

University of California San Diego



Economics 4:- Financial Accounting Syllabus Winter 2008

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](#), etc.
3. [Liar's Poker](#), Michael Lewis.

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.

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.

Guidelines:

- **Five quizzes** will be given at scheduled intervals during the quarter. **Bring** a *Scantron®* form -- 4¹/₄ x 11 any color 50 items per side – or the uploaded Answer Sheet. There will be **no make-ups** for a missed quiz unless the absence is caused by a school-related event that is *out-of-your control*.
- A reference Kit will be allowed for both exams, and **all** quizzes as well. You build your own “Kit” - a 1 inch 3-ring binder with any materials, all “punched & bound”.
- There will be specific time limits for all exams and quizzes and, regardless of your arrival time, the proceedings will end “on the clock”.
- The University’s *Academic Integrity Policy* will be applied strictly.
- I will **Podcast** most of my lectures in order to give some of you an option on those cold, winter mornings when you can’t find your mittens.
- 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
Attendance	2.0 percent	2%	Taken once.
Five Quizzes	4.0 percent each	20%	On selected days (see calendar).
At your discretion	6.0 percent	6%	To either the Midterm or the Final.
Midterm Exam	20.0 percent	20%	February 7th
Final exam	35.0 percent	35%	March 20th at 8:00am.
One Essay	7.0 percent	7%	February 28th
Problem Sets	5.0 percent each	10%	January 24th and March 6th

Class Schedule

<i>Date</i>	<i>Topics and Assignments</i>	<i>References</i>
<i>Week 1</i>	<u>Course Intro/Admin</u> Accounting, Business, & Finance	The Course Reader Download Excel Starter Kit
<i>Week 2</i>	Looking at Financial Statements	Starbucks “SBUX”
<i>Week 3</i>	Capital Markets Booking transactions.	<u>Liar’s Poker</u> PowerPoint uploads
<i>Week 4</i>	Booking & Accounting choices	PowerPoint uploads
<i>Week 5</i>	Accounting Choices Midterm #1	PowerPoint uploads Thursday
<i>Week 6</i>	Working Capital & Cash Flow	PowerPoint Uploads
<i>Week 7</i>	Compounding & Discounting Comparing Company Financials	Tuesday: Tables uploaded Thursday: PowerPoint uploads
<i>Week 8</i>	Compounding & Discounting Financial Statement Analysis	Tuesday Thursday: Reader 6
<i>Week 9</i>	Compounding & Discounting Financial Proformas	Tuesday Thursday
<i>Week 10</i>	Integrating Accounting & Finance	PowerPoint uploads