

UNDERGRADUATE CURRICULUM PROPOSAL COVER SHEET

Title of Proposal: - Must begin with Department Abbreviation:
 FIN: Proposal change prerequisites for FIN 4120

RECEIVED

OCT 29 2014

Check One: Full Proposal Information Item

UTC Records

Effective Date for Curricular Offering: Fall 2015

FROM: Chris Brockman FIN Fletcher 412 1750 Chris-Brockman@utc.edu
 spokesperson's name Dept. Bldg, office # Phone ext. e-mail

Does this require new resources from the originating department or other department? NO
 Please attach explanation if yes.

Faculty of the originating department approved this proposal on 4-2-2014 (date),
 by a vote of 5 aye votes; 0 nay votes; 0 Abstentions; 1 eligible voting members absent

The following have examined this proposal:

Dept Head/Director: Beverly Brockman Beverly Brockman 4-2-14 Approve Neutral Disapprove*
 Printed Name Signature, date

College Curriculum Committee Date: 4-16-14 Vote: 5-0-0 Signature of Chair: Chris Brockman

Spokespersons for Affected Departments

Printed Name, Department	Signature, Date	Approve	Neutral	Disapprove*
--------------------------	-----------------	---------	---------	-------------

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Dean/Director: Michael Jones Michael Jones Approve
 University Registrar: Linda Orth _____

Provost/Representative: David W. Forach David W. Forach Approve Neutral Disapprove*
Digitally signed by David W. Forach
 DN: cn=David W. Forach, ou=UT Chattanooga, ou=UT Chattanooga, email=David.Forach@utc.edu, c=US
 Date: 2014.05.15.08:17:00Z

Lab/studio fee requested: _____ Yes No
 Provost: A. Jerald Alnsworth _____
 Signature, date Approve Disapprove*

*Those who disapprove may attach an explanation.

ACTIONS on this proposal:

Curriculum Committee

Faculty Senate

Date the proposal was considered	_____	_____
Vote of the body:	_____	_____
Accepted as information item (indicate date)	_____	_____
Approved as submitted (indicate date)	_____	_____
Approved with amendments (amendments indicated and transmitted to all signatories above, date):	_____	_____
Signature of Chair:	_____	_____

15-1001g

Proposal to Change Prerequisites for FIN 4120

FIN 4120 – International Finance Department of Finance

Brief Description of Change

The Finance department proposes to add ACC 3000 – Intermediate Accounting I to the list of allowable prerequisites for FIN 4120 – International Finance.

Rationale for the Change

Under a separate proposal, the COB is instituting an International Requirement whereby all COB students will be required to take one of four COB International courses. FIN 4120 is the only COB International course with a prerequisite that is not part of the COB core that all COB students must take, as it has an additional FIN course beyond FIN 3020, as a prerequisite. The Accounting department does not have an ACC specific International course, so ACC majors will have to take International FIN, MKT, or MGT. It is believed that most ACC majors will want to take the FIN 4120 - International Finance course, as it relates closest to their major. So for ACC students to take FIN 4120, they would have to take an additional FIN course as a prerequisite.

Adding ACC 3000 to the list of allowable prerequisites for FIN 4120 will allow ACC majors to take the FIN 4120 course without having to take an additional FIN class. ACC 3000 is a required course in the ACC major and will provide the added rigor and additional coursework needed to be successful in the FIN 4120 class.

Catalog Description


Current Course Description	New Course Description
<p>FIN 4120 - International Finance</p> <p>(3) Credit Hours</p> <p>Designed to offer students an understanding of the global financial environment. Topics covered include foreign exchange markets, the evolving international financial architecture, currency crises, foreign exchange risk management, political risk and multinational capital budgeting. Spring semester. Prerequisite: FIN 3020 with a minimum grade of C and three hours from the following: FIN 3180, FIN 3200, FIN 3210, junior standing, or department head approval. Differential course fee will be assessed.</p>	<p>FIN 4120 - International Finance</p> <p>(3) Credit Hours</p> <p>Designed to offer students an understanding of the global financial environment. Topics covered include foreign exchange markets, the evolving international financial architecture, currency crises, foreign exchange risk management, political risk and multinational capital budgeting. Spring semester. Prerequisite: FIN 3020 with a minimum grade of C and three hours from the following: ACC 3000, FIN 3180, FIN 3200, FIN 3210, junior standing, or department head approval. Differential course fee will be assessed.</p>

Economic and Pedagogical Consequences

No economic or pedagogical impacts from adding ACC 3000 to the list of allowable prerequisites for FIN 4120 – International Finance are anticipated.

Relation and Requirements to other Departments/Programs

Adding ACC 3000 to the list of allowable prerequisites for FIN 4120 – International Finance will entail no additional requirements or resources, either within the College of Business or within the University.

THE
UNIVERSITY of TENNESSEE at CHATTANOOGA 
COLLEGE of BUSINESS

Department of Finance

Term: Spring 2014
Course Number: FIN 4120
Title: International Finance
Schedule:

Section: 0 CRN: 20350
Time: 09:25 - 10:40 AM Day(s): Tue-Thur Location: FLET 200
Section: 1 CRN: 20351
Time: 05:30 - 08:00 PM Day(s): Tue Location: FLET 200

Contact Information:

Instructor: Bento J. Lobo, Ph.D., CFA
Office Location: 412-B Fletcher Hall
Office Phone: 425-1700
Office Hours:
Mon 9:30 AM – 12:00 Noon; Tue 4:15 – 5:15 PM; Thurs 11:00 – 12:00 Noon; and
by appointment
Email Address: Bento-Lobo@utc.edu
Web: www.utc.edu/Bento-Lobo

ADA Statement

Attention: If you are a student with a disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) and think that you might need special assistance or a special accommodation in this class or any other class, call the Disability Resource Center (DRC) at 425-4006 or come by the office, 102 Frist Hall. If you find that personal problems, career indecision, study and time management difficulties, etc. are adversely affecting your successful progress at UTC, please contact the Counseling and Career Planning Center at 425-4438 or <http://www.utc.edu/Administration/CounselingAndCareerPlanning/>.

Your Career Path - Meeting with Faculty

College of Business faculty are happy to share their knowledge and experience with you as you plan for your future. If you have any questions regarding career paths in this field or interest in applying to graduate school, please feel free to meet with me (or any faculty member) during office hours or after class throughout the semester.

Professional Organizations

Numerous opportunities exist for students to become involved in professional organizations. Student organizations include Beta Alpha Psi (BAP) as well as a student chapter of the Financial Management Association (FMA). Professionals in the community encourage students to join them at their local chapter meetings. Google the national organization or ask faculty members for local organization's contact information.

Prerequisites: FIN 3020 W/Min Grade of C and 3 Hrs from FIN 3180, 3200, 3210

Course Description

This course is designed to introduce the undergraduate finance student to international financial institutions and multinational financial management. Beginning with the origins of multinational enterprises, the course goes on to explore the Balance of Payments statement, currency markets and exchange rates, the structure of the international monetary system, and issues related to multinational financial management including foreign exchange risk, political risk and capital budgeting.

Student Learning Outcomes

The objective of the course is to offer the advanced undergraduate finance student an understanding of foreign exchange markets and the global financial environment, and an approach to financial decision-making in a global setting. Additionally, an objective of the course is to prepare students for the Level I exam of the CFA. In particular, students will know:

- the origins of multinational enterprises
- the Balance of Payments and Trade Financing
- the determinants of exchange rate changes
- the structure and evolution of the international monetary system
- the management of foreign exchange and political risk
- multinational capital budgeting
- international sources of capital
- international portfolio investment methods

CFA Learning Objectives [See Blackboard]

Course Skills and Competencies

The course seeks to develop the following skills and competencies in students:

- critical thinking and analytical skills
- research skills
- use of calculators and computers in financial problem solving
- effective written and oral communication skills
- sensitivity to foreign social, cultural and business practices

Required Resources:

Textbook: Fundamentals of Multinational Finance, by Moffett, Stonehill and Eiteman, 4e, Pearson Addison-Wesley Publishing Company Inc, 2012. ISBN: 978-0-13-213807-9

Financial Calculator: Texas Instruments BAII Plus

Other Resources:

Periodicals: The Wall Street Journal; The Economist

Television: CNBC, Bloomberg

Grading

Three tests (20% each)	60%
Group Wall Street Journal Project	15%
Essay	20%
Bloomberg Foreign Exchange Certification	5%
Optional:	
Three Homework Assignments (Bonus points)	3 max
Comprehensive Final Exam (to replace lowest of three test scores)	20%
Grading Scale: A: 90-100; B: 80-89; C: 70-79; D: 60-69; F: < 60	

Tests

Tests will be a mix of multiple choice and short answers and will be of 75-minute duration. Note that tests are followed by a review. The final exam will be a 120-minute comprehensive exam. If a student chooses to take the final exam, the lowest of the 3 tests will automatically be dropped and the final exam score will count toward the final grade.

Group Wall Street Journal Project

The objective of the project is to develop an awareness of financial news and events by a disciplined reading of the Wall Street Journal and the Economist. Groups will comprise 4-5 students. Each group will be responsible for access to at least one copy of the Journal and the Economist. Each group must summarize the factors that impacted stock, bond and currency markets in the week preceding the presentation. The primary emphasis should be on key sections in the WSJ (to be discussed in class), with occasional supplementary information from the Economist, Bloomberg and other sources. The presentation should be in a simple, easily understandable format and should last about 10-12 minutes. A brief Q&A will follow each presentation. A three-page professional written report should be turned in to the instructor on the day of the presentation. Additionally, students should plan to have handouts/study aids for the class when they make their presentation.

Please refer to the “WSJ PROJECT” section of Blackboard for details on the project.

Essay

The objective of this project is for students to research and analyze a topical issue in international finance. The essay must be 5-7 pages long, typed double-spaced using a 12-point Times New Roman font. A recommended list of readings will be posted to Blackboard by the third week of classes. **Please refer to the “Essay” section of Blackboard for more details.**

Spring 2014 Topic: To be announced by 3rd week of classes

NOTE: The essay(s) judged to be the best may be sent to the *Chattanooga Times Free Press* for possible publication.

Bloomberg Forex Certification

Students will be required to get Bloomberg-certified in *Foreign Exchange*. Students must turn in a copy of their Bloomberg certificate in Foreign Exchange to the instructor by the date indicated on the schedule. For more information on Bloomberg Certification, please see the “**Bloomberg**” section of **Blackboard**.

Homework assignments: These assignments will pertain mainly to interpreting financial news and to working with numerical problems. Such assignments will be announced periodically, at which time due dates will also be noted. These assignments will not be graded in detail. However, turning the assignment in with a satisfactory *attempt* at solving the problems and answering the questions will result in a “satisfactory” grade on the homework. Solutions to homework exercises (when applicable) will be made available on the day the assignments are turned in.

What it takes to do well in this course:

Students are expected to be comfortable working with numbers, and with the use of a financial calculator. The material can be challenging. Therefore, staying current with the lectures and readings is critical. Actively participating in classroom discussions can help significantly in grasping the material.

Students with special needs: If you are a student with a disability (e.g. physical, learning, psychiatric, vision, hearing, etc) and think that you might need special assistance or a special accommodation(s) in this class or any other class, call the Office for Students with Disabilities/College Access Program at 425-4006 or visit the office at 110 Frist Hall. For other personal problems, career indecision, study and time management difficulties, etc. that are adversely impacting your successful progress at UTC, please contact the Counseling and Career Planning Center at 425-4438.

Faculty Advising

College of Business faculty are happy to share their knowledge and experience with you as you plan for your future. If you have any questions regarding career paths in this field or interest in applying to graduate school, please feel free to meet with me (or any faculty member) during office hours or after class.

Disclaimer: The University of Tennessee at Chattanooga does not discriminate on the basis of race, sex, color, religion, national origin, age, handicap, or veteran status in provision of educational opportunities or employment opportunities and benefits, pursuant to the requirements of applicable statutes. Inquiries and cases of violation of this policy should be directed to the Office of the Director for Affirmative Action, 104 Founders Hall (425-4124).

FIN 4120 Schedule and Syllabus¹ - Day Section
Spring 2014 Tue-Thurs 9:25 – 10:40 AM Fletcher 200

Date	Material (Chapter #)	Notes / Readings
Jan 7, 9	Introduction (1,2,15) World Geography Refresher	WSJ Groups
Jan 14, 16	The Balance of Payments (4)	WSJ 0 See "Reading List" #1-2
Jan 21, 23	The Foreign Exchange Market (6)	WSJ I See "Reading List" #1-2
Jan 29, 30	The Foreign Exchange Market (6) International Portfolio Investments (Online)	WSJ II See "Reading List" #1-2
Feb 4, Feb 6	Test 1 Review of Test 1	
Feb 11,13	International Parity Conditions (7) The International Monetary System (3)	WSJ III See "Reading List" #3-5
Feb 18,20	The International Monetary System (3): EMU & the Euro; Dollarization	WSJ IV See "Reading List" #4-5
Feb 25, 27	Foreign Currency Derivatives (8)	WSJ V Bloomberg Certificate Due (2/25)
Mar 4, Mar 6	Test 2 Review of Test 2	
Mar 11,13	SPRING BREAK	No classes
Mar 18,20	Transaction Exposure (10)	WSJ VI
Mar 25,27	Essay due on Mar 26. Transaction Exposure (10)	WSJ VII
Apr 1,3	Operating Exposure to FX Risk (11) Currency Crises; Political Risk (15)	WSJ VIII See "Reading List" #6-7
April 8,10	Multinational Capital Budgeting (16); Global Sources and Cost of Capital (12-13) International Trade Finance (Online)	See "Reading List" #8-9 WSJ Summary Report Due (4/8)
April 15 April 17	Test 3 Review of Test 3	NOTE: Test might be moved to April 17
April 24	Optional Final Exam	8 – 10 AM (Students: Please verify)

Note:

Mar 9, 2014 (Sunday): Last day for official withdrawal from any class with a "W".

¹ **Attention:** The schedule, policies, and assignments in this course are subject to change in the event of extenuating circumstances. As new opportunities present themselves, the syllabus and schedule is subject to change. It is the student's responsibility to keep informed of new material, missed content, and any changes that may occur during the semester.

FIN 4120 Schedule and Syllabus² - Evening Section

Spring 2014 Tue 5:30 – 8:00 PM Fletcher 200

Date	Material (Chapter #)	Notes / Readings
Jan 7	Introduction (1,2,15) World Geography Refresher	WSJ Groups
Jan 14	The Balance of Payments (4)	WSJ 0 See "Reading List" #1-2
Jan 21	The Foreign Exchange Market (6)	WSJ I See "Reading List" #1-2
Jan 28	The Foreign Exchange Market (6) International Portfolio Investments (Online)	WSJ II See "Reading List" #1-2
Feb 4	Test 1 Review of Test 1	
Feb 11	International Parity Conditions (7) The International Monetary System (3)	WSJ III See "Reading List" #3-5
Feb 18	The International Monetary System (3): EMU & the Euro; Dollarization	WSJ IV See "Reading List" #4-5
Feb 25	Foreign Currency Derivatives (8)	WSJ V Bloomberg Certificate Due
Mar 4	Test 2 Review of Test 2	
Mar 11	SPRING BREAK	No classes
Mar 18	Transaction Exposure (10)	WSJ VI
Mar 25	Essay due. Transaction Exposure (10)	WSJ VII
Apr 1	Operating Exposure to FX Risk (11) Currency Crises; Political Risk (15)	WSJ VIII See "Reading List" #6-7
April 8	Multinational Capital Budgeting (16); Global Sources and Cost of Capital (12-13) International Trade Finance (Online)	See "Reading List" #8-9 WSJ Summary Report Due
April 15	Test 3 Review of Test 3	Last class session
April 26	Optional Final Exam	6 – 8 PM (Students: Please verify)

Note:

Mar 9, 2014 (Sunday): Last day for official withdrawal from any class with a "W".

² **Attention:** The schedule, policies, and assignments in this course are subject to change in the event of extenuating circumstances. As new opportunities present themselves, the syllabus and schedule is subject to change. It is the student's responsibility to keep informed of new material, missed content, and any changes that may occur during the semester.

Reading List³ [See “Readings” in Blackboard]

Introduction

1. Strong Dollar/Weak Dollar. The Federal Reserve Bank of Chicago, “*On Reserve*” series.
<http://www2.hmc.edu/~evans/strongdollar.pdf>
2. Lobo (2008): “Global capital obeys own law of gravity,” *Chattanooga Times Free Press*, July 20, 2008 [See Blackboard]

Currencies and Exchange Rates

3. The Big Mac Index, *The Economist*, <http://economist.com/markets/Bigmac/Index.cfm>

International Monetary System

4. Lobo (2011): “What is the future of the U.S. Dollar?,” *Journal of Corporate Accounting and Finance*, [Blackboard]
5. Eudey, Gwen. “Why is Europe Forming a Monetary Union?” Federal Reserve Bank of Philadelphia *Business Review*, November/December 1998
<http://www.phil.frb.org/files/br/brnd98ge.pdf>

Exchange Rate Risk and Currency Crises

6. “Argentina’s collapse – A decline without parallel,” *The Economist*, Feb 28, 2002. [See Blackboard]
7. Greenspan, Alan. Testimony before the Committee on Banking and Financial Services, U.S. House of Representatives, January 30, 1998.
<http://www.federalreserve.gov/boarddocs/testimony/19980130.htm>

Political Risk

8. Lobo (2004): “Bombs, bribes, culture clashes affect the bottom line,” *Chattanooga Times Free Press*, May 23, 2004 [See Blackboard]
9. Lobo (2009): “Lessons from the financial crisis,” *Chattanooga Times Free Press*, July 26, 2009 [See Blackboard]

³ This list is likely to be updated and altered during the semester as better or more current articles become available.

Policies

- 1) **Blackboard:** Students are required visit the course site on Blackboard frequently to check for announcements and postings related to the course.
- 2) **Attendance:** Students are strongly encouraged to attend every class or risk missing valuable testable information. The instructor's free-flowing lecture style is designed to stimulate classroom discussion, and will occasionally take us beyond the limits of the textbook. Tests/quizzes are primarily generated from lectures and classroom discussions.
- 3) **Make-ups:** Make-up tests/quizzes will NOT be given, except under extenuating circumstances as determined by the instructor.
- 4) **Late Turn-in:** The instructor reserves the right to refuse or suitably penalize assignments that are turned in later than the due date and time.
- 5) **How is your grade computed?** Please see attached grade worksheet. Please note that students are ultimately responsible for keeping up with all elements of their grade. The instructor reserves the right to assign final individual grades based on measurable and non-measurable elements of student performance, participation, attitude and initiative.
- 6) Please note that peer evaluations might be administered, at the instructor's discretion, for any group projects/assignments. **Such peer evaluations could affect individual student grades within a group.**
- 7) **Feedback:** All graded quizzes/tests are returned to students at the END of the class period following the quiz/test. The instructor will only return certain portions of quizzes/tests to students. However, students are *strongly encouraged* to review portions of quizzes/tests that were not returned in the instructor's office during regular office hours. Please note that any scantron scoring errors must be brought to the attention of the instructor within 24 hours of receiving the scantron.
- 8) **Email:** All course-related emails to the instructor must have "FIN 4120" in the subject line. Also note that to enhance student services, the University will use your UTC email address (See <http://onenet.utc.edu> for your exact address, e.g. firstname-lastname@utc.edu) for communications. Please check your UTC email on a regular basis. If you have problems doing so, contact the Help Desk at 425-2676.
- 9) **Etiquette:** All noise-making electronic devices (e.g. beepers, mobile phones, etc) must be TURNED OFF during class time. Any exceptions to this policy must be discussed with the instructor on the first day of the semester. Failure to do so might result in the student being asked to leave the classroom for an indefinite period of time.
- 10) **Honor Code:** The Honor Code is based upon the assumption that the student recognizes the fundamental importance of honesty in all dealings within the University community and that education is a cooperative enterprise between student and teacher and between student and student. The Honor Code and the Honor Court and its procedures are detailed in the *Student Handbook*. Students must be fully aware of the Honor Code and behavior that constitutes violations of the Code. The Honor Code will be strictly enforced in this class.
- 11) **School closing:** If the University is closed for any reason during a scheduled class meeting, adjustments will likely have to be made to the attached schedule. **Please be on the watch for Blackboard announcements and electronic communication from the instructor.**
- 12) **Writing Center:** The University provides students with valuable technical writing aids for assignments with significant written content. The Writing Center is located at 119 Holt Hall (425-1774).

FIN 4120: International Finance

Grade Work Sheet

Tests:

Raw Score: Each test is scored on 50-75 points. The raw score is converted to a 100-point scale. 20% of this score out of 100 goes into the computation of the Overall Score.

Group WSJ Project:

Raw Score: The project is scored on 100 points [see project guidelines posted to Blackboard]. 15% of the Raw Score goes into the computation of your Overall Score.

Note: Your final score on the project will be posted after the end-of-semester summary report is graded

Note: Peer Evaluations could affect individual scores within a group.

Essay:

Raw Score: The essay is scored on 100 points. 20% of the Raw Score goes into the computation of your Overall Score.

Bloomberg Certification:

Students must turn in a copy of their Bloomberg certification in Foreign Exchange to the instructor by the due date indicated on the syllabus. This certificate will contribute 5% to the Overall Score.

Homework Assignments for Bonus Points:

3 homework assignments will be collected during the semester and each satisfactory grade will result in 1.0 point being added to your overall score (max. of 3 points).

Component	Score [A]	Weights [B]	Weighted Score [A x B]
Test 1	/ 100	20%	
Test 2	/ 100	20%	
Test 3	/ 100	20%	
Essay	/ 100	20%	
Group WSJ Project	/ 100	15%	
Bloomberg Certification	Show Certificate	5%	5.00
Overall Score (Max=100)			
Homework Bonus Points (Max=3)			
Final Overall Score (Max=103)			
Course Grade			

Grade Scale relative to Final Overall Score:

90 + : A; 80-89 : B; 70-79 : C; 60-69 : D; Below 60: F

THE UNIVERSITY of TENNESSEE at CHATTANOOGA 
COLLEGE of BUSINESS

Department of Accounting

COURSE: ACC 3000 CRN: 41435
TITLE: Intermediate Accounting I
CREDIT: 3 credit hours
FACULTY: Dr. Marilyn Willis
Office Location: Fletcher Hall 412-L
Office Phone: 423-425-4179
Office Hours: MWF 8:00 – 8:50 am
Tu Th 8:00 – 9:15 am
And by appointment
Email Address: marilyn-willis@utc.ed

Course Meeting Day(s) Times: 9:25 am-10:40 am Day(s): TuTh Location: FLET 311

PREREQUISITES AND COREQUISITES:

ACC 2010 and ACC 2020 with a minimum grade of B and MATH 1830 or MATH 1910, MGT 2110 or MATH 2100, ENGL 1020 or UHON 1020 or placement; ECON 1010 and ECON 1020 with a minimum grade of C, and junior standing; or department head approval. Differential course fee will be assessed.

COURSE DESCRIPTION:

The theoretical foundations and structure of accounting as they relate to the presentation of financial statements. Emphasis will be on the framework underlying financial accounting and analysis of current assets.

COURSE LEARNING OUTCOMES:

ACC 3000 will develop your understanding of (1) the institutional framework surrounding the development of generally accepted accounting principles (GAAP), including knowledge of professional bodies that establish financial accounting standards, (2) the theory of financial accounting and reporting, (3) the methodologies used to report the financial position and results of operations of business entities, and (4) current methods of applying GAAP to certain business events. Specific topics covered will include:

- The conceptual framework underlying financial accounting
- The accounting information system
- The basic financial statements (balance sheet, income statement, and statement of cash flows)
- Accounting and the time value of money
- Cash and receivables
- Accounting for inventories

EVALUATION/ASSESSMENT:

There will be three evaluations (tests) and a comprehensive final examination scheduled during the semester. If for any reason a student cannot attend a regularly scheduled evaluation or the final examination, it is the student's responsibility to contact the professor prior to the time of the exam. E-mail is NOT acceptable unless specifically noted by professor.

(You do not qualify to take the make-up examination simply because you missed a regularly scheduled evaluation. Only the professor can give you permission to take a makeup exam.)

Your final grade will be determined as follows:

Test 1	100
Test 2	100
Test 3	100
Final Exam	100
Homework**	<u>100</u>
Total Points	500

Grading Scale

- A - 500 - 450 points
- B - 449 - 400
- C - 399 - 350
- D - 349 - 300
- Falling -- 299 and below

**A total of 100 points accumulated either from WileyPlus computer assignments and/or Class assignments. There is a possible 130 points available.

You must earn at least a C in this course to register for ACC 3010

I = may be given to a student whose work has been of passing quality and who has valid reason for not completing some requirement of the course. Removal of an Incomplete must be submitted by the instructor to the Office of Records no later than three weeks before the last day of classes in the next regular semester, or the Incomplete will become an F. The Incomplete grade will not be computed in the grade point average during the Interim. Any student called to active duty in the Armed Forces of the United States may, with the permission of the instructor, be given an indefinite Incomplete. The Incomplete may be made up at any time or a retroactive withdrawal may be granted. (Students must contact the Director of Records for appropriate procedure.)

CLASS PARTICIPATION/ATTENDANCE POLICY:

Attendance is expected and students should be on time. It is disrespectful to interrupt the class by a late arrival. Please turn off your cell phone while in class.

Every student will be assigned a class number. This number and the student's name should appear on all homework and exams.

LATE ASSIGNMENT SUBMISSION/MAKE-UP POLICY:

All written work is to be turned in when requested by the professor. Homework should be folded neatly with Name and *Course Assigned Student Class Number* clearly written at the top of the assignment.

Homework is due when called for in class. **NO late homework will be accepted. There are no exceptions!**

REQUIRED TEXTBOOK/RESOURCES:

Kieso, Weygandt, and Warfield, *Intermediate Accounting*, 15th ed. (required)

Binder-ready version (with WileyPLUS)

ISBN-13 978-1-118-15964-4

OR Hardcover version

ISBN-13 978-1-118-14729-0

Other resources are available at the Student Companion Site for your textbook at this website:

<http://bcs.wiley.com/he-bcs/Books?action=Index&itemId=0470587237&bcsId=6326>

Gleim *Financial Accounting: Exam Questions and Explanations* (optional)

17th ed. (with test prep software)

ISBN 978-1-581-94178-4

WileyPLUS has been integrated into Blackboard for this course.

- a) Log in to Blackboard, <http://bb5.utc.edu> or locate your Intermediate Accounting I course through your mocs learn access, and click on the course link.
 - b) Click on the link to *WileyPLUS* material (indicated by the *WileyPLUS* tab).
 1. Follow directions on the 'Launch *WileyPLUS* Link' and 'End User License Agreement' pages. (To expedite any future support needs you may have **AND TO ENSURE YOUR GRADES ARE RECORDED CORRECTLY, we recommend that you choose to share your user information with WileyPLUS. Wiley will never share this information with any outside organizations.**)
 2. Enter your registration code, or indicate that you choose to purchase online access and follow the directions. (If you have used *WileyPLUS* before and already have an account, enter your e-mail address and password and click log in. If you do not have a *WileyPLUS* account, click Create Account and follow directions.)
 3. You will be directed to your *WileyPLUS* course. To navigate back, click on the 'Return to Blackboard' tab.
- 2) Quadrille Paper (4 or 5 squares per inch) Graph paper with larger squares

COMMUNICATION: To enhance student services, the University uses your UTC email address for all communications. Please check your UTC email on a regular basis. If you have problems with accessing your UTC email account, contact the Call Center at 423/425-4000

ACCOMMODATION STATEMENT

If you are a student with a disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) and think that you might need special assistance or a special accommodation in this class or any other class, call the Disability Resource Center (DRC) at 425-4006 or come by the office, 102 Frist Hall.

COUNSELING CENTER STATEMENT

If you find that personal problems, career indecision, study and time management difficulties, etc. are adversely impacting your successful progress at UTC, please contact the Counseling and Career Planning Center at 425-4438.

COURSE SCHEDULE:

Tentative Course Calendar**

Day	Date	Expected Coverage
Tuesday	8/19	Introduction, Chapter 1
Thursday	8/21	Chapters 1&2
Tuesday	8/26	Chapter 2
Thursday	8/28	Chapter 3
Tuesday	9/2	Chapter 3
Thursday	9/4	Chapter 3
Tuesday	9/9	Exam One (Chapters 1-3)
Thursday	9/11	Chapter 4
Tuesday	9/16	Chapter 4
Thursday	9/18	Chapters 4 & 5
Tuesday	9/23	Chapter 5
Thursday	9/25	Chapter 5
Tuesday	9/30	Chapter 5 & 6
Thursday	10/2	Chapter 6
Tuesday	10/7	Chapter 6
Thursday	10/9	Exam Two (Chapters 4-6)
Tuesday	10/14	Chapter 7
Thursday	10/16	Chapter 7
Sunday	10/19	Last day to drop with a "W"
Tuesday	10/21	Fall Break
Thursday	10/23	Chapter 7
Tuesday	10/28	Chapter 7 & 8
Thursday	10/30	Chapter 8
Tuesday	11/4	Chapter 8
Thursday	11/6	Exam 3 (Chapters 7 – 8)
Tuesday	11/11	Chapter 9
Thursday	11/13	Chapter 9
Tuesday	11/18	Chapter 9
Thursday	11/20	Chapter 9
Tuesday	11/25	To Be Determined - Review
Thursday	11/27	Thanksgiving
Tuesday	12/2	Reading Day – Review?????
Tuesday	12/4	Final Exam 8:00 am – 10:00 am

** Expected coverage and exam dates are estimates that are subject to change

HONOR CODE PLEDGE (from the UTC Student Handbook)

I pledge that I will neither give nor receive unauthorized aid on any test or assignment. I understand that plagiarism constitutes a serious instance of unauthorized aid. I further pledge that I exert every effort to insure that the Honor Code is upheld by others and that I will actively support the establishment and continuance of a campus-wide climate of honor and integrity.

URL for course: <http://bb5.utc.edu>. (utc Id and password)

Computer Requirements for the course: Suggest - Mozilla Firefox (browser that is available free online) is compatible with WileyPlus and Blackboard...