

University of California San Diego



Economics 4

Fall 2004

Michael Willoughby, CFA, Ph.D.

Financial Accounting

1. Texts:

Core Concepts of Accounting, 8th edition, Anthony & Breitner, Prentice Hall.

Financial Accounting READER; Willoughby (UCSD Bookstore)

The Number by Alex Berenson: *Forward, Prologue, and Introduction* only – available on Soft Reserves

Course Webpage: [www.http://econ.ucsd.edu/~mwilloug/econ4.html](http://econ.ucsd.edu/~mwilloug/econ4.html)

- Online links to Course Introduction, Rules of the Road, Calendar, and contact information for the Teaching Fellows.

2. Grading

Final grades will be determined as follows

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|--|---------------|
| • Twenty in-class Quizzes given randomly | 20 x 1% = 20% |
| • Mid-quarter Exam | 25% |
| • Three Problem Sets | 3 x 5% = 15% |
| • Final Exam | 40% |

You will need 3x5 index cards for all quizzes. No substitutes! There will be **no make-ups** for exams or quizzes. *I will drop two quizzes.* All quizzes will be graded on a Pass/Fail basis, i.e. 1 point or 0 points.

3. The Teaching Fellows:

All of the Teaching Assistants have taken *Econ 4* and received a grade of "A". They will do the grading and record the scores so any questions about these matters should be directed to the TAs. They will also hold office hours and review sessions (time and place to be announced).

- George Bouvier gbouvier@ucsd.edu
- Margaret Huang mhhuang@ucsd.edu
- Ben Kavanaugh zazaza321@yahoo.com

Class Schedule

Note: This schedule is approximate. Depending on the class, we may be ahead or behind the schedule at any time.

Note: The bolded assignments are due at the beginning of the class.

<i>Date</i>	<i>Day</i>	<i>Topic and Important Dates</i>	<i>Reading Assignment</i>
<i>Week 1</i>		Course Introduction	Reader 1-2
		Compounding & Discounting	Download from Webpage
<i>Week 2</i>		Financial Statements	Text Parts 1-2
			Reader 3-4
<i>Week 3</i>		Booking Transactions	Text Parts 4-5
		Problem Set #1 due October 14th	Reader 5
<i>Week 4</i>		Booking Transactions con't	
			Text Parts 6-7
<i>Week 5</i>		Review	
		Midterm Exam October 28th	
<i>Week 6</i>		The Cashflow Statement	Text Part 9
<i>Week 7</i>		Accrual Accounting	Bank Financials Download
		Problem Set #2 due November 9th	from Webpage
<i>Week 8</i>		The Cash Cycle & Financial	
		Proformas	
<i>Week 9</i>		Earnings Management Financial	Text Part 10
		Analysis	Reader 6-7
<i>Week 10</i>		Financial Reporting	
		Problem Set #3 due December 2nd	
<i>Finals</i>			
<i>Week</i>		Final Exam Tuesday December 7th	