



Evening MBA
ACCTG 500: Financial Reporting & Analysis
Autumn 2022

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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 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. We will focus on understanding the mapping between underlying economic events and financial statements, as well as discussing how incentives of market participants affect our interpretation of those financial statements. 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:	<i>The central repository of all information.</i>
HARVARD CASE PACK:	<i>hbsp.harvard.edu/import/974696</i>
CALCULATOR FOR EXAMS:	<i>Any calculator that does not store notes.</i>
TEXTBOOK (physical or ebook):	<i>Financial Accounting, 11th Edition by Libby, Libby & Hodge.</i>

Below are options for purchasing the textbook. We will not be using the *Connect Plus* online platform. Be sure to get the 11th edition, which has important changes from the prior edition.

- 1) Buy a looseleaf book + ebook bundle. Available at the UW Bookstore for \$99
- 2) Rent just an ebook. Available from the [publisher](#) for roughly \$57
- 3) Buy or rent a new or used paperback International Edition, if you can find it
 - The International Edition is usually identical to the US Edition except with a soft cover

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.
- ◆ **Respect.** My intent is that students from all backgrounds and perspectives be well served by this course, that all students' learning needs be addressed, and that the diversity that students bring to this class be viewed as a strength and mutual benefit. It is my intent to present materials and activities that are inclusive and respectful of diversity. I expect the same of each of you.

How will the course be graded?

	Weight
Creating Financial Statements Individual Case	15%
Exam I	27.5%
Exam II	27.5%
Friday Quizzes (lowest score dropped)	10%
Group cases (deliverable and discussions)	10%
Participation	10%
Total	100%

- I reserve the right to modify the class assignments and the grading weights above as necessary, either on an individual basis or for the whole class.
- The Creating Financial Statements Individual Case tests your knowledge of recording transactions and creating financial statements. You will complete this case *on your own*.
- The two exams will take place during class. Any assigned or covered material is fair game for the exams.
- The quizzes are intended to give you an indication of whether 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 60-minute limit once you begin. I will drop your lowest quiz score.
- Cases are an integral tool for learning in MBA programs. Cases are to be completed in teams and only one team member needs to submit case questions via *Canvas*. Grades are based on effort and consider both the written deliverable and in-class discussion. All group members usually receive the same grade, but I will occasionally 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. Part of the participation grade will be determined via peer feedback.

How will attendance affect your grade?

As a case-based graduate course, classroom discussions and peer learning are essential elements of all students' learning experience. Students who are not in class cannot contribute to other students' learning. Thus, unless otherwise excused by me, attending class is necessary to earn full points for your participation and case grades. Low participation and case grades can result in failing the class.

That said, everyone gets one “free pass” on attendance during the quarter, and reasonable absences due to illness will be excused. If you are sick, contact me before class to excuse your absence and setup alternate arrangements.

As per University guidelines, if you have a documented condition that prevents from attending live instruction, you should contact the Disability Resources for Students (DRS) office to discuss alternative arrangements.

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 TA (Mallory) who will run review/help sessions throughout the quarter as well as hold office hours.

Suggestions or feedback?

Please feel free to speak with me directly, to send suggestions via the class representative, or to use my anonymous feedback link on Canvas.

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/>