

Financial Accounting

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Fall 2002

Monday, Wednesday, Friday.

8-8:50am Center 101

Prof. [Michael Willoughby](#)

Required Texts ALL

Accounting for Dummies by John Tracy, 2nd Edition

UCSD Reader: Accounting for Economists by Michael Willoughby
and

Predator's Ball by Connie Bruck Try [addall.com](#)

OVERVIEW

UCSD *Economics 4* is a curriculum requirement for the Management Science major and a prerequisite for *Economics 173* -- Corporate Finance. The general purpose for *Econ4* is to introduce students to the primary language of business in a money capital economy, *Financial Accounting*.

COURSE REQUIREMENTS AND GRADING

Students are expected to attend Lectures (MWF 8-8:50am). Some Discussion Sessions will be scheduled, as needed. These will be optional. The [Calendar](#) (link at toolbar) provides a [schedule of exams, due dates for assignments, professor's office hours, discussion sessions, etc.](#) Students should check the Calendar frequently!

The following is a list of course events and assignments, as well as a *weighting* for grading purposes. Final letter grades will be *curved* on the class average as the lowest B-.

All assignments are due NLT 8am on the date posted, delivered at Lecture or to the Receptionist in Economics Building. No assignments will be accepted late for other than a documented, formal emergency.

Event	Weighting	Instructions	Schedule
20 Quizzes	$\frac{3}{4}$ % each = 15% overall	3x5 white index card required & the only medium accepted.	Unannounced; 60 seconds; no make-ups
3 Midterm Exams	Two best scores @ 15 % each	1 st exam -- required -- bring a 4 $\frac{1}{4}$ x11 Scantron® any color 3 rd exam -- bring a Bluebook®	see Calendar
3 Problem Sets	4%, 6%, 10% respectively	click here	see Calendar
Final Exam	35 %	Bring a Bluebook®	Monday December 9th

COURSE OUTLINE

1st Week	Introduction: Capital Markets, Investing & Lending; start Compounding & Discounting
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4 lectures	Tracy Chapters 11, 14-15 . Willoughby Chapters 1-2 .
2nd Week ; Oct 7	Accounting Basics and Compounding & Discounting; Problem Set #1 due on Friday
3 lectures	Tracy Chapter 1 , <u>not</u> Chapter 2 , Chapter 3 pages 64-68, 71 only, Chapter 4 pages 77-92 only. Handouts.
3rd Week ; Oct 14	MIDTERM EXAM #1– FRIDAY – Financial Statements and Earnings
2 lectures	Tracy Chapter 5 (Not required for Midterm #1) Willoughby Chapters 3-4 and Chapter 9 (just basic PV and FV). Start <u>Thai Me Up</u> illustrative booking problem; Events 1-8. <u>Predator's Ball</u> Part 1
4th Week ; Oct 21	Financial Performance & Position
3 lectures	Complete <u>Thai Me Up</u> illustrative booking problem; 1st quarter. Tracy Chapters 5, 6 , and 8 . Willoughby Chapter 5 . <u>Predator's Ball</u> Part 2
5th Week ; Oct 28	Accounting Choices
3 lectures	Willoughby Chapter 6 .
6th Week ; Nov 4	MIDTERM EXAM #2 – MONDAY – Problem Set #2 due on Friday
2 lectures	<u>Predator's Ball</u> Part 3 (not necessary for Midterm #2)
7th Week ; Nov 11	HOLIDAY – MONDAY; The Statement of Cash Flows;
1 lecture	Tracy Chapters 1-2, 5-8, 11, 14-15 . Willoughby Chapter 7 .
8th Week ; Nov 18	Financial Reporting MIDTERM EXAM #3 – WEDNESDAY
3 lectures	Tracy Chapter 9 .
9th Week ; Nov 25	HOLIDAY – FRIDAY – Financial Proformas & Cash Flow Forecasting
2 lectures	Tracy Chapter 10
10th Week	Review Week; Problem Set #3 due on Wednesday
3 lectures	Willoughby Chapter 8 .