No.</th>
<th>Date</th>
<th>Reading assignment</th>
<th>Assignment</th>
<th>Items Due</th>
</tr>
</thead>
</table>
| Class 1   | Tues 24-May | Course Overview
Intro - Financial Statement Analysis Project
Chapter 1: Accounting and its Use in Business
Chapter 2: Recording Business Transactions | Ch. 1
Kickoff FAP Project | (details to follow) |
| Class 2   | Thur 26-May | Chapter 3: Adjustments for Financial Reporting
Chapter 4: Completing the Accounting Cycle | Ch. 3 | |
| Class 3   | Tues 31-May | Chapter 4: Completing the Accounting Cycle - cont'd
Chapter 5: Accounting Theory | Ch 4 | |
| Class 4   | Thur 2-Jun | Chapter 6: Merchandising Transactions: Introducing Inventory and the Classified Income Statement
Chapter 8: Control of Cash
Review for First Test | Ch 6 | FAP 1-3 due in class |
| Class 5   | Tues 7-Jun | *** Exam 1 - Chapters 1-6 ***
Teams meet to discuss FAP | | |
| Class 6   | Thur 9-Jun | Chapter 9: Receivables and Payables
Chapter 10: Property Plant and Equipment | Ch 9 | FAP 4, 5 and 7 due in class |
| Class 7   | Tues 14-Jun | Chapter 12: Stockholder's Equity Investments
Chapter 14: Stock Investments | Ch 14 | FAP 6 and 8-9 due in class |
| Class 8   | Thur 16-Jun | Chapter 17: Analysis and Interpretation of Financial Statements | Ch 15 | |
| Class 9   | Tues 21-Jun | Chapter 18: Managerial Accounting Concepts/Job Costing | Ch 18 | FAP 10-11 due in class |
| Class 10  | Thur 23-Jun | Chapter 20: Using Accounting for Quality and Cost Management
Course Wrapup & Review
Final FAP Writeup due on this date (hard copy) | Ch 20 | FAP 12 final writeup due |
| Class 11  | Mon 28-Jun | Final Exam - Includes all material since midterm | | |

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FAP = a Financial Analysis Project deliverable

Appendix - Compound Interest and Annuity Tables (back of text)

Homework assignments will be made in class.
Please print, fill out, and bring with you to our first class.

Student Information Form
MBAD 5131

1. Name ______________________________________________________

   Name by which you would like to be called in class (if different from above) __________________________

   E-mail address ______________________________________________________

   (Circle one) Male Female

   Hometown (where did you grow up?) ________________________________

2. What graduate program are you pursuing? _________________________

3. If you have a job, where do you work? _____________________________

4. What previous work experience do you have? _______________________

   __________________________________________________________________

5. What previous courses in accounting have you taken (if any)? _________

6. What is your undergraduate major and where did you complete your degree? _____________

7. What are your hobbies or recreational interests? _____________________

   __________________________________________________________________

8. What are your career goals: _________________________________________

9. Comments and/or other information (use back if you need more space):