

Econ. 136C – Intermediate Accounting (Summer 2010)

Instructor: Coby Harmon

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Office hours (NH3041):

After class and by appointment

Lecture:

MW 11- 1:10 p.m.
Phelps 1260

Week No.	Date	Day	Topic(s)	Textbook Pages	WileyPLUS
1	Aug. 2	M	Revenue Recognition (Ch. 18)	930-948 959-960	
1	Aug. 4	W	Accounting for Income Taxes (Ch. 19)	990-1005	WP#01
2	Aug. 9	M	Accounting for Income Taxes (Ch. 19)	1006-1028	WP#02
2	Aug. 11	W	Accounting for Pensions (Ch. 20)	1048-1080	WP#03
3	Aug. 16	M	Accounting for Pensions (Ch. 20)		WP#04
3	Aug. 18	W	Midterm		
4	Aug. 23	M	Accounting for Leases (Ch. 21)	1114-1157	WP#05
4	Aug. 25	W	Accounting Changes and Error Analysis (Ch. 22)	1180-1212	WP#06 & 07
5	Aug. 30	M	Statement of Cash Flows (Ch. 23)	1242-1274	WP#08
5	Sept. 1	W	Statement of Cash Flows (Ch. 23)	1283	WP#09
6	Sept. 6	M	Holiday – Labor Day		
6	Sept. 8	W	Final Exam		

REQUIRED TEXTBOOK and MATERIALS:

1. Intermediate Accounting, Kieso-Weygandt-Warfield, Thirteenth Edition, Wiley, 2010 (with WileyPLUS).
2. PowerPoint Slides (available on the textbook publisher web site, <http://www.wiley.com/college/kieso>).
3. Non-Programmable Calculator. The use of a programmable calculator on the exams will result in a loss of points.

COURSE GRADE:

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

Midterm	360
Final	360
WileyPLUS Assignments	140
Quizzes (8 at 20 points each, drop lowest)	140
Personal information card, due Mon. week 2 (extra-credit)	
	1,000

QUIZZES:

For each quiz you will need to bring two large scantrons (green). Quizzes will be given at the beginning of each lecture starting in week two. Each student will take the quiz twice. First on their own and then as part of a group. The points will be allocated 10 points for the individual quiz and 10 points for the group quiz, total of 20 points. There are no make-up quizzes. If you miss a quiz it will be counted as your drop. The quizzes will generally cover the material assigned in that days lecture so it will be necessary to review the material before lecture.

SLIDES and HANDOUTS:

Before each lecture, students should print the applicable PowerPoint slides and handouts. The slides are available on the publisher text book web site at www.wiley.com/college/kieso. The handouts are available on the class web site at (<http://www.econ.ucsb.edu/~harmon>).

WILEYPLUS ASSIGNMENTS:

Chapter homework must be completed and submitted via WileyPLUS.

- Your access code from Econ. 136B should work for this class. You can self-register by simply logging into WileyPLUS at the new class section URL using the same e-mail and password you used in 136B for WileyPLUS.

Class Section URL: <http://edugen.wiley.com/edugen/class/cls186752/>

- If you did not use WileyPLUS in 136B 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.
- If you purchase a WileyPLUS access code directly from Wiley you will have access to the textbook online. You can purchase a code at <http://www.wiley.com/college/buywileyplus/>

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.**

There will be **NO MAKE UP** for assignments not completed by the due date and time. You will be allowed to complete some assignments after the due date and time for half credit. 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 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 Grade book link. There are 147 possible points that can be earned from the assignments, however only a maximum of 140 points will apply to each student's course grade.

TEXTBOOK PROBLEMS NOT ASSIGNED IN WILEYPLUS:

Additional questions in the back of each chapter that have not been assigned as graded homework will be available within WileyPLUS (Practice Set) to work as part of your study. These additional questions will not be graded. I recommend you work as many as possible to gain a complete comprehension of the material.

EXAMS:

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

For the exams you will need the following:

- Scantron (small green)
- Pencil for scantron. Pen 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. .

When the exams are returned, you will have the opportunity to review the exam solution to confirm that your exam was scored correctly. If you have an issue with how your exam was scored you will need to bring your exam to office hours. 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.

EXTRA CREDIT:

Periodically throughout the quarter you may work in-groups to 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 Econ. office, I ask that you send any questions through email (harmon@econ.ucsb.edu). **Please keep your questions sent by email 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 the class web site so each student can review their scores to determine they have been recorded accurately. For privacy reasons, the scores will be posted using a portion of each student's perm. number. The grade sheet will also be protected with a username and password that you can obtain in lecture. If you prefer your scores not be posted in this fashion please let me know. For privacy reasons, scores will not be distributed via 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:

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 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.