

Econ. 3A - Financial Accounting (Fall 2006)

Instructor: Coby Harmon

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Office hours (NH3041):

Mon. 10:30-11:30 a.m.

Tues. 11:00-12:00 p.m.

After class and by appointment

Lecture:

MW 12:30-1:45 p.m.

Music LLCH

Week No.	Date	Day	Topic(s)	Reading Pages	WileyPLUS Assignments
1	Oct. 2	M	Introduction		
1	Oct. 4	W	Introduction to Financial Statements (Ch. 1)	Pgs. 2-30	Pre-Lecture 1 (NG)
2	Oct. 9	M	A Further Look at Financial Statements (Ch. 2)	Pgs. 46-76	Pre-Lecture 2 (NG) Exercise 1 (NG)
2	Oct. 11	W	A Further Look at Financial Statements (Ch. 2)		Exercise 2
3	Oct. 16	M	The Accounting Information System (Ch. 3)	Pgs. 98-132	Pre-Lecture 3
3	Oct. 18	W	The Accounting Information System (Ch. 3)		Brief Exercise 3
4	Oct. 23	M	The Accounting Information System (Ch. 3)		Exercise 3
4	Oct. 25	W	Midterm #1		
5	Oct. 30	M	Accrual Accounting Concepts (Ch. 4)	Pgs. 156-189	Pre-Lecture 4
5	Nov. 1	W	Accrual Accounting Concepts (Ch. 4)		Brief Exercise 4
6	Nov. 6	M	Accrual Accounting Concepts (Ch. 4)		Exercise 4
6	Nov. 8	W	Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)	Pgs. 216-243	Pre-Lecture 5
7	Nov. 13	M	Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)		Exercise 5
7	Nov. 15	W	Time Value of Money (Appendix C)	Pgs. C-1-14	
8	Nov. 20	M	Midterm #2		
8	Nov. 22	W	No Class		
9	Nov. 27	M	Statement of Cash Flows (Ch. 12)	Pgs. 584-612	Pre-Lecture 12
9	Nov. 29	W	Statement of Cash Flows (Ch. 12)		Exercise 12
10	Dec. 4	M	Financial Analysis: The Big Picture (Ch. 13)	Pgs. 644-681	Pre-Lecture 13
10	Dec. 6	W	Financial Analysis: The Big Picture (Ch. 13)		

(NG) = Not Graded

FINAL EXAM

Final on Wednesday, December 13th, 12-3 p.m.

REQUIRED TEXTBOOK AND READINGS

1. Financial Accounting w/WileyPLUS, Kimmel-Weygandt-Kieso, FOURTH EDITION, Wiley, 2007 (available at the bookstore). See note below about purchasing the textbook with WileyPLUS.
2. PowerPoint Slides, Handouts, and Chapter Solutions (available on class web site, <http://www.econ.ucsb.edu/~harmon>)
3. Basic Calculator. Programmable calculators may not be used during exams.

COURSE GRADE

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

Midterm #1	260
Midterm #2	260
Final	380
WileyPLUS assignments	100
Personal information card, due Wed. week 3 (15 extra credit points)	
	<hr/> <u>1,000</u> <hr/>

SLIDES and HANDOUTS

Before each lecture, you should print the applicable PowerPoint slides and handouts. The slides and handouts are available on the class web site at (<http://www.econ.ucsb.edu/~harmon>). I strongly suggest you print the slides and have them available during lecture. The slides are provided to limit your note taking during lecture, so you have more time to comprehend the presented material.

WILEYPLUS ASSIGNMENTS:

Chapter homework must be accessed and submitted via 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 accompanying it. A WileyPLUS code must be packaged with the text. You will be required to purchase the code for approximately \$56.95 if it does not come with your textbook.
- Technically, you are not required to purchase a hard copy of the textbook. 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/>.

Please note that you may use your textbook and notes to complete the WileyPLUS assignments, but you may not share answers with other students. Also, **WileyPLUS times out after 20 minutes of inactivity**. I encourage you to print out your assignments rather than lose any of your work.

There will be **NO MAKE UP** for assignments not completed by the due date. I recommend you complete the assignments in advance of the due date to avoid not completing an assignment due to unexpected circumstances like illness, work commitment, or the need to be out of town.

In order to register for WileyPLUS, you will need to use the following URL.

Class Section URL:

<http://edugen.wiley.com/edugen/class/cls27424/>

Follow the instructions at this URL to register for WileyPLUS.

Grading: Within WileyPLUS you will be able to track your progress by reviewing your scores under the Gradebook link. Please note that the points you earn for each assignment within WileyPLUS is twice the points you will be credited with toward your course grade. For example, there are 238 possible points within the WileyPLUS homework assignments. The points you earn within WileyPLUS will be divided by 2; the result will count towards the total possible points for your course grade. The maximum points you can earn, towards your course grade, will be 100. If you earn 214 points on your WileyPLUS homework assignments, you will be credited with 107 points towards your course grade ($214 / 2 = 107$, max. = 100). If you earn 180 points on your homework assignments, you will be credited with 90 points towards your course grade ($180 / 2 = 90$).

ASSIGNMENTS FOR STUDY

Beyond the homework assignments, it is up to each student to determine to what extent additional textbook problems should be studied to achieve a complete comprehension of the material. A partial solutions manual for the textbook is available electronically on the class web site - <http://econ.ucsb.edu/~harmon>. You can obtain the password in lecture. Passwords will not be given out via email.

EXAMS

The format of the exams may include multiple-choice, short-answer, exercise or problem type questions. You should pay close attention to the topics covered in lecture, section, and homework assignments. Use your textbook to reinforce topics covered. The final exam will be cumulative containing 80% untested material and 20% from questions on the midterms.

For the midterms and final you will need the following:

- Scantron (small green)
- Pencil for scantron. Pencil or pen for other questions.
- Basic Calculator. NOTE, only a basic calculator that adds, subtracts, multiplies, and divides will be allowed. **PROGRAMABLE CALCULATORS, CELL PHONES, or ANY TYPE OF ELECTRONIC ORGANIZER WILL NOT BE ALLOWED DURING THE TESTS.** If you are found using any electronic device other than a BASIC CALCULATOR it will be considered **cheating**.

Your exams will be returned in section where you will have the opportunity to compare your answers with the solution to confirm that your exam was scored correctly. Your tutor will review the exam solution and if any student has an issue with how the exam was graded, they should document their disagreement and return their exam to their tutor before leaving section. If you leave section with your exam, the score will not be subject to change. Your tutors are not involved in the grading process, so they will be unable to answer grading questions.

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. You can review the grading of your final during the scheduled open house, which is held in the tutor office (NH1122) on Wednesday and Thursday of the second week of class next quarter. Look for an announcement in your accounting classes at the beginning of next quarter.

EXTRA CREDIT

Periodically throughout the quarter you may complete 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 economics office, I ask that you send any notes via e-mail. My address is "harmon@econ.ucsb.edu".

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 complete a "Grade Posting Authorization Form." If you miss this lecture, you can obtain the form from the class web site (www.econ.ucsb.edu/~harmon) and turn in during lecture.

STUDENTS WITH TEMPORARY AND PERMANENT DISABILITIES

If you are a student with a disability and would like to discuss special academic accommodations, please contact me after class or during my office hours.

SCHOLASTIC DISHONESTY

All work is to be accomplished 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 I ENROLL?

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