

Econ. 3B Financial Accounting (Fall 2013)



Instructor: Coby Harmon

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Office hours (NH3041):

MW 2:00-3:30 p.m.
 T 1:30-3:00 p.m.
 By appointment

Lecture:

TR 3:30-4:45 p.m.
 Broida 1610

Week No.	Date	Day	Topic(s)	Chapter Study Objectives	WileyPLUS Online Homework
0	Sept. 26	R	Introduction		
1	Oct. 1	T	The Accounting Information System (Ch. 3)	All	
1	Oct. 3	R	The Accounting Information System (Ch. 4)	3-8	
2	Oct. 8	T	Fraud and Internal Control (Ch. 7)	1 - 4	WP#01
2	Oct. 10	R	Cash (Ch. 7)	5 - 7	WP#02
3	Oct. 15	T	Inventory (Ch. 6)	1 - 5 + 7	WP#03, WP#04
3	Oct. 17	R	Inventory (Ch. 6)		WP#05
4	Oct. 22	T	Midterm #1		WP#06
4	Oct. 24	R	Accounts Receivables (Ch. 8)	1 - 3	WP#07
5	Oct. 29	T	Notes Receivables and Managing Receivables (Ch. 8)	4 - 8	WP#08
5	Oct. 31	R	Plant Assets (Ch. 9)	1 - 6, 8, 9	WP#09, WP#10
6	Nov. 5	T	Intangible Assets (Ch. 9)	7	WP#11
6	Nov. 7	R	Current Liabilities (Ch. 10)	1 - 3, 10	WP#12, WP#13
7	Nov. 12	T	Midterm #2		WP#14
7	Nov. 14	R	Long-Term Liabilities (Ch. 10)	4 - 7, 9	
8	Nov. 19	T	Long-Term Liabilities (Ch. 10)		WP#14a
8	Nov. 21	R	Capital Stock and Treasury Stock (Ch. 11)	1 - 4	WP#15, WP#16
9	Nov. 26	T	Dividends and Retained Earnings (Ch. 11)	5 - 7, 9	WP#17
9	Nov. 28	R	Thanksgiving Holiday		
10	Dec. 3	T	Investments (Appendix E)	1 - 6	WP#18
10	Dec. 5	T	Investments (Appendix E)		

FINAL EXAM: Thursday, December 12th, 4-7 p.m.

COURSE GRADE:

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

Midterm #1	250
Midterm #2	250
Final (cumulative)	400
Homework (WileyPLUS)	100
Accounting Information System (50 negative points)	
	1,000

REQUIRED TEXTBOOK and MATERIALS:

1. Financial Accounting, Kimmel-Weygandt-Kieso, Sixth Edition, Wiley, 2011 (available at the bookstore).
2. PowerPoint Slides (available on the publisher web site, www.wiley.com/college/kimmel).
3. Non-Programmable Calculator. The use of a programmable calculator on the exams will result in a loss of points.

CHAPTER READINGS, SLIDES and HANDOUTS:

To gain a complete understanding of the course material it is important to attend all lectures, sections, read assigned study objectives from the required text, complete all assigned homework plus work additional chapter problems as deemed necessary. In addition, I recommend each student print and have the chapter PowerPoint slides available during lecture. The benefit of having the slides available during lecture is to reduce the need to take detailed notes taking lecture. The slides are available on the textbook web site at <http://www.wiley.com/college/kimmel>. In lecture, I will be using the slides from the 7th edition of the text.

WILEYPLUS ASSIGNMENTS:

Chapter homework must be completed and submitted using WileyPLUS.

- Your access code from Econ. 3A should work for this class. You can self-register by simply logging into WileyPLUS at the URL below. You should use the same e-mail and password you used in 3A for WileyPLUS.

Class Section URL: <http://edugen.wileyplus.com/edugen/class/cls360660/>

Chapter homework must be completed and submitted using WileyPLUS.

- If you did not use WileyPLUS in 3A you will need to purchase an access code. 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 purchase a code separately by following the links at the Class Section URL that follows. WileyPLUS does provide online access to the textbook.

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.** 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 for any reason you miss the due date of an assignment you can complete it after the due date for half credit.

IF YOU HAVE ANY DIFFICULTY WITH REGISTRATION, please do **NOT** attempt to resolve via email 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 Gradebook link. WileyPLUS will be worth 10% of your grade or 100 points out of 1,000. Assuming a score of 198 points out of a possible 247, the homework score considered in the grade for the course would be calculated as $222 / 247 = 90\% \times 100 = 90$.

EXAMS:

The format of the exams may include any combination of true/false, multiple-choice, short-answer, and numerical type questions. The topics covered in lecture, section, the textbook, and the homework assignments should be your guide for topics tested on the exams. There are no practice exams available for study.

For each exam you will need the following:

- Scantron (green, half page, 100 questions)
- Pencil for scantron. Pen for pencil for all 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.

Similar to Econ. 3A, once the midterm exams have been graded you will have the opportunity to review your exam and the solution during your TAs office hours (NH1122). If you have an issue with how your exam was scored you will need to leave your exam in the TA office in the "3B Regrade" box and then come see me during office hours to discuss your exam. The review must be completed before the next exam is 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. Incomplete petitions can be obtained from the office of the registrar. You will be able to review your final exam by attending the open house at the beginning of the next quarter.

Open House: Final exams for Econ. 3A, 3B, 118, and 137A can be reviewed at the Open House, held in the TA office (NH1122) between 10 a.m.-4 p.m. on Wednesday and Thursday of the second week of class each quarter.

TEXTBOOK PROBLEMS NOT ASSIGNED IN WILEYPLUS:

Solutions to the questions in the back of each chapter that have not been assigned as homework in WileyPLUS will be available on GauchoSpace. As part of your study I recommend you work as many of these problems as possible to gain a complete comprehension of the material.

SECTIONS (Accounting Information System):

In your discussion section you will develop an accounting information system (AIS) using excel as well as work through problems assigned for homework.

The AIS project is a cumulative assignment where you will be given an assignment each week that will be due in section the following week. Your work will be reviewed in section each week for completion. **This project will be graded by applying negative points if an assignment has not been completed or is incomplete when due.** You are welcome to collaborate with other students on this project; however each student is required to develop their own system. Questions will be added to the midterm and final exams to test your knowledge of excel and the AIS system. If you are unable to attend a section the assignment for that week will be considered a miss unless you make prior arrangements with your TA to complete the assignment early. The assignments due in section will not be accepted through e-mail. **You must attend your scheduled section. Each section will meet in the Accounting Computer Lab located in NH1122.**

E-MAIL:

Other than during lecture or office hours, the best way to reach me is through email (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:

Periodically throughout the quarter the grade sheet will be posted on GauchoSpace so each student can review their scores. For privacy reasons, the scores will be posted using a portion of each students perm. number. If you prefer that your scores not be posted in this fashion please let me know. For privacy reasons, scores will not be distributed through 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:

Unless specifically noted within an assignment, each student must complete their own work. Instances of scholastic dishonesty will be handled in the most extreme fashion, as prescribed by University policy.

ATTENDANCE:

Attendance will not be taken, however each student is responsible for all that is said and done in lecture and section.

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.