

# Econ. 136C - Intermediate Accounting Spring 09'

**Instructor: Bob Anderson**

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**Office hours (NH3039):**

MW 10:45-11:45am

M 2-3pm

**Lecture:**

MW 8-9:15am

NH1110

Week No.	Date	Day	Topic(s)	Chapter	Assignment(s)
1	3/30	M	Course Intro.		
1	4/1	W	Revenue recognition	18	
2	4/6	M	Revenue recognition	18	
2	4/8	W	Accounting for income taxes	19	Chapter 19
3	4/13	M	Accounting for income taxes	19	
3	4/15	W	Accounting for income taxes	19	
4	4/20	M	<b>MIDTERM #1 CHAPTERS 18 &amp; 19</b>		
4	4/22	W	Accounting for Pensions	20	Chapter 20
5	4/27	M	Accounting for Pensions	20	
5	4/29	W	Accounting for Pensions	20	
6	5/4	M	Accounting for leases	21	Chapter 21
6	5/6	W	Accounting for leases	21	
7	5/11	M	Accounting for leases	21	
7	5/13	W	<b>MIDTERM #2 CHAPTERS 20 &amp; 21</b>		
8	5/18	M	Accounting Changes & Error Analysis	22	Chapter 22
8	5/20	W	Accounting Changes & Error Analysis	22	
<b>9</b>	<b>5/25</b>	<b>M</b>	<b>HOLIDAY- NO CLASS</b>		
9	5/27	W	Statement of cash flows	23	Chapter 23
10	6/1	M	Statement of cash flows	23	
10	6/3	W	Statement of cash flows	23	
<b>FINAL</b>	<b>6/12</b>	<b>F</b>	Friday June 12, 2009 @ 8am in NH1110		

## WEB-PAGE

The class webpage is available at [econ.ucsb.edu/~anderson](http://econ.ucsb.edu/~anderson). You can access all class presentations at the web-page and printout for taking notes on in class.

*NOTE: Some of the content at the class webpage is password protected. The username and password are provided during lecture. If you miss the announcement, see the instructor in person.*

## REQUIRED TEXTBOOK AND READINGS:

1. Kieso & Weygandt, Intermediate Accounting, TWELFTH EDITION, Wiley, 2007. (available at the bookstore). In addition to the textbook, our order with the UCSB bookstore includes the WileyPlus registration materials.
2. PowerPoint Slides, Handouts, ETC. (available on class web site, <http://www.econ.ucsb.edu/~anderson> )
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:

Exam #1	280
Exam #2	280
Final	340
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://www.econ.ucsb.edu/~anderson>). 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 \$60 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/cls102744/>

**Follow the instructions at this URL to register for WileyPLUS.**

PLEASE NOTE: The WileyPlus site has an online chat function for tech support which is far more capable of resolving any registration problems you may encounter than I can.

**Grading:** Within WileyPLUS you will be able to track your progress by reviewing your scores under the Gradebook link. Please note that the points possible in your WileyPlus Assignments is 125, but the maximum points assigned is 100, which effectively allows for dropping an entire assignment. 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. Within WileyPlus I have made extensive study problems available via assignments without any due dates and no points.

## 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 may have a cumulative portion and more details will be announced during lecture.

For the exams 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 lecture** if you believe incorrect grading, please submit the exam to instructor indicating only the problem you want regarded. You must do this before the next exam.

**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.

## EXTRA CREDIT

There is no extra credit planned for this course.

## 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.