



**MBA Core**  
**—Financial Accounting—**  
**Autumn 2020**

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Instructor: Ed deHaan  
Email: [edehaan@uw.edu](mailto:edehaan@uw.edu)  
Office Hours: Mon. 3:30pm – 4:30pm; Wed. 7:30am – 8:30am; and by appointment  
URL: See Canvas

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**Why is this course important?**

The practice of accounting affects individuals, not-for profit organizations, for-profit corporations, governments, and many other entities. Understanding how to create and use accounting information is critical to your future success as a strategic thinker and leader.

**What can I expect of this course?**

The objective of the course is to help those of you who know little about accounting gain a basic understanding of accounting (the “language of business”), its role in society, and how accounting information can be used to make informed decisions. Many of you will find the material we will cover challenging. Success in this course will likely require significant out-of-class prep time.

**What are the course materials?**

CANVAS.UW.EDU: *The central repository of all information.*  
HARVARD CASE PACK: <https://hbsp.harvard.edu/import/749210>  
CALCULATOR FOR EXAMS: *Any calculator that does not store notes.*  
TEXTBOOK (physical or ebook): *Financial Accounting, 10<sup>th</sup> Edition by Libby, Libby & Hodge.*  
TEXTBOOK ONLINE PLATFORM: *Connect Plus is **optional***

Below are options for purchasing the textbook and/or *Connect Plus*. *Connect Plus*, which is optional, is the textbook’s online platform with practice exercises and other materials. *Connect Plus* also contains an ebook.

1. Buy or rent a non-custom physical textbook (international edition is fine), or an ebook version
  - Available on Amazon (seems to be cheapest), [directly from the publisher](#), and elsewhere
  - This is the cheapest option and will be fine for most students.
2. Use only the eBook available in *Connect Plus*.
  - *Connect Plus* is available from the UW bookstore, publisher’s website, and other sources
3. Purchase a custom textbook from UW bookstore. This is the **same** as the non-custom version.
  - Comes with *Connect Plus*. Custom books are harder to resell.

To register *Connect Plus*, go to the following URL, hit register, and enter your access code

- <https://connect.mheducation.com/class/dehaan-ba500-2020>

Non-Harvard cases will be available on Canvas at least a week before class.

### **How will the course be taught?**

I have designed our course and each class based on the following principles:

- ◆ **Relevance.** I will demonstrate the relevance of the topics we will cover by associating them with current events and real firms. Doing so demonstrates the extent to which accounting permeates society.
- ◆ **Interaction.** Active participation facilitates learning; passive listening does not. I design each session to be an active learning experience. This approach only works if you come to class prepared and willing to participate.
- ◆ **Organization.** Well-organized content facilitates your ability to link new information with your existing knowledge. I have put considerable thought into organizing the class sessions to make them relevant, interesting, and informative. Periodically I will step back to show you how the topics we have covered, and will cover, are related to each other.

### **How will the course be graded?**

	<b>Weight</b>
Creating Financial Statements Project	22.5%
Exam I	22.5%
Exam II	22.5%
Integrated Core Case (team)	10%
Friday Quizzes	7.5%
Case Questions (team)	7.5%
Individual Participation	7.5%
<b>Total</b>	<b>100%</b>

### **What is the purpose of each grade component?**

- The Creating Financial Statements Project tests your knowledge of recording transactions and creating financial statements. This project is a take-home project that you will complete *on your own*.
- The two exams will take place during our scheduled time period. Any assigned or covered material is fair game for the exams (including case discussions and guest speakers).
- The quizzes are intended to give you an indication of whether or not you understand the material, and if not, to formulate specific questions that we can discuss. Everyone must individually complete the quizzes on *Canvas*. You may use the textbook, notes, and other resources, but may not consult other people for help. Quizzes have a 20-minute limit once you begin.
- Cases are an integral tool for learning in MBA programs. Cases are to be completed in teams. In most cases, all group members receive the same grade. But in unusual cases I will give individual-specific grades to reflect contributions far above or below the norm.
- The course participation grade rewards students who actively contribute to the course, both inside and outside the classroom. Much of the participation grade will be determined through a peer voting system.
- The quarter concludes with a team case competition that will draw upon concepts from all four core classes. The case competition's contribution towards your Accounting grade will depend on a combination of your application of Accounting concepts in the case, and your overall performance in the case. Your case competition grade is based entirely on the written deliverables. Performances in the presentations affect which teams receive prizes, but do not affect grades. I reserve the right to give individual-specific grades to reflect contributions far above or below the norm.

### **How do I submit assignments?**

- One soft copy of the case responses should be turned-in on Canvas before class. Only one team member

- needs to submit for the entire team. Be sure to have a soft or hard copy for use during the class discussion.
- You will complete your quizzes and access/submit your exams on Canvas.

**Attendance policy:**

- Synchronous attendance is required unless excused by the professor. If you attending class synchronously is a significant burden due to time zone challenges or home obligations, speak with the professor to confirm alternate arrangements. You will be expected to view the class recording for all missed classes.
- You may have one unexcused absence without penalty, after which unexcused absences will reduce your grade. Excessive absences may result in failing the class.

**What if accounting does not come “naturally” to me and I need additional help?**

First, recognize that accounting (or any other discipline) does not come “naturally” to most people; you are not alone. Second, recognize that if you are willing to put in the time and deliberate practice you can learn the material. To facilitate your efforts, I have a PhD student (Edgar) who will run review/help sessions throughout the quarter as well as hold office hours.

**Edgar Rodriguez**

Email: edgarrod@uw.edu  
Office hours: Tuesday 9am – 10am; Thursday 4pm – 5pm  
Location: See Canvas for URL

**UW Policies**

UW policies on religious and disability accommodations, academic integrity, student conduct, and student safety will be strictly followed. Policy details can be found online including at the following links:

- <https://registrar.washington.edu/staffandfaculty/religious-accommodations-policy/>
- <http://depts.washington.edu/uwdrs/faculty/syllabus-statement/>
- <https://www.washington.edu/studentconduct/conduct-code-and-policy/>