

## SYLLABUS

Course Number: **BA 300A**

Course Title: **Financial Accounting Foundations**

Units: 3

Semester Offered: Spring 2009

Course Meeting Days: Mondays

Course Meeting Time: 6:30PM to 9:00PM

Course Meeting Place: Auditorium

### Instructor Information:

Name: Daniel Sevall

Office Phone: 650-380-0518 (cell)

e-Mail Address: dsevall@yahoo.com

Office Location: TBD

Office Hours: Saturdays at noon

### **1. Course Description: General Content of the Course**

This is an introductory course in Financial Accounting. This course will establish the fundamental knowledge to read financial statements (i.e. the balance sheet, income statement, and statement of equity). The overall objective of the course is to learn the theory and practice of Financial Accounting. Our focus will continue to be using accounting information to make decisions as managers.

### **2. Course Student Learning Outcomes**

By taking BA 300A, students will demonstrate knowledge and understanding of the following:

- a. Read Financial Statements
- b. Conduct basic Financial Statement Analysis
- c. A framework for viewing current accounting issues
- d. Articulating key and fundamental accounting concepts

### **4. Texts and Resources**

Survey of Accounting, Carl Warren 4<sup>th</sup> edition (3<sup>rd</sup> edition is okay too)

### **5. Online Components of the Course**

I will create a YahooGroups as a means of posting information, and offering an opportunity for you to ask questions regarding course material. I will plan on adding students to the Yahoo site, once the class rosters are finalized.

## 6. Academic Honesty Honor Code

The faculty, administration, and staff recognize their obligation to provide continuing guidance as to what constitutes academic honesty and to promote procedures and circumstances that will reinforce the principle of academic honor. Fundamental to the principle of independent learning is the requirements of honesty and integrity in the performance of academic assignments, both in the classroom and outside. Students should avoid academic dishonesty in all of its forms, including plagiarism, cheating, and other forms of academic misconduct. The University reserves the right to determine in any given instance what action constitutes a violation of academic honesty and integrity.

## 7. Diversity

A diverse classroom is a better classroom. Sharing our experiences and our ideas contribute to our better understanding of the material. I will be committed to ensuring that all students receive the attention needed to grasp the key accounting concepts for this class. To that end, all questions relating to the course material will be answered in a timely fashion.

## 8. Assessment

### A. Exams:

- Students must take two midterms and a final exam. Each midterm will cover the material taught since the last midterm. The final exam is *comprehensive* and covers the material from the entire semester. Midterms and the final will be a combination of questions (multiple choice, short essay, and problem solving).
- Make-up exam policy: Students must take the exams as scheduled. No make-up exam will be given.
- Partial Credit is awarded on exams for problems (not multiple choice) when the computations are shown. Show all work on problems for maximum partial credit.
- Students may use laptops or programmable calculators. While these may help students in the calculation of certain accounting problems, ultimately the student will need to use critical reasoning to be successful in this course.
- Students may e-mail me to be informed of their respective grades.
- Be careful not to make careless mistakes on the exams.

### B. Homework:

- Homework sets and due dates will be posted regularly.
- Solutions to some homework problems will be reviewed in class.
- Critical thinking essay, cases, and problems are included as part of the regular homework and class demonstration problems.

### C. Financial Statement Analysis Project:

This is an individual project. Each student will submit a 5 to 10 page report no later than May 3rd. Since this is our last meeting, no extension of the due date is possible. Each student has to choose a company which may be from among the list of companies available on the website <http://www.financialstatements.com>.

The name of any company chosen from this web site or another source along with a copy of its financial statement should be submitted for approval to the instructor by Feb 10<sup>th</sup>. You will work on the project during the course of the semester. By the end of each chapter, you should be able to relate and analyze the topics covered in that chapter to the financial statements of the company you have chosen as they are relevant. The topics that you have to consider for your report will be discussed at the end of each chapter. You are required to do research from library books or databases in for paper. Providing a bibliography is mandatory.

## 9. Grading

Midterm	30%
Attendance and Class Participation	10%
Homework	10%
Financial Statement Analysis Project	15%
Final	35%
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Total	100%

Letter grades will be given based on the following scaling:

A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	0 - 60

## 10. Expectations for Students

### A. Attendance:

- Attendance at all classes is essential to acquiring the requisite information for successful completion of this course. The topics covered in this course are much related to each other. If you miss a lecture, it would be hard to catch up. Exams will be based on information and problems presented in class. Roll will be taken at the beginning of each session. Students are expected to show up to every class meeting and stay for the entire period.
- Students may attend either session of the lecture as space permits. Students must attend the exams during the session in which they are registered unless prior permission is obtained.
- Loss of seat in class: If you are a registered student whose name has appeared on the class roster and you miss the initial class meeting and do not contact the instructor about your intent to attend by the second class meeting, the instructor may, in consultation with the department chairperson, permit another student to take your seat.
- Students are required to inform the instructor in advance by email or verbally in case of not being able to attend class.

### B. Class Participation:

- Class participation is very essential to learning this subject. Be prepared to participate in class discussions (answering the questions and solving the problems), group work, and reviewing the homework.

C. Student Code of Conduct:

- Students are expected to respect the instructor and each other. Students must turn off their cell phones and pagers during the entire class time.

**11. Course Schedule**

Include dates of class meetings, topic, assignments, and assignment due dates.

<b>Week</b>	<b>Thu</b>
1	Jan 12 <sup>th</sup> Introduction
2	Jan 19 <sup>th</sup> Ch. 1
3	Jan 26 <sup>th</sup> Ch. 2
4	Feb 2 <sup>nd</sup> Ch. 2
5	Feb 9 <sup>th</sup> Ch. 3
6	Feb 16 <sup>rd</sup> Ch. 4
7	Feb 23 <sup>rd</sup> Review (Midterm I—Chapters 1-4)
8	Mar 2 <sup>nd</sup> Statement of Cash Flows
9	Mar 9 <sup>th</sup> Ch. 5
10	Mar 16 <sup>th</sup> Ch. 5
11	Mar 23 <sup>rd</sup> Ch 6
12	Mar 30 <sup>th</sup> Ch. 6
13	Apr 6 <sup>th</sup> Ch 7
14	Apr 13 <sup>th</sup> No Class
15	Apr 20 <sup>th</sup> Ch. 8
16	<b>Apr 27<sup>th</sup> Review</b>

**12. Disclaimer**

This syllabus is subject to modification. I am committed to letting students know changes to the syllabus as soon as feasible.