

## **Management 4 / Economics 4**

### **Financial Accounting**

**Winter 2015**

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Economics 110B. Office hours published on quarterly calendar, course webpage.

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#### **Tutors**

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#### **DESCRIPTION**

This is a lecture course and an introduction to financial accounting (assumes no prior knowledge of accounting) and plays the role of two prerequisites at UCSD: (1). The Rady School of Management accounting minor; and (2) the Management Science major. The course is designed to approach financial accounting from both the producer and user perspectives. Students will learn the accounting cycle, debits & credits, use of T-Accounts, financial reporting, and earnings management.

#### **OBJECTIVES**

- To explain the Accounting Cycle.
- To demonstrate how commercial transactions are translated into communications about financial performance.
- To explain the difference between cash flows and accrual profits.
- To understand the influence that accounting policies have on a firm's reported profits.

#### **MATERIALS**

Course Reader & Workbook. Winter 2015 Edition. UCSD Bookstore.

Available Tuesday or Wednesday of 1<sup>st</sup> Week.

#### **GRADING**

Assignments		Points [or percentage]
One Homework Assignment	During 9 <sup>th</sup> Week	5.0 percent
One In-class Quiz. No make-ups.	January 14	10.0 percent
Attendance taken 3x	Unannounced	7.5 percent
One Midterm Examination. No make-ups.	February 9	32.5 percent
The Final Exam (scheduled by the University)	March 16	45.0 percent
<b>Total</b>		<b>100 percent</b>

## SCHEDULE

Date	Assignments
Weeks 1 – 2	Reader Chapters 1-3
Weeks 3	Reader Chapters 4 -5
Weeks 4 – 5	Reader Chapter 5
Weeks 6-9	Reader chapter 6
Week 10	Reader Chapter 7

## COURSE POLICIES

**This course starts on January 5, 2015** and assignments indicated on this syllabus are applicable to any student enrolled in this course regardless of when the enrollment takes place.

**Use your “number”.** Starting on January 16, 2015, you will be given a “number” to identify your attendance and exams for grade recording purposes. “Numbers” are not PIDs. *Numbering* is sequential and in alphabetical order – if your last name begins with the letter “A” the your number will likely be something between 1 and 10; if your last name begins with the letter “S” or “T” then you number will likely be between 80 and 100. No one will have a number greater than 200.

Find your Number by looking for the last 4 digits of your PID. If you cannot find your number on the Scores Sheet, ask a Teaching Assistant. Numbers are required on all assignments. No number, no score, no exceptions.

**Check your scores.** Notify the T.A.’s or the professor of recording errors and follow-up until corrections are recorded. All documents will be destroyed two-weeks after initially recorded, so there will be no revisions to recorded scores after two weeks from initial recording.

**Do Not Fall Asleep During Lecture.** There is no shame in fatigue, so if you become drowsy during lectures, stand at the back of the hall. Sleeping in public is unprofessional. It indicates a lack of discipline and is demeaning to yourself and your peers. There will be no warnings about this. If you fall asleep during lecture (even once), you will be given an “F” grade for the course, regardless of your scores.

**The Reader may be used during exams.** You may write in your Reader and add tabs or sticky notes. But do not add extra pages or append *duplicated* information, especially old exams. If you violate this stipulation, then you will lose the privilege of using your Reader during all exams.

## **ACADEMIC INTEGRITY**

Integrity of scholarship is essential for an academic community. As members of the Rady School, 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.

Since we are all adults, I assume that we each know right from wrong. I expect you each to do your own work. Do not seek (for yourself) or assist another student in acquiring an advantage or obtaining unearned credit on any required or graded activity. The complete UCSD Policy on Integrity of Scholarship can be viewed at:

<http://senate.ucsd.edu/manual/Appendices/Appendix2.pdf>

## **STUDENTS WITH DISABILITIES**

A student who has a disability or special need and requires an accommodation in order to have equal access to the classroom must register with the Office for Students with Disabilities (OSD). The OSD will determine what accommodations may be made and provide the necessary documentation to present to the faculty member.

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](mailto:osd@ucsd.edu).