Management 11A
Financial Accounting

Course Outline
Fall, 2001

Dr. John D. Hancock  e-mail: john@ohndhancock.com  Office Hours: TTh 1:00 – 3:00 p.m.
Office: AOB IV, room 127  ph. 752-3571 & by appointment

Teaching Assistants  Rich Armstrong  Mike Heaney
Dan Chau  Matt Pelletier


Course Outline

Part I.

Chapter 1. Accounting Information and Financial Statements
Exercises; E5, E7, E10  not graded
Problems; P6, P7  Due 10/10

Chapter 2. Measuring Business Transactions
Exercises; E3, E5, E6  not graded
Problems; P6, P8  Due 10/17

Chapter 3. Measuring Business Income
Exercises; E4, E7, E9  not graded
Problems; P7, P8  Due 10/17

EXAM I Oct. 18

Part II.

Chapter 4. Completing the Accounting Cycle
Exercises; E1, E3, E5  not graded
Problems; P3 (w/out option), P7  Due 10/31

Chapter 5. Financial Reporting and Analysis
Exercises; E3, E5, E6  not graded
Problems; P7, P8  Due 11/07

Chapter 6. Merchandising Operations and Internal Control
Exercises; E4, E7, E8  not graded
Problems; P6, P7  Due 11/07

EXAM II Nov. 8

Part III.

Chapter 7. Short-Term Liquid Assets
Exercises; E2, E4, E12  not graded
Problems; P6, P7  Due 11/21

Chapter 8. Inventories
Exercises; E7, E8, E10  not graded
Problems; P7, P8  Due 11/28

Chapter 9. Time Value of Money
Exercises; E3, E4, E10, E15  not graded
Problems; P5, P6  Due 12/05

EXAM III Dec. 6

FINAL EXAM Dec. 12 (10:30 a.m.)
Course Objective

This course is offered for students interested in understanding financial reports generated by business entities. This course traces the progression of accounting data throughout the accounting cycle. Topics covered will include: accounting techniques for recording transactions; double entry bookkeeping; cash and accrual accounting; the procedure for closing books; and an introduction to financial analysis. Upon completing this course the successful student will understand the foundation, construction, and interpretation of financial records and reports.

Performance Evaluation

Three closed book exams and a final will be given in this class. Each midterm exam represents 20% of the course grade and the final exam represents 20%. Discussion sections will account for the remaining 20% of the course grade. Evaluation of performance at discussion sections is based on attendance and homework problems that will be turned in for grading.

<table>
<thead>
<tr>
<th>Exam</th>
<th>Date</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Exam I</td>
<td>Oct. 18</td>
<td>20%</td>
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<tr>
<td>Exam II</td>
<td>Nov. 8</td>
<td>20%</td>
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<tr>
<td>Exam III</td>
<td>Dec. 6</td>
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<tr>
<td>Final</td>
<td>Dec. 12</td>
<td>20%</td>
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<tr>
<td>Discussion Sections</td>
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The course grade will be determined based on a curve. However, any student scoring 90% and above on the course is guaranteed an "A", and any student scoring below 50% on the course will be in grave danger of failing.

Exam Policy

**No make-up exams will be given.** If there is a legitimate, verified & unexpected reason for missing Exam I, II or III, that exam will be ignored and your final grade will be determined by the remaining exams and assignments which have been completed. The final exam must be taken to receive a passing grade.

No student is allowed to provide or receive assistance from another student during a test. You should bring a calculator, a Scantron Form 2000, and a No. 2 pencil to the test. Exams will consist of 40 multiple-choice questions. Graded exams will be returned in discussion section the week following the test. **Any questions regarding exam scores should be addressed to your TA within one week of the return of the graded exams.**

If you have a learning disability and require extra time in taking an exam, you must obtain certification from the Learning Disabilities Center and provide your TA with a copy of the certification prior to the first exam.

Class Web Page

The class web page can be found at:


Computer labs to access this site can be found in Olson Hall, 21, 27, 241, 247; Hart Hall 1131; Shields Library 301A, 307; Surge IV; and TB 114.