



## Economics/Management 4:- Financial Accounting Winter 2012

Lectures 5-6:20pm Mondays and Wednesdays – Solis 107

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Economics Bldg. Room 110B, Thurgood Marshall Campus

### Materials and Resources:

1. FINANCIAL ACCOUNTING READER & COURSE WORKBOOK "WINTER 2012 EDITION."
2. Online Tutorials *Simple Studies.com* at <http://simplestudies.com>
3. The Course Webpage

### Course Objective:

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*.

Professor Willoughby's office hours can be found on the fall calendar at:

<http://econ.ucsd.edu/~mwilloug/mwilloughby.html>

### Grades

Grades will be based on accumulated scores using a 100 point weighted scale. Deliverables are assigned a *weight* with the sum of *weights* equal to 100%. Thus, *weighted scores* (regardless of points allotted to individual assignments) will fall between 0 and 100 points.

Letter grades will be based on a *curve* but with certain absolute attributions at the top and the bottom:

- Class average establishes the lowest B-.
- Any weighted score of 90.0 points or greater will be assigned an "A".
- All weighted score of 54.99 points or fewer will be assigned an "F".
- At least 62.0 weighted points will be needed for a "C-" or "P".

Graded Assignments		Weighted Points
		<u>Course Percent</u>
a) Attendance		5 points
3 points in-class and 2 points for office hour.		
b) Four <u>Home-works</u> from the Reader	3 points each	12 points
c) One <u>PowerPoint</u> "company" presentation	5:05pm January 18 <sup>th</sup> .	7 points
d) Four <u>Quizzes</u>	4 points each	16 points
e) Midterm Exam	<u>February 15<sup>th</sup></u>	15 points
Midterm Option – skip exam or drop this score and add 15% to your final exam		
f) Final Exam	<u>March 19<sup>th</sup></u>	45 points

## Details

Attendance will be taken randomly.

PowerPoint Presentation: Students will be assigned a publicly-traded company and given a template of slides to adapt to their company presentation.

✓ No mistakes = 7 points; any mistake or error = 0 points.

✓ Redo w/ no mistakes = 4 points; any *error* on the first try means "no Redo".

Quizzes: For three-of-four quizzes, students will work in teams of two. Every student will turn-in a separate paper.

The Midterm exam on February 15<sup>th</sup> will be multiple-choice.

The Final exam on Monday March 19<sup>th</sup> will include multiple choice and problem-solving exercises.

## **Important Administrative Rules.**

At the beginning of 2nd week, students will be given “numbers” to identify their work for grade recording purposes. Numbers will be assigned in alphabetical order. Student numbers are required on all assignments. **No number, no score, no exceptions.**

Check your scores. Notify T.A.’s of recording errors. There will be no revisions to recorded scores after the end of 9<sup>th</sup> week.

## **Academic Integrity**

Students are expected to know and comply with the UCSD Code of Academic Integrity. Any infraction will be reported. In addition, sound ethical behavior is also expected of every student in this course. Any act that purposefully and unfairly conveys a grading advantage will be considered a breach of ethics and will also be referred to the AI Coordinator. Moreover, in action that involves a conspiracy (of any sort), all parties will be treated, for purposes of reporting and punishment, equally.

## **Rules of the Road**

- Check the course webpage and calendar frequently.
- Find your quiz-partner early.
- Attend lectures. Be prepared to work and don’t fall asleep during lecture – leave or stand-up at the back of the room.
- No laptops or mobile phone use during lecture.
- Treat the T.A.s with respect and attend office hours as often as your schedule permits.
- All Quizzes and Exams will be “open” Reader (notes written therein plus post-its OK).
- No late assignments; no make-up Quizzes, no rescheduled final exam.<sup>1</sup>

If you run-into an emergency or a UCSD-sponsored conflict, inform me as soon as possible. Once your conflict has been documented, points for the missed assignment will be rolled-over to the next, similar, graded assignment.

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<sup>1</sup> . . . with the exception of varsity athletes or any member of a school-sponsored team (dance, choir, debate, science project, etc.).