

Econ. 136A – Intermediate Accounting (Spring 2009)



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Office hours (NH3041):

M 3:30-5 p.m., T 10-11:30 a.m., W 8-9 a.m.

and by appointment

Lecture:

MW 9:30-10:45 a.m.

Psych. 1902

Week No.	Date	Day	Topic(s)	Reading Pages*	Homework Assignments
1	Mar. 30	M	Introduction		
1	Apr. 1	W	Financial Accounting and the Conceptual Framework (Ch. 1 and 2)	1-18, 27-47	WP#0
2	Apr. 6	M	The Accounting Information System (Ch. 3)	61-94	WP#1
2	Apr. 8	W	Income Statement and Related Information (Ch. 4)	125-150	WP#2 WP#3
3	Apr. 13	M	Income Statement and Related Information (Ch. 4)		WP#4 Research Case #1 Due
3	Apr. 15	W	Balance Sheet and Statement of Cash Flows (Ch. 5)	169-199	WP#5
4	Apr. 20	M	Balance Sheet and Statement of Cash Flows (Ch. 5)		WP#6
4	Apr. 22	W	Midterm #1		
5	Apr. 27	M	Accounting and the Time Value Of Money (Ch. 6)	251-275, 277-282	WP#7
5	Apr. 29	W	Cash and Receivables (Ch. 7)	313-345	WP#8
6	May 4	M	Cash and Receivables (Ch. 7)		WP#9 Excel Problem Due
6	May 6	W	Valuation of Inventories: A Cost-Basis Approach (Ch. 8)	367-399	WP#10
7	May 11	M	Valuation of Inventories: A Cost-Basis Approach (Ch. 8)		WP#11
7	May 13	W	Inventories: Additional Valuation Issues (Ch. 9)	421-446	WP#12
8	May 18	M	Midterm #2		
8	May 20	W	Acquisition and Disposition of Property, Plant and Equipment (Ch. 10)	471-498	WP#13
9	May 25	M	Holiday		
9	May 27	W	Acquisition and Disposition of Property, Plant and Equipment (Ch. 10)		Research Case #2 Due
10	Jun. 1	M	Depreciation, Impairments, and Depletion (Ch. 11)	521-528, 530-547	WP#14
10	Jun. 3	W	Depreciation, Impairments, and Depletion (Ch. 11)		

* Topics in the text not covered within the “Reading Pages” will not be tested.

FINAL EXAM: Wednesday, June 10th 8 a.m.-11 a.m.

COURSE GRADE: Your grade will be based on the total points you earn during the quarter. The breakdown follows:

Midterm 1 (Chapters 1-5)	225
Midterm 2 (Chapters 6-9)	225
Final exam (Chapters 10-11 and 25% cumulative)	300
WileyPLUS Homework (_____points possible, 150 points maximum)	150
Research Cases (3 at 20, 30, and 50 points)	100
Personal Information Card (15 points extra-credit)	
	1,000

REQUIRED TEXTBOOK and MATERIALS:

1. Kieso & Weygandt, Intermediate Accounting, TWELFTH EDITION, Wiley, 2007. (available at the bookstore). In addition, the textbook come packaged with the following materials:
 - a. WileyPlus registration code and
 - b. Financial Accounting Research System CD (FARS)

If you do not purchase your book at the UCSB bookstore, please be sure that you also get the WileyPlus registration code and FARS CD.

2. PowerPoint slides (available on Kieso Text Book web site at <http://www.wiley.com/college/kieso>. Use the slides from the 13th edition of the text.
3. Non-Programmable Calculator. Programmable calculators are **NOT** allowed to be used during exams. Doing so will result in a loss of points and possibly a zero score on the exam.

CHAPTER SOLUTIONS:

Solutions for selected questions at the back of each chapter of the textbook are available electronically on the class web site at <http://econ.ucsb.edu/~harmon>. The username and password to access the solutions will be given out in lecture. For security reasons, the password will not be distributed through e-mail. Besides the assigned homework, each student should work additional exercises and problems to achieve a complete comprehension of the material.

EXAMS:

The format of the exams may include true/false, multiple-choice, short-answer, exercise or problem type questions. You should pay close attention to the topics covered in lecture, textbook readings, and homework assignments. Use your textbook to reinforce topics covered.

For each exam you will need the following:

- Scantron (small green)
- Pencil for scantron. Pencil or pen for other questions.
- Non-Programmable Calculator. **PROGRAMMABLE CALCULATORS, CELL PHONES, or OTHER ELECTRONIC DEVICES ARE NOT ALLOWED DURING THE EXAMS.** If you are found using any electronic device other than a NON-PROGRAMMABLE CALCULATOR it will be considered cheating and there will be a loss of points and possibly a zero score for the exam.

When your exams are returned you will have the opportunity to compare your answers with the solution to confirm that your exam was scored correctly. If you have an issue with how your exam was graded you will need to visit office hours so it can be determined whether an adjustment to your score is necessary. Regrades will only be considered on the last exam taken.

Exams must be taken as scheduled on the syllabus. If you miss an exam, you can file for an incomplete and take the equivalent exam with the class the following quarter.

WILEYPLUS ASSIGNMENTS:

Chapter homework must be completed and submitted via WileyPLUS.

- You can self-register by simply logging into the WileyPLUS class section URL:

Class Section URL: <http://edugen.wiley.com/edugen/class/cls102247/>

- The textbooks sold at the bookstore come with an access code for WileyPLUS. If you obtain the textbook from a source other than the University Bookstore make sure you get a text with a WileyPLUS course access code. You can also purchase the code directly from Wiley for approximately \$83.95.
- If you purchase a [WileyPLUS access code](#) you will have access to the textbook online. You can purchase a code at <http://www.wiley.com/college/buywileyplus/>

WileyPLUS times out after 20 minutes of inactivity. I encourage you to print out your assignments rather than lose any of your work. **NOTE: Not all assignments may be due at the same time of day. Be sure to make note of the due date and time for each assignment.**

Assignments not completed by the fourth attempt will receive half credit. You will also be able to complete the assignments after the due date for half credit. I recommend you complete the assignments well in advance of the due date to avoid unexpected circumstances like illness, work commitment, computer difficulties or the need to be out of town. Loss of points by not following the directions will not be corrected. Rounding errors will only be corrected for adjustments that exceed 1 point.

IF YOU HAVE ANY DIFFICULTY WITH REGISTRATION, please do **NOT** attempt to resolve via e-mail to the instructor. There are two means of resolving the problem that are far more effective:

- (1) The online chat with tech. support at the WileyPlus site is staffed by persons far more knowledgeable about the online software than the instructor and has proven to be very effective;
- (2) Come to office hours.

In order to register for WileyPLUS, you **MUST HAVE PURCHASED AN ACCESS CODE** (see links above for purchasing separately if you did not purchase text at bookstore).

Grading: Within WileyPLUS you will be able to track your progress by reviewing your scores under the Grade book link. Please note there are _____ possible points that can be earned from the assignments, however only a maximum of 150 points will apply to each student's course grade. **(Note: WP#00 is not a graded assignment; however I strongly recommend each student complete the assignment.)**

RESEARCH CASES and EXCEL ASSIGNMENT:

There will be three research cases due during the quarter. See schedule below. The facts and requirements for each case are available on the class web site under the "**Handouts**" link (www.econ.ucsb.edu/~harmon).

Assignment	Due Date	Points
Research #1	Apr. 13	20
Excel	May. 04	30
Research #2	May. 25	50
		<u>100</u>

EXTRA CREDIT

Periodically throughout the quarter you may be assigned in-class exercises for extra-credit. There is no make-up for extra-credit missed.

E-MAIL

In lieu of leaving me handwritten notes under my office door or in my box in the Econ. office, I ask that you send any notes via e-mail. My address is "harmon@econ.ucsb.edu". Please keep your questions sent by e-mail to an administrative nature. **Technical questions related to class material should be asked in class or during office hours.**

GRADE POSTING AUTHORIZATION FORM:

If you would like to have your homework and exams scores summarized and posted on the class web site, you will have the opportunity during lecture to sign an "Authorization to Post Scores." If you do not sign the authorization you will need to come to office hours to review your scores. For security reasons, scores will not be distributed via e-mail.

STUDENTS WITH TEMPORARY AND PERMANENT DISABILITIES

The Disabled Students Program (DSP) has the responsibility of coordinating academic support services for students with temporary or permanent disabilities. If you have a disability and would like to consider academic support for this class, you are responsible for ensuring that the Disabled Students Program (DSP) is aware of your disability and for providing DSP with appropriate documentation. The Disabled Students Program is located in the Student Resource Building (SRB). The SRB is located along the Pardall Road bike path, at the intersection of Ocean Road (along the UCSB/ Isla Vista border).

SCHOLASTIC DISHONESTY

All work that is turned in for a grade must be completed on an individual basis. Instances of scholastic dishonesty will be handled in the most extreme fashion, as prescribed by University policy.

ATTENDANCE: Attendance will not be taken, however you are responsible for all that is said and done in class.

SHOULD YOU ENROLL?

If the schedule for the exams and assignments conflicts with other activities you have planned, you should not take this course this quarter. By enrolling in this course you are accepting the class schedule and conditions as stated above.