Management 11A
Financial Accounting
Course Outline
Fall 2006

Dr. John D. Hancock  e-mail: jdhancock@ucdavis.edu  Office Hours: TTh 12:00 - 1:30 p.m.
Office: AOB IV, room 256 ph. 754-8398  & by appointment

Teaching Assistants  Vernita Shankar  Stephanie Swannack
                        Aaron Bishop  Bethany Cabal


Course Outline

Part I.

Chapter 1. Accounting In Business
Exercises; 1-8, 1-10, 1-13  not graded
Problems; 1A, 2A  Due 10/04

Chapter 2. Analyzing Business Transactions
Exercises; 2-1, 2-4  not graded
Problems; 2-1, 2-4  Due 10/11

Chapter 3. Adjusting Entries and Financial Statements
Exercises; 3-1, 3-4  not graded
Problems; 3-1A, 3-3A  Due 10/18

EXAM I Oct. 19

Part II.

Chapter 4. Merchandising Operations
Exercises; 4-2, 4-8,  not graded
Problems; 4-1A, 4-4A  Due 11/01

Chapter 5. Inventories
Exercises; 5-2, 5-3  not graded
Problems; 5-1A  Due 11/08

Chapter 7. Receivables
Exercises; 7-2, 7-3, 7-4  not graded
Problems; 7-3A, 7-4A  Due 11/08

EXAM II November 9

Part III.

Chapter 8. Long Term Assets
Exercises; 8-2, 8-4  not graded
Problems; 8-1A, 8-4A  Due 11/22

Chapter 9. Current Liabilities
Exercises; 9-2, 9-5  not graded
Problems; 9-1A, 9-4A  Due 11/29

Chapter 12. Cash Flows
Exercises; 12-2, 12-4  not graded
Problems; 12-1A, 12-4A  Due 12/06

Chapter 13. Interpreting Financial Statements
Exercises; 13-7, 13-11  not graded
Problems; 13-1A, 13-4A  not graded

FINAL EXAM Dec. 13 (8:00 a.m.)
Course Objective

This course is offered for students interested in understanding financial reports generated by businesses. This course traces the collection and analysis of accounting data through the accounting cycle, and examines balance sheets, income statements, statement of retained earnings, and statement of cash flows. Topics covered will include: accounting techniques for journalizing and posting transactions; double entry bookkeeping; cash and accrual accounting; adjusting and closing entries; inventory systems; 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

Two exams and a final will be given in this class. Each midterm exam represents 20% of the course grade and the final exam will be comprehensive and represents 25%. Assigned homework problems are to be turned in for grading during discussion section on the dates indicated above. The combined homework scores will represent 20% of the final grade, and discussion attendance will account for 15%.

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<tr>
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<th>Percentage</th>
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<tr>
<td>Exam I Oct. 19</td>
<td>20%</td>
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<td>Exam II Nov. 9</td>
<td>20%</td>
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<td>Final Dec. 13</td>
<td>25%</td>
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<td>Discussion Section</td>
<td>35%</td>
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The course grade will be determined based on a curve. However, any student scoring 90% or 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 a midterm, that exam will be ignored and your final grade will be determined by the remaining exams and assignments that have been completed. The final exam must be taken to receive a passing grade.

All exams are closed book and will consist of multiple-choice questions. No student is allowed to provide or receive assistance from another student during an exam. You should bring a calculator, a Scantron Form 2000, and a No. 2 pencil to the test. 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 the week following 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 instructor with a copy of the certification prior to the first exam.

Class Web Page

The class web page can be accessed through your MyUCDavis web page. It is your responsibility throughout the quarter to audit the assignment, attendance and exam scores that are recorded for you. Please contact your TA immediately if your scores are incorrect.

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.