

# Econ. 3A - Financial Accounting (Fall 2009)

**Instructor: Bob Anderson**  
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**Office hours (NH3039):**  
 MW 11am-Noon  
 M 2-3pm

**Lecture:**  
 MW 12:30-1:45pm  
 Music LLCH

Week No.	Date	Day	Topic(s)	WileyPLUS Assignments
1	9/28	M	Introduction	
1	9/30	W	Introduction to Financial Statements (Ch. 1)	Pre-Lecture 1 (NG)
2	10/5	M	A Further Look at Financial Statements (Ch. 2)	Pre-Lecture 2 (NG)
2	10/7	W	A Further Look at Financial Statements (Ch. 2)	Exercise 2
3	10/12	M	The Accounting Information System (Ch. 3)	Pre-Lecture 3
3	10/14	W	The Accounting Information System (Ch. 3)	Brief Exercise 3
4	10/19	M	The Accounting Information System (Ch. 3)	Exercise 3
4	10/21	W	<b>Midterm #1</b>	
5	10/26	M	Accrual Accounting Concepts (Ch. 4)	Pre-Lecture 4
5	10/28	W	Accrual Accounting Concepts (Ch. 4)	Brief Exercise 4
6	11/2	M	Accrual Accounting Concepts (Ch. 4) & Time Value of Money (Appendix C)	Exercise 4
6	11/4	W	Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)	Pre-Lecture 5
7	11/9	M	Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)	Exercise 5
7	11/11	W	<b>HOLIDAY- VETERANS DAY, NO CLASS</b>	
8	11/16	M	<b>Midterm #2</b>	
8	11/18	W	Statement of Cash Flows (Ch. 12)	Pre-Lecture 12
9	11/23	M	Statement of Cash Flows (Ch. 12)	Exercise 12
9	11/25	W	<b>IF ON SCHEDULE BREAK EARLY THANKSGIVING</b>	
10	11/30	M	Financial Analysis: The Big Picture (Ch. 13)	Pre-Lecture 13
10	12/2	W	Financial Analysis: The Big Picture (Ch. 13)/ FINAL REVIEW	

(NG) = Not Graded

## FINAL EXAM

**Final on Weds December 9, 2008 at Noon.** Scheduled for two hours but may take up to 3 allowed per finals scheduling.

## REQUIRED TEXTBOOK AND READINGS

1. Financial Accounting w/WileyPLUS, Kimmel-Weygandt-Kieso, FIFTH EDITION, Wiley, 2009 (available at the bookstore). See note below about purchasing the textbook with WileyPLUS. Also note: With WileyPlus registration online comes full access to the textbook, and hardcopies are available on reserve at bookstore.
2. PowerPoint Slides, Handouts, and Chapter Solutions (available on class web site, <http://www.econ.ucsb.edu/~anderson>)  
**NOTE: Certain class webpage content is password protected. Password is presented in lecture (or if missed by student, in person)**
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
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## 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://econ.ucsb.edu/~anderson/>). The online availability is intended 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 purchased for this course. You may purchase the code for approximately \$60 during the online registration (discussed below) 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, computer difficulties 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/cls135520/>

**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 (119 adjusted); 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 thus dropping low scores is inherent in the grading:

If you earn 214 points on your WileyPLUS homework assignments, you will be credited with 100 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 ( $180 / 2 = 90$ ).

This point allocation scheme allows for the equivalent of dropping more than one assignment and is intended to cover unforeseeable circumstances, technical difficulties etc. Please do not request any form of makeup as such consideration is already inherent in the point allocation.

## 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/~anderson> . 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 75% untested material and 25% 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 class** 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

There is no extra credit planned for this course.

## 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 “ [anderson@econ.ucsb.edu](mailto:anderson@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 (<http://econ.ucsb.edu/~anderson/>) 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.**