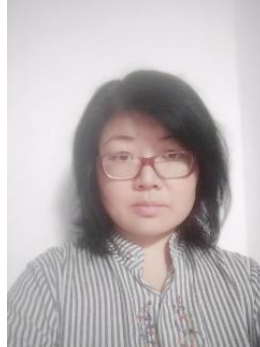


**University of Waterloo**  
**GBDA 311 Introduction to Business Financials**  
**Fall 2020**  
**Course Outline**



**Instructor:** Vivian Xiaofei Yang  
**E-mail:** vivyang@uwaterloo.ca

**Contact Information**

***Office Hours***

I host regular virtual office hours using the **Virtual Classroom on LEARN**. Office hours will be decided in the first week of class based on students' availability.

***Announcements***

I rely heavily on LEARN to deliver the course, including communicating new or changing information regarding due dates, instructor absence, etc., as needed, during the term. You are expected to read the announcements on LEARN on a regular basis.

To ensure you are viewing the complete list of announcements, you may need to click "Show All Announcements".

***Discussions***

I use a **General Discussion** for class-wide discussions and an **Ask the Instructor** discussion forum. Use the Ask the Instructor Forum when you have a question that may benefit the whole class. Also, check this forum to see if your question has already been answered before reaching out to your instructor.

Discussions can be accessed from the Course Home page by clicking Connect and then Discussions on the course navigation bar.

## Contact Us

Who and Why	Contact Details
<b>Instructor</b> <ul style="list-style-type: none"><li>• Course-related questions (e.g., course content, deadlines, assignments, etc.)</li><li>• Questions of a personal nature</li></ul>	<b>Post your course-related questions</b> to the <b>Ask the Instructor</b> discussion topic. This allows other students to benefit from your question as well. <b>Questions of a personal nature</b> can be directed to your instructor by email <b>vivyang@uwaterloo.ca</b> I check email and the <b>Ask the Instructor</b> discussion topic frequently and will make every effort to reply to your questions within 24 hours, Monday to Friday. When emailing the instructor, please indicate the course code in the subject line.
<b>Technical Support</b> <ul style="list-style-type: none"><li>• Technical problems with Waterloo LEARN</li></ul>	<a href="mailto:learnhelp@uwaterloo.ca">learnhelp@uwaterloo.ca</a> Include your full name, WatIAM user ID, student number, and course name and number. Technical support is available during regular business hours, Monday to Friday, 8:30 AM to 4:30 PM (Eastern Time). <a href="https://uwaterloo.ca/learn-help/students">LEARN Help Student Documentation (https://uwaterloo.ca/learn-help/students)</a>
<b>Student Resources</b>	<a href="https://uwaterloo.ca/extended-learning/learn-online/student-resources">Student Resources (https://uwaterloo.ca/extended-learning/learn-online/student-resources)</a> <ul style="list-style-type: none"><li>• Academic advice</li><li>• Student success</li><li>• WatCards</li><li>• Library services and more</li></ul>

## Course Description and Learning Outcomes

GBDA311 is an introductory course in business financials. This course covers the following topics:

- Introduction to financial statements
- Basic Accounting
- Income Statements
- Balance Sheets
- Cash Flow statements
- Financial Statement Analysis
- Business Plans and Financial Projection

Further information on topics covered in this course can be found in the later section of *Tentative Class Schedule*.

By the end of this course, students should be able to:

- understand the concepts and measurements that underlie financial statements, *i.e.*, income statements, balance sheets and cash flow statements
- develop the skills needed to analyze financial statements effectively and gain an understanding of the

choices enterprises make in reporting the results of their business activities.

- understand business plans and prepare financial projection under business plans.

### **Grade Breakdown**

The following table represents the grade breakdown of this course.

<b>Category</b>	<b>Weight</b>
Assignments	20%
Class activities	15%
Midterm	25%
Final Exam (Comprehensive)	40%
Total	100%

### **Assignments**

Assignments will be posted on LEARN at least one week before the due date. A total of *five* online assignments will be assigned over the semester. The students can attempt **each** assignment a maximum of 2 times. The LEARN system will then take the better mark and discard the other attempt. The **best 4 out of 5** assignments will be counted into student's term grade.

Each student must submit their **own individual** assignments online. Students may talk to the professors or fellow students for assistance in understanding concepts but must complete the assignments themselves. Note that completing an assignment for another student or allowing another student to complete an assignment for you is an academic offense.

### **Class Activities**

Class activities are regularly assigned throughout the term, including but not limited to surveys, discussion topics, questions embedded in slides. Students' responses are evaluated based on participation, quality and efforts.

### **Midterm and Final**

The midterm and the final exam are both online. The final exam is cumulative. Further information on Midterm and Final will be announced on LEARN when the exams are approaching.

### **Materials and Resources**

#### ***Textbook (Optional)***

There is no required textbook. You may choose to obtain a copy of either of the two optional textbooks below.

- ***Introduction to Financial Accounting: International Financial Reporting Standards (Lyrx textbook)***

This textbook is OER (open educational resources). Students can use the link below to download a **FREE** PDF copy.

<https://open.bccampus.ca/browse-our-collection/find-open-textbooks/?uuid=f7a0e286-cc7a-4372-a84e-25ee36a9f201&contributor=&keyword=&subject=>

- ***Financial Accounting, Seventh Canadian Edition Plus MyAccountingLab with Pearson eText - 7/e*** Horngren, Harrison, Thomas, Tietz, Berberich, and Seguin (**HTTBS textbook**)

#### ***Resources***

All supplementary course materials (lecture slides/notes, assignments, announcements, etc.) are posted on LEARN, <http://learn.uwaterloo.ca>

## Tentative Class Schedule

The final delivery of the topics and time below may change due to class ability and interest in the lecture materials.

Week #	Week of	Topic	Chapters from Lyryx textbook	Chapters from HHTTBS textbook	Midterm and Assignments during the week
1	Sept 8 to Sept 13	Introduction	Ch 1 & 2	Ch. 1	Assignment 1 (Sept 27)
2	Sept 14 to Sept 20	Basic Accounting		Ch. 2 & Ch. 3	
3	Sept 21 to Sept 27				
4	Sept 28 to Oct 4	Balance Sheet	Ch 4, 7, 8, 9, 10	Ch 4, 5, 6, 8	
5	Oct 5 to Oct 9				
6	Oct 10 to Oct 18	Reading week			Assignment 2 (Oct 11)
7	Oct 19 to Oct 25	Income Statement	Ch 5 & 6	Slides	
8	Oct 26 to Nov 1	Cash Flow Statement	Ch 11	Ch. 9	Assignment 3 (Nov 1)
9	Nov 2 to Nov 8	Financial Statement Analysis	Ch 12	Ch. 10	Midterm (during the week)
10	Nov 9 to Nov 15				
11	Nov 16 to Nov 22				
12	Nov 23 to Nov 29	Business Plans and Financial Projections	Slides	Slides	Assignment 4 (Nov 29)
13	Nov 30 to Dec 6				
	December 9–13	Final Assessment Period			Assignment 5 (Dec 8)

## University Policies

**Academic integrity:** In order to maintain a culture of academic integrity, members of the University of Waterloo community are expected to promote honesty, trust, fairness, respect and responsibility. [Check the [Office of Academic Integrity](#) for more information.]

**Grievance:** A student who believes that a decision affecting some aspect of his/her university life has been unfair or unreasonable may have grounds for initiating a grievance. Read [Policy 70, Student Petitions and Grievances, Section 4](#). When in doubt, please be certain to contact the department's administrative assistant who will provide further assistance.

**Discipline:** A student is expected to know what constitutes academic integrity to avoid committing an academic offence, and to take responsibility for his/her actions. [Check the [Office of Academic Integrity](#) for more information.] A student who is unsure whether an action constitutes an offence, or who needs help in learning how to avoid offences (e.g., plagiarism, cheating) or about "rules" for group work/collaboration should seek guidance from the course instructor, academic advisor, or the undergraduate associate dean. For information on categories of offences and types of penalties, students should refer to [Policy 71, Student Discipline](#). For typical penalties, check [Guidelines for the Assessment of Penalties](#).

**Appeals:** A decision made or penalty imposed under [Policy 70, Student Petitions and Grievances](#) (other than a petition) or [Policy 71, Student Discipline](#) may be appealed if there is a ground. A student who believes he/she has a ground for an appeal should refer to [Policy 72, Student Appeals](#).

**Note for students with disabilities:** [AccessAbility Services](#), located in Needles Hall, Room 1401, collaborates with all academic departments to arrange appropriate accommodations for students with disabilities without compromising the academic integrity of the curriculum. If you require academic accommodations to lessen the impact of your disability, please register with AccessAbility Services at the beginning of each academic term.

**Turnitin.com:** Text matching software (Turnitin®) may be used to screen assignments in this course. Turnitin® is used to verify that all materials and sources in assignments are documented. Students' submissions are stored on a U.S. server, therefore students must be given an alternative (e.g., scaffolded assignment or annotated bibliography), if they are concerned about their privacy and/or security. Students will be given due notice, in the first week of the term and/or at the time assignment details are provided, about arrangements and alternatives for the use of Turnitin in this course.

It is the responsibility of the student to notify the instructor if they, in the first week of term or at the time assignment details are provided, wish to submit alternate assignment.

### **Coronavirus Information**

[Coronavirus Information for Students \(https://uwaterloo.ca/coronavirus/academic-information\)](https://uwaterloo.ca/coronavirus/academic-information)

This resource provides updated information on COVID-19 and guidance for accommodations due to COVID-19.