### Econ. 3A - Financial Accounting (Fall 2011)

**Instructor:** Bob Anderson  
**Email:** anderson@econ.ucsb.edu

**Office hours (NH3039):**  
MW 7-7:55am  
M 10:45-11:45am

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

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<table>
<thead>
<tr>
<th>Week No.</th>
<th>Date</th>
<th>Day</th>
<th>Topic(s)</th>
<th>WileyPLUS Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>9/26</td>
<td>M</td>
<td>Introduction</td>
<td></td>
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<tr>
<td>1</td>
<td>9/28</td>
<td>W</td>
<td>Introduction to Financial Statements (Ch. 1)</td>
<td>Pre-Lecture 1 (NG)</td>
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<tr>
<td>2</td>
<td>10/3</td>
<td>M</td>
<td>Introduction to Financial Statements (Ch. 1)</td>
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<tr>
<td>2</td>
<td>10/5</td>
<td>W</td>
<td>A Further Look at Financial Statements (Ch. 2)</td>
<td>Pre-Lecture 2 (NG)</td>
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<td>3</td>
<td>10/10</td>
<td>M</td>
<td>A Further Look at Financial Statements (Ch. 2)</td>
<td>Exercise 2</td>
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<td>3</td>
<td>10/12</td>
<td>W</td>
<td>The Accounting Information System (Ch. 3)</td>
<td>Pre-Lecture 3</td>
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<td>4</td>
<td>10/17</td>
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<td>The Accounting Information System (Ch. 3)</td>
<td>Brief Exercise 3</td>
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<td>10/19</td>
<td>W</td>
<td>The Accounting Information System (Ch. 3)</td>
<td>Exercise 3</td>
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<td>5</td>
<td>10/24</td>
<td>M</td>
<td>Midterm #1</td>
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<td>5</td>
<td>10/26</td>
<td>W</td>
<td>Accrual Accounting Concepts (Ch. 4)</td>
<td>Pre-Lecture 4</td>
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<td>6</td>
<td>10/31</td>
<td>M</td>
<td>Accrual Accounting Concepts (Ch. 4)</td>
<td>Brief Exercise 4</td>
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<td>6</td>
<td>11/2</td>
<td>W</td>
<td>Accrual Accounting Concepts (Ch. 4) &amp; Time Value of Money (Appendix C)</td>
<td>Exercise 4</td>
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<td>7</td>
<td>11/7</td>
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<td>Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)</td>
<td>Pre-Lecture 5</td>
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<tr>
<td>7</td>
<td>11/9</td>
<td>W</td>
<td>Merchandising Operations and the Multiple-Step Income Statement (Ch. 5)</td>
<td>Exercise 5</td>
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<td>8</td>
<td>11/14</td>
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<td>Midterm #2</td>
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<td>8</td>
<td>11/16</td>
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<td>Statement of Cash Flows (Ch. 12)</td>
<td>Pre-Lecture 12</td>
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<td>9</td>
<td>11/21</td>
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<td>Statement of Cash Flows (Ch. 12)</td>
<td>Exercise 12</td>
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<tr>
<td>9</td>
<td>11/23</td>
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<td>IF ON SCHEDULE BREAK EARLY THANKSGIVING</td>
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<tr>
<td>10</td>
<td>11/28</td>
<td>M</td>
<td>Financial Analysis: The Big Picture (Ch. 13)</td>
<td>Pre-Lecture 13</td>
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<tr>
<td>10</td>
<td>11/30</td>
<td>W</td>
<td>Financial Analysis: The Big Picture (Ch. 13)/ FINAL REVIEW</td>
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<td><strong>FINAL</strong></td>
<td>12/6</td>
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<td>NOON TO 2PM,</td>
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(NG) = Not Graded

### 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

Total: 1,000

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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/](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.
REQUIRED TEXTBOOK AND READINGS

WILEYPLUS is an online feature which is required to complete all of the homework assignments. It is for the textbook: Financial Accounting w/WileyPLUS, Kimmel-Weygandt-Kieso, SIXTH EDITION, Wiley, 2011. When you register for WileyPlus you will be able to access the textbook electronically through WileyPlus (as well as homework and additional online content). Hardcopies of the text are available on reserve at the library. Therefore a hardcopy of the text is not a required purchase. However if you prefer having a hardcopy of your own, they are available at the UCSB bookstore.

You may obtain your registration code for WileyPlus in one of three ways:

- Purchase a card at UCSB bookstore with the registration code on it;
- Skip purchasing the card and purchase directly from Wiley while you register online (generally the least expensive option);
- If you want a hardcopy of the text, purchase the package at the UCSB bookstore which will provide BOTH the WileyPlus registration code as well as the Hardcopy of the text.

Here is a link to an online tutorial about WileyPlus http://www.wileyplus.com/studentfdoc.

YOU MUST FOLLOW THE APPROPRIATE LINK BELOW FOR THE SPECIFIC CLASS YOU ARE ENROLLED IN TO REGISTER.

http://edugen.wileyplus.com/edugen/class/clc241256/

SOFTWARE TECHNICAL SUPPORT:
The instructor is not qualified to address technical difficulties with WileyPlus. Should you encounter problems with WileyPlus, the online chat feature accessible through WileyPlus will likely prove more helpful- in past quarters the few students who have needed it, found the online chat very timely, responsive and effective.

WILEYPLUS ASSIGNMENTS:
Chapter homework must be accessed and submitted via WileyPLUS.

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 save your work if you plan to come back to it later.

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 unforeseeable circumstances like illness, work commitment, computer difficulties or the need to be out of town.

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 problems should be studied to achieve a complete comprehension of the material. Within WileyPlus, you will find at the bottom of
the assignments several “practice” or “study” problems which are not graded and have no due date… these are for additional study.

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 DISCUSSION SECTIONS 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.

EXTRA CREDIT: None

E-MAIL/ QUESTIONS
This is a large class with enrollment expected to be nearly 500 students. It is not possible for one instructor to provide the level of attention necessary to a class of this size, which is why there are discussion sections and tutors. Please seek to address your questions and concerns first with your assigned tutor either in discussion section or during their office hours.

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.