Management 11A
Financial Accounting
Course Outline
Fall 2012: UC Davis

Dr. John D. Hancock  e-mail: jdhancock@ucdavis.edu  Office Hours: TTh 12:00 - 1:20 p.m.
Office: Gallagher Hall, room 3215 & by appointment

Teaching Assistants  Evan Benway  Meng-jie Li
Matthew Auman  Eric Tang


Course Outline

Part I.

Chapter 1. Financial Statements 1
On-line problems due 10/05

Chapter 2. Financial Statements 2
On-line problems due 10/09

Chapter 3. Accounting Documents & Recording
On-line problems due 10/12

Chapter 4. Adjusting, Closing and Financial Statements
On-line problems due 10/17

EXAM I Oct. 18

Part II.

Chapter 5. Merchandising Operations
On-line problems due 10/26

Chapter 6. Inventories
On-line problems due 10/30

Chapter 7. Cash and Internal Control
On-line problems due 11/02

Chapter 8. Receivables
On-line problems due 11/07

EXAM II Nov. 8

Part III.

Chapter 9. Long Term Assets
On-line problems due 11/16

Chapter 10. Liabilities
On-line problems due 11/21

Chapter 11. Stockholders Equity
On-line problems due 11/30

Chapter 12. Statement of Cash Flows
On-line problems due 12/05

FINAL EXAM Dec. 10 (3:30 pm)
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 completed online by the due dates indicated above. The combined homework scores will represent 20% of the final grade, and discussion attendance will account for 15%.

<table>
<thead>
<tr>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I</td>
</tr>
<tr>
<td>Exam II</td>
</tr>
<tr>
<td>Final</td>
</tr>
<tr>
<td>Discussion Section</td>
</tr>
</tbody>
</table>

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 60% 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 non-graphing calculator (if you bring any calculator that stores text or formulas you will not be allowed to use it during the exam), a Scantron Form 2000 (blue), and a No. 2 pencil to the test. Graded Scantrons will be returned in discussion section the week following the exam. Any questions regarding exam scores should be addressed to your TA within the week following the return of the graded Scantrons.

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 SmartSite 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 incorrectly recorded.

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.