

**Oklahoma State University**  
**ACCT-5183-66910: MBA Financial Reporting**  
**Fall 2017**

**Professor:** Sandeep M. Nabar, PhD  
Office 418 Spears School of Business  
E-Mail [sandeep.nabar@okstate.edu](mailto:sandeep.nabar@okstate.edu)  
Phone 405-744-8606  
(I prefer to communicate via email and will respond to your messages within one business day.)

**Office Hours:** Thursday 10:30 AM – Noon

**Course Site:** Brightspace by D2L: <http://online.okstate.edu> or <http://my.okstate.edu>

**Online Learning Support:** E-Mail [spearsonline@okstate.edu](mailto:spearsonline@okstate.edu)  
Phone 405-744-4048

**Computer Requirements:**

- Broadband connection
- Windows 7/Mac OS Mavericks or newer operating system preferred
- Google Chrome or Mozilla Firefox web browser
- Note: Videos are not compatible with Internet Explorer or Edge
- [VLC Viewer](#) video player (click on link to download)

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**1. Course Objectives:**

<b>Course Objective</b>	<b>Program Learning Goal</b>
Students should understand basic financial reporting principles and be able to record accounting transactions and prepare financial statements.	<input type="checkbox"/> Decision Analyses
Students should be able to use financial accounting data for evaluating firm performance and making business decisions.	<input type="checkbox"/> Decision Analyses <input type="checkbox"/> Critical Thinking
Students should be able to integrate financial accounting knowledge with knowledge of other business disciplines.	<input type="checkbox"/> Decision Analyses <input type="checkbox"/> Critical Thinking
Students should be able to effectively communicate their analysis of accounting data.	<input type="checkbox"/> Communication <input type="checkbox"/> Critical Thinking
Students should be able to identify the ethical implications of financial reporting choices.	<input type="checkbox"/> Ethical Decision Making

Accounting has been described as the language of business. Managers apply accounting rules and principles to record the impact of most business-related economic activities. Accounting data are periodically summarized and presented to the firm's stakeholders in the form of financial statements. The firm's stakeholders include current and potential investors, creditors, regulators, employees, customers, suppliers and competitors.

Notably, most of the numbers that we encounter in our roles as managers and stakeholders are accounting numbers. We need to understand where these numbers come from before we can use them in our decision-making. In this course, we will study the rules and principles that are used to record accounting information, and we will learn how financial statements are prepared. Finally, we will learn how to read and analyze financial statements.

## **2. Text:**

Pratt, *Financial Accounting in an Economic Context*, 9th Edition, John Wiley & Sons, 2013.

## **3. Course Grading:**

Your final course grade will be determined using the following weights:

Homework	20%
Project	10%
Midterm Exam	30%
Final Exam	40%

Letter grade cut-offs are as follows:

A – 90% weighted score
B – 80%
C – 70%
D – 60%
F – less than 60%

***Under no circumstances will any one student or select group of students receive any special extra credit opportunities. You will receive the grade you earn. Do not contact me asking for additional points or a better grade at any time during or after the semester. That would not be fair to other students and is not a possibility.***

## **4. Class Details:**

Prior to each week, I will post class notes and videos for the week on our course page on Brightspace.

Our classes will be a combination of lecture-discussion and problem solving. Each week, you should read the assigned chapter(s) and look over any discussion problems *before* you view the video lectures. Once you have viewed the videos, you can do your homework. Please contact me if you need help with any of the material.

Please also keep in mind that the only way to learn accounting is through consistent practice, so try not to fall behind.

## **5. Homework:**

I will post homework in the weekly Coursework modules, indicating the assignment and the due date. Homework must be submitted via the online Dropbox by 5PM CST on the specified due date.

Please submit PDF (preferred) or Word files, and type your name at the top-right corner of the first page. Please do not use cover sheets.

Each homework assignment is graded out of ten points. You will receive no points for late submissions; however, I will drop your lowest homework score. Homework scores will typically be posted to the online Gradebook within a week of the submission deadline.

## **6. Project:**

Ten percent of your course grade depends on a group project. I will assign you to a group of four-five students by the second week of classes. It is your responsibility to get in touch with, and remain in contact with, your team members.

Your task is to analyze the latest financial statements of two companies. Both companies must be public U.S. firms operating in the same industry. You may not choose the banking or insurance industries. You should secure my approval for your industry/company choice before getting started. You may wish to do this as soon as possible, since choices will be accepted on a first-come, first-served basis. You should verify that three years of annual financial reports are publicly available for your chosen companies before emailing me.

*You must secure my approval for your company choices by September 8 (5 PM). If you haven't done so, I will deduct a point per week from your grade thereafter, until you do.*

Your analysis should cover at least three years of data for each company. The final report should be typed double-spaced using a 12-point font with one-inch margins/borders, and must contain a maximum of five pages of text. Any supporting tables/graphs can be included as appendices.

Your group's score will depend on both your analysis and your effectiveness in communication. In addition, each student will assess the contributions of his/her fellow team members. Your individual score will be determined using both your group's score and the evaluation you receive from your team members. (A peer evaluation form will be made available online.)

The project report and peer evaluations *are both due on December 8 (5 PM), the last day of class.*

## **7. Exams:**

We will have two exams, a midterm and a final. You have 90 minutes to complete each exam. The final exam is not comprehensive. Both exams are proctored and closed-book, and may include short-answer questions and problems. The exams must be taken in the scheduled windows.

Please note that our exams are paper-based, and must be taken at an approved testing center. ProctorU is not available as a proctoring option.

Please also note that there are no certified testing centers outside the United States. Per the Spears School's Online Learning office policy, paper-based exams cannot be administered at international locations. (Students in the military stationed overseas can use testing facilities on their military bases.) Therefore, if you are scheduled to travel abroad during the exam windows, you will be unable to take the exams and thus complete our course requirements. You should drop the course and re-enroll in a semester in which you can take the exams at a certified testing center in the U.S.

You must choose a proctor in the first week of class. Go to the Spears School's Online Learning website at [spearsonline.okstate.edu](http://spearsonline.okstate.edu), and click on "Select Proctor" at the top right of the page. Follow the instructions to identify your proctor site. At least one week before each exam start date, make your test appointment directly with your chosen testing center. The Online Learning office will send the exam and exam instructions to your proctor site two days prior to the exam window.

Contact the Spears School Online Learning office at [spearsonline@okstate.edu](mailto:spearsonline@okstate.edu), or call (405) 744-4048 if you have any questions regarding the proctoring process. You can also visit <http://spears.okstate.edu/online/guide>.

## **8. Academic Integrity:**

Oklahoma State University is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Participating in a behavior that violates academic integrity (e.g., unauthorized collaboration, plagiarism, multiple submissions, cheating on examinations, fabricating information, helping another person cheat, unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records) will result in your being sanctioned.

Violations may subject you to disciplinary action including the following: receiving a failing grade on an assignment, examination or course, receiving a notation of a violation of academic integrity on your transcript (F!), and being suspended from the University. You have the right to appeal the charge. Contact the Office of Academic Affairs, 101 Whitehurst, 405-744-5627, [academicintegrity.okstate.edu](http://academicintegrity.okstate.edu).

Please see <http://academicintegrity.okstate.edu> for OSU's academic integrity policies, examples of violations, and possible sanctions. Please also see <http://spears.okstate.edu/accounting/overview/codeofethics/> for the School of Accounting's Code of Ethics.

## **9. Important University Policies and Dates**

Please see OSU's Syllabus Attachment (posted online) for important university policies and dates.

Information about OSU's drop policy and relevant deadlines can be found at <http://registrar.okstate.edu>. To drop the course, you can contact the Registrar's office at 405-744-6876, or you can drop through Banner self-service at <http://my.okstate.edu>.

## Class Schedule

Week	Chapter	Topic	Discussion Problems
1		Introduction	
	1	Economic Context	
	2	Financial Statements	
2	3	Measurement Fundamentals Time Value of Money (pg. 645)	P2-7, ID3-3, ID3-7
3	4	Mechanics of Accounting	E4-4, E4-10, P4-2, P4-3
4	4	Mechanics of Accounting (continued)	P4-8, P4-5
5	6	Current Assets	E6-8, P6-3, P6-8
6	7	Inventory	E7-10, P7-10
7	9	Long-Lived Assets (introduction)	E9-9, E9-15, P9-9
8		<b>Midterm Exam (Chapters 1 through 4, 6, 7)</b> <b><u>Exam Window: Tuesday 10/10 &amp; Wednesday 10/11</u></b>	
9	9	Long-Lived Assets (continued)	
10	10	Current Liabilities	E10-6, E10-10, E10-11
11	11	Long-Term Liabilities	E11-14, P11-15
12	12	Stockholders' Equity	E12-5, E12-15
13	13	Income Statement	E13-6, P13-7, P13-10
14		<i>Thanksgiving Break: No class</i>	
15	14	Statement of Cash Flows	BE14-2, BE14-3, E14-10, E14-17
16	5	Using Financial Statements	P5-4
17		<b>Final Exam (Chapters 5, 9 through 14)</b> <b><u>Exam Window: Tuesday 12/12 &amp; Wednesday 12/13</u></b>	

## **Student Information**

**Name:**

**Your photo here**

**Phone number:**

**Email Address:**

**Education (Degree/School/Year/Major):**

**Work Experience:**

**Other Activities/Interests/Hobbies:**