

ECON 4 | MGT 4: FINANCIAL ACCOUNTING

Summer Session 1 2013

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COURSE MATERIALS

- Financial Accounting Reader & Course Workbook "Summer 2013 Edition."
- Nordstrom's 2013 annual Report "10-K" - download from course webpage
- Liar's Poker by Michael Lewis.
- Twenty (20) 3x5 "white" index cards

DESCRIPTION

This course is an introduction to financial accounting (assumes no prior knowledge of accounting) and plays the role of two prerequisites: first, for the Rady School of Management accounting minor and, second, for the management science major, specifically for Corporate Finance (Econ 173B). Thus, we will study basic book-keeping, principles of accrual accounting, plus financial reporting and financial analysis.

GUIDANCE

Students will need the current Reader & Course Workbook. A number of websites provide tutorials and glossaries. The course webpage will provide contemporaneous guidance and support. Students should check it often, especially for announcements and instructions related to for class-preparation - documents to print & bring-to-class.

GRADES

Grades will be based on accumulated weighted scores using a 100 point scale. Letter grades will be based on a curve but with certain absolute attributions:

- 90 points or higher will receive an "A".
- THE Class *average* establishes the lowest B-.
- A weighted score of 55.0 is required to *pass* the course.

ASSIGNMENTS

- One Midterm Exam (35% Partnered; 45% Solo).
- Final Exam (55% if partnered on the midterm; 45% if solo on the midterm).
- Attendance (10%) - record 12 but count 10
- An Extra Credit Quiz on Liar's Poker.

The Course Reader may be used during both exams. Hand-written notes and tabs (including *Sticky Notes*) are allowed inside the Reader, but no additional papers (lest you lose this privilege).

STUDENTS WITH DISABILITIES

The student must present the OSD letter of certification and OSD accommodation recommendation to the appropriate faculty member in order to initiate the request for accommodation in classes, examinations, or other academic program activities. **No accommodations can be implemented retroactively.**

Please visit the [OSD website](#) for further information or contact the Office for Students with Disabilities at (858) 534-4382 or osd@ucsd.edu.

ACADEMIC INTEGRITY

Integrity of scholarship is essential for an academic community. We pledge ourselves to uphold the highest ethical standards. The University expects that both faculty and students will honor this principle and in so doing protect the validity of University intellectual work. For students, this means that all academic work should be done by the individual (or, specific group of individuals) without unauthorized aid of any kind. Any act that purposefully and unfairly conveys a grading advantage will be considered a breach of ethics. Moreover, in action that involves a conspiracy (of any sort), all parties will be treated equally.

The complete UCSD Policy on Integrity of Scholarship can be viewed at: <http://www-senate.ucsd.edu/manual/appendices/app2.htm#AP14>