

Financial Accounting

E/M 110

Spring, 2016

Gustavus Adolphus College

Economics and Management Department

Bruce W Smith 10:30, 12:30, 1:30 M-T-W-F

Visiting Associate Professor

Office Hours: 9:00-10:00 M-T-W-F

2:30- 3:30 M-T-W

Others by appointment

Office Phone 933-7436

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Text

Financial Accounting, /Seventh Edition, by Kimmel, Weygandt and Kieso, 2013, Wiley. Students will need access to WileyPLUS which comes with the book if you buy your book from the Gustavus bookstore. Otherwise you will have to purchase WileyPLUS separately.

Course Overview

The course is designed to give you an understanding of the language of business. Regardless of your major you will benefit from an understanding of the basic financial statements and the basics of financial analysis. The more specific course and learning objectives are covered in each chapter of the textbook. The course will also develop your computer skills and your ability to work in small groups.

The Classroom

We will typically spend one day discussing the chapter and two or three days working on questions, exercises and problems. We will have either a group or individual quiz on most chapters. I expect to have good class participation and I hope that all of us will enjoy the class periods.

Attendance Policy

I will have a seating chart mainly to help me learn your names. I will jot down the date under your name if you are missing from class. I expect you to be in class and I will consider attendance in borderline situations. I don't anticipate that attendance will be a problem.

Honor Code

Academic Honesty: At the November, 2006 Faculty Meeting, the faculty approved changes to Handbook Section 2.2.9: "Through information provided in syllabi and/or other means, faculty members will explain to students how the Honor Code will operate in their respective courses. The following statement is suggested as a pledge for students to sign on all graded assignments and projects:

"On my honor, I pledge that I have not given, received, or tolerated others use of unauthorized aid in completing this work.

A similar statement may be signed by students at the beginning of a course indicating that their work for that course will comply with the academic honesty policy and the Honor Code."

By staying in my class after the first day I will assume that you agree with and will follow the Honor Code.

Disability Services

At the May, 2011 Faculty Meeting, the faculty approved changes to Handbook Section 2.2.7:

"Through information provided in syllabi, faculty members will notify students of the availability of disability services at Gustavus and how to access them." The following statement is recommended for inclusion on all syllabi:

"Gustavus Adolphus College is committed to ensuring the full participation of all students in its programs. If you have a documented disability (or you think you may have a disability of any nature) and, as a result, need reasonable academic accommodation to participate in class, take tests or benefit from the College's services, then you should speak with the Disability Services Coordinator, for a confidential discussion of your needs and appropriate plans. Course requirements cannot be waived, but reasonable accommodations may be provided based on

disability documentation and course outcomes. Accommodations cannot be made retroactively; therefore, to maximize your academic success at Gustavus, please contact Disability Services as early as possible. Disability Services (<https://gustavus.edu/advising/disability/>) is located in the Advising and Counseling Center.”

Help for Students Whose Language is not English

Support for English Language Learners (ELL) and Multilingual students is available via the College’s ELL Support staff person, Andrew Grace (agrace@gustavus.edu or x7395). He can meet individually with students to consult about academic tasks and to help students seek other means of support. The ELL Support person can also consult with faculty members who have ELL and multilingual students enrolled in their classes. The College’s ELL staff person can provide students with a letter to a professor that explains and supports academic accommodations (i.e. additional time on tests, additional revisions for papers). Professors make decisions based on those recommendations at their own discretion. In addition, ELL and multilingual students can seek help from peer tutors in the Writing Center.

Tutoring

Accounting Majors tutor students on Sunday, Tuesday and Thursday from 7:00-9:00 in BH 113.

Grade Determination

The following points for quizzes, problems, and exams are approximate and may be adjusted during the semester:

Chapter Quizzes (ten of eleven 15 point quizzes)	150 pts.
WileyPlus and other Assignments	100 pts.
Exams (three 100 point exams)*	300 pts.
Final Exam (comprehensive)	<u>200 pts.</u>
Total Points	<u>750 pts.</u>

The guaranteed curve will be 91% for an A, 82% for a B, and 70% for a C. The curve may be lowered at my discretion. It will be a fair equitable curve.

Important Dates

March 4th	Exam Ch. 1-4 (Tentative)
March 23 rd	Exam Ch. 5-7 (Tentative)
March 25 th -April 3 rd	Spring Break
April 25th	Exam Ch. 8-10 (Tentative)
May 19 th	Reading Day
May 21 st	Final Exam 3:30-5:30 location TBD