

# University of California San Diego



## Economics 4:- Financial Accounting Syllabus Fall 2007

### Materials:

1. **Financial Accounting READER**; Willoughby 2007-08 (UCSD Bookstore)
2. Any Financial Accounting text, tutorial, or guide: For example: [Accounting for Dummies](#), John Tracy, CPA or [The Idiot's Guide to Accounting](#), or [Accounting for Non-Accountants](#); or [Core Concepts of Accounting](#); or [Accounting for critics of Global Warming](#).

### Course Objective:

An introduction to the principles of financial accounting (assuming no prior knowledge of accounting) to help students understand how accrual accounting information is produced insofar as that will facilitate more thoughtful reading of the primary financial statements. [Overview](#)

### Course Webpage.

The course webpage is an ongoing guide to the course including a calendar, *your scores*, helpful documents to *print & bring-to-class*. Check the [Calendar](#) for *due dates* and *office hours*. You can find the Econ4 webpage from the Department's list of course webpages or from my [Homepage](#).

### Graduate Fellows and Teaching Assistants:

Graduate Fellows and Teaching Assistants have been assigned to this course and each will be responsible for specific tasks which will be listed on the course webpage.

### Grading:

Letter grades will be assigned at the end of the course based on weighted total scores. Grades will be curved at the following reference points:

- The class average establishes the lowest B-;
- At least 50 percent of all possible points will be need for a C-, which is the minimum requirement for a P on *Pass/No Pass*;
- Less than 50 percent of the "top-three scores" will be the threshold for an F.

## Rules:

- **Bring** a *Scantron*® form -- 4<sup>1</sup>/<sub>4</sub> x 11 any color 50 items per side for each quiz. There will be **no make-ups** for a missed quiz. Unless the absences is *out-of-your control*.
- The higher of your two midterm exams will receive the higher weight allocated to midterm exams.
- A reference Kit will be allowed for all exams, but not for quizzes. The “Kit” is a 1 inch 3-ring binder.
- There will be specific time limits for all exams and quizzes. Late arrivals will sacrifice time.
- The University’s *Academic Integrity Policy* will be applied strictly.

In-process scores will be published frequently. It is your responsibility to insure that your scores are accurate (no changes will be made after the last day of classes). Final scores will be weighted across all assignments according to the Table below.

Item	Weight	Description
<b>Attendance</b>	5 percent	Taken at <b>Friday lectures</b> (except exams).
<b>Quizzes</b>	21 percent @ 3.5% each.	<u>Six quizzes</u> . Multiple choice on selected <b>Wednesdays</b> (see calendar).
<b>Midterm Exams</b>	10 and 15 percent	<b>October 26<sup>th</sup></b> and <b>November 16<sup>th</sup></b>
<b>Final exam</b>	39 percent	Scheduled by the University. No exceptions.
<b>Problem Sets</b>	10 percent @ 5% each graded Pass or Fail.	<b>October 10<sup>th</sup></b> and <b>November 30<sup>th</sup></b>

## Class Schedule

<i>Date</i>	<i>Topic and Important Dates</i>	<i>Reference</i>
<i>Week 1</i>	<u>Friday 9/28 Course Intro/Admin</u>	<u>Reader 1</u>
<i>Oct 1- 5</i>	Financial Accounting: Context, System, and Statements	<u>Reader 2, 3, and 5, 6</u> <b>Download Excel Starter Kit</b> and your Company
<i>Week 2</i>	Looking at Financial Statements	<b>Starbucks "SBUX"</b>
<i>Oct 8-12</i>	<b><u>Your Company B/S &amp; I/S</u></b> Friday off	<b>due Wednesday</b>
<i>Week 3</i>	Booking transactions.	<u>Reader 4</u>
<i>Oct 15-19</i>		PowerPoint uploads
<i>Week 4</i>	Booking con't	PowerPoint uploads
<i>Oct 22-26</i>	Accrual vs Cash-basis methods <b>Midterm #1</b>	<b>Friday October 26</b>
<i>Week 5</i>	Working capital	PowerPoint uploads
<i>Oct 29- Nov 2</i>	<b>S</b>	
<i>Week 6</i>	Cash Flow	Reader 6
<i>Nov 5 -9</i>		PowerPoint Uploads
<i>Week 7</i>	Financial ratios	PowerPoint upload
<i>Nov 12- 16</i>	<b>Midterm #2</b>	<b>Friday November 16</b>
<i>Week 8</i>	Financial Ratios	<u>Reader 7</u>
<i>Nov 19- 21</i>		PowerPoint uploads
<i>Week 9</i>	Financial Statement Analysis	PowerPoint uploads
<i>Nov 26--30</i>	<b><u>Your Company Analysis</u></b>	<b>due Friday</b>
<i>Week 10</i>	Valuation	PowerPoint uploads
<i>Dec 3- 7</i>		