ACCOUNTING PRINCIPLES (BA 201)

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                 Home-- (619) 435-6616
Office Hours:    Thursday: 1700-1800; Friday: 1100-1200; others by appointment (usually on campus between
                 1400 and 1800 Thursday.

I. **Course description**: Introduction to financial accounting theory and practice.


III. **Course objectives**: Prepare the student for a career in business administration through a thorough
understanding of basic financial accounting theory. Familiarize the student with the use and integration of the
microcomputer into the business environment including the use of macros in the development of spreadsheet
applications and expert systems.

IV. **Description of Assignments**: Students are **Encouraged** to keep a notebook containing all assigned problems and
exercises. The notebook will be collected and scored during each examination. Lost points for poor work or failure
to submit a notebook may not be made up unless arranged with the instructor prior to leaving the examination.

A. **NOTEBOOK ORGANIZATION**: The notebook will be arranged by subject (see assignment sheet for
underlined subject headings).
   1. Each subject area will be separated by a tab with the chapter title (from the text) clearly typed or
      written on the front of the tab and the chapter number on the rear of the tab.
   2. After each tab separation the arrangement of each subject heading will be: class notes; review
      questions; exercises; assigned problems.
   3. Complete notebooks will receive 50 points per examination; partially complete 30 points; mostly
      incomplete 10 points. **Please turn in the entire notebook at each examination**. Deficiencies noted
      on prior notebooks must be corrected on subsequent notebooks when turned in.
   4. A **detailed index** of all material located behind a specific tab should be located on the tab page. All
      pages should be numbered consecutively. **Failure to precisely follow these instructions will
      constitute an incomplete notebook and cause a deduction of 20 points.**
      a. Here's the deal on the index; if I want to see if you did a specific question, exercise or problem
         I'm going to check the index to see where it is. If I find what I'm looking for and it's where you
         said it is, you're doing the index correctly.

V. **Classroom procedures and attendance policy**: The class is a lecture format utilizing classroom examples,
internet material and student questions to illustrate the topics under discussion. Attendance is not a graded
failure to attend class often adversely affects your understanding of the material.

VI. **Withdrawal or drop policy**: Students may drop at ANY TIME PRIOR TO THE FINAL DROP DATE (see current
catalog).
VII. Grading:

EXAMINATIONS: 250 points each x 4 ............... 1000 points *

COURSE NOTEBOOK: (See explanation below) .............. 200 points

Total points possible ............................................ 1200 points

Drop lowest exam or notebook (Max 200 points) (200)

1000

Letter Grade  Total Score
A                  900 - 1,000
B                  800 - 899
C                  700 - 799
D                  600 - 699
F                  Below 600

NOTE ON EXAMINATIONS: The subject matter presented in this course has been divided into four segments. At the completion of each segment, an examination is scheduled.

a. All EXAMINATIONS ARE COMPREHENSIVE in nature.

b. There will be NO MAKE-UP EXAMINATIONS. Missed exams will be scored as a zero unless excused by the instructor PRIOR to the examination.

c. All exams require computations be shown in the space provided; the computations will constitute a significant portion of the examination scoring.

VIII. Assignments

General: The Accounting Principles course assumes that the student has no prior accounting exposure. The format of the course and the required assignments are intended to assist the student in establishing effective study habits and organizational traits that will be of benefit in all subsequent coursework. For this reason it is essential that you set up a study plan immediately and adhere to it. If YOU don’t DO the homework you should not expect to do well in the course. Most students find the pace of the course to be very rapid and the amount of effort required to keep up in excess of the norm. In short, it’s exactly what you should expect from a career in business.

*Examination 4 (Final Examination) is optional.

- Because examinations 1-3 are cumulative and cover the entire subject matter of the course, examination 4 (final examination) is optional. Students will automatically be credited with the average of their first three examinations.

- Students who missed any prior examination must take the final examination; students who wish to attempt to raise their total score may take the final examination at their option.

- The final exam cannot lower your score, it can only raise it. If your final examination score would lower your score, you will receive the grade you would have received without the final.

  o Except for a grade of A, students scoring in the top three percent will receive that grade even if they don’t qualify on a cumulative score basis:

  Final exam score 67-70 grade will be higher of pre final score or D
  Final exam score 77-80 grade will be higher of pre final score or C
  Final exam score 77-90 grade will be higher of pre final score or B
  The grade of A must be earned on a cumulative total point basis.
<table>
<thead>
<tr>
<th>WEEK OF</th>
<th>CHPT</th>
<th>TOPIC</th>
<th>ASSIGNMENT* *</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/29</td>
<td></td>
<td>read syllabus, check on access to website <a href="http://www.csulb.edu/~mdchase">www.csulb.edu/~mdchase</a></td>
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</tr>
<tr>
<td>9/5</td>
<td>1</td>
<td>Introduction to Financial Statements</td>
<td>Q 1-23; E1-3,7,11</td>
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<tr>
<td></td>
<td>2</td>
<td>A Further look at financial Statements</td>
<td>Q1-17; E2-1,3,5</td>
</tr>
<tr>
<td>9/12</td>
<td>3</td>
<td>The Accounting Information System</td>
<td>Q1-21; E3-2,5; P3-2A</td>
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<td></td>
<td>4</td>
<td>Accrual Accounting Concepts</td>
<td>Q1-30; E4-2,4,6,13</td>
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<tr>
<td>9/19</td>
<td>5</td>
<td>Merchandising Operations and the Multiple-Step Income Statement</td>
<td>Q1-18; E5-2,5,6,7 P5-6A</td>
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<tr>
<td>9/26</td>
<td></td>
<td><strong>Examination 1: Chapters 1-5</strong></td>
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<tr>
<td>10/3</td>
<td>6</td>
<td>Reporting and Analyzing Inventory</td>
<td>Q1-22; E6-1,4,6,9,11; P6-8A</td>
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<tr>
<td>10/10</td>
<td>7</td>
<td>Internal Control and Cash</td>
<td>Q1-22; E7-2,3,6,9,13; P7-3A</td>
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<tr>
<td>10/17</td>
<td>8</td>
<td>Reporting and Analyzing Receivables</td>
<td>Q1-19; E8-3,4,9 P8-3A</td>
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<tr>
<td>10/24</td>
<td>9</td>
<td>Reporting and Analyzing Long-Lived Assets</td>
<td>Q1-23; E9-1,2,5,12 P9-8A</td>
</tr>
<tr>
<td>10/31</td>
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<td><strong>Examination 2: Chapters 1-8</strong></td>
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<tr>
<td>11/7</td>
<td></td>
<td>Reporting and Analyzing Liabilities</td>
<td>Q1-27; E10-1,8,13 P10-9A</td>
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<tr>
<td>11/14</td>
<td>11</td>
<td>Reporting and Analyzing Stockholder's Equity</td>
<td>Q1-25; E11-1,4,6,8 P11-3A5/2</td>
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<tr>
<td>11/21</td>
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<td><strong>Thanksgiving Holiday 11/24-11/25</strong></td>
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<tr>
<td>11/28</td>
<td>12</td>
<td>Statement of Cash Flows</td>
<td>Q1-1-22; E12-1,4,7,8</td>
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<tr>
<td>12/5</td>
<td></td>
<td><strong>Examination 3: Chapters 1-12</strong></td>
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<td>12/12</td>
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<td><strong>Final Examinations:</strong> (It is the students’ responsibility to check the final examination schedule)</td>
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<td>Thursday Class: 12/15 from 1915-2115</td>
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<td>Friday Class: 12/16 from 1015-1215</td>
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**NOTE:** Notebooks will be graded during each examination period.

a. Notebooks can be graded prior to the examination without penalty. This means I will grade your notebook and if you don’t get full credit you can correct the problem and resubmit it. Note that this option is only available prior to the examination.

b. It is the responsibility of the student to turn in the notebook for grading and to pick it up after the examination. Notebooks are turned in and picked up at the table at the head of the class.

c. Notebooks can earn a maximum of 50 points for any single examination grading. This means that if you fail to turn in your notebook for review once, the maximum point available will be 150; fail to turn it in twice, the maximum points available will be 100 etc.