PEPPERDINE UNIVERSITY
THE GEORGE L. GRAZIADIO
SCHOOL OF BUSINESS AND MANAGEMENT

PROFESSOR CHUCK MCPEAK
ACCT-591.18
FINANCIAL ACCOUNTING
Fall 2009 Session A
WEDNESDAY
1 PM-5 PM
MALIBU

SYLLABUS
FINANCIAL ACCOUNTING
ACCT-591.18
FALL 2009 SESSION A

Thursday 1PM-5PM
Malibu

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Course Description
This course, which is for students with no previous study in accounting, presents accounting principles and concepts that provide the foundation for the measurement and communication of financial data. Specific topics include valuation of resources, accounting for debt and equities, income determinants, performance measurement, and analysis of cash flow.

Course objectives
At the conclusion of this course the student should be able to demonstrate the following managerial level skills:
1. Prepare and understand an income statement, balance sheet, and statement of cash flow.
2. Analyze emerging issues such as revenue recognition and restructuring costs.
3. Communicate accounting data orally and in writing.
4. Understand the social, environmental, and ethical issues of accounting.
5. Understand and use the information technology of accounting.
6. Analyze contemporary accounting issues in a small group.

Text and Course Materials
1. Either:
   Or:
   b. Wiley Plus Set for Weygandt 8th edition
   See “Textbook/Wiley Plus” section below
2. Laptop computer
3. Calculator

Grading
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<tr>
<td>Homework</td>
<td>6 points</td>
<td>Team Project</td>
<td>15 points</td>
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<td>Class participation</td>
<td>6 points</td>
<td>Mid term exam</td>
<td>36 points</td>
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<tr>
<td>Final exam</td>
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100-95%       A       Superior Work
94.99-91%     A-      
90.99-87%     B+      
86.99-81%     B       Solid Graduate Level Work
80.99-77%     B-      
76.99-73%     C+      
72.99-67%     C       Sub-par Graduate Work
66.99-63%     C-      
62.99-60%     D       
Below 60%     F

**Attendance Policy**
The student should arrive at the first class session with the textbook, a laptop, and a
calculator. In addition the student should have read pages 1-14 and Chapter 2. It will be
impossible for a student to miss the first class session and satisfactorily complete this
course. Accordingly, **A STUDENT WHO DOES NOT ATTEND THE**
**FIRST CLASS SESSION, OR WHO ARRIVES LATE OR LEAVES**
**EARLY, WILL BE DROPPED FROM THE COURSE.**

**Textbook/Wiley Plus**
You have two choices for the textbook for this class:

**Choice 1**: You can purchase a new text from the bookstore.
If you choose this option, you should receive an envelope with your code for Wiley Plus
which is an online suite of resources. Included in the suite is general ledger software
which we will use for some of the problems in class and for some of the homework.

**Choice 2**: You can purchase Wiley Plus online which includes an online copy of the text.
You will be able to print out the sections of the book that we will be using. It will include
the entire suite of resources including the general ledger software. Wiley Plus can be
purchased at [www.wileyplus.com/buy](http://www.wileyplus.com/buy). You will need the following url:
The Wiley rep estimates the following prices:
Choice 1 = $196
Choice 2 = $ 76

Caution: There does not appear to be any advantage in buying a used text or a text on the
internet. You will still need to buy the Wiley Plus code for $76.

**Office Hours**
I will be available in the office during the following hours:
Wednesday      5 until 6 PM

**Telephone Hours**
Please feel free to call me anytime between 9AM and 9PM. If I am not in, I will return
your call.
**Homework**
Hard copies of all HAND-IN problems are due at the beginning of class. I will review the originals and return them the following week. If you are unable to attend a class, send your homework with another student. Each homework assignment turned in complete, on time, and on a computer will be worth 1 point. Any homework turned in incomplete, late, or hand-written, will be worth less than 1 point. The solutions will be delivered electronically. **No homework will be accepted after the solutions are distributed or posted.** On the attached schedule, the homework problems that are **boldfaced and underlined** may be done on the General Ledger software or on the Excel templates. The problems that are **italics** are to be done on Excel and Word.

**Teamwork and Individual Work**
In the workplace, some tasks are completed by an individual and some are completed by a team. The course emphasizes the importance of both. The weekly homework assignments are to be accomplished on an individual basis whereas the Team Project is to be accomplished on the team basis. If two students turn in homework, which is identical or nearly identical, each student will receive one-half of the points.

**Workload**
Beginning with the first week of class, the workload will be extremely heavy. Be prepared to spend several hours each week reading the chapters, doing the homework, and working on the Team Project. You will find that if you miss a class, you will fall behind and your grade will suffer. **IF IT IS LIKELY THAT YOU WILL MISS TWO CLASSES, YOU SHOULD DROP THIS COURSE.** It will be extremely difficult to obtain a passing grade.

**Policy on Disabilities**
Students with disabilities are encouraged to familiarize themselves with the University’s Policies on Disabilities on page 36 of the GSBM Catalog or contact the University’s equal opportunity officer, Dr. Calvin H. Bowers, at (310) 506-4208.

**Conduct**
GSBM students are expected to respect personal honor and the rights and property of others at all times. The University rules on conduct can be found on pages 241-244 of the GSBM catalog.
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<td>Internal Control &amp; Cash</td>
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Problems P1-3a part a
P2-1A, P2-2A, P2-5A

Problems P3-2A part a, P3-5A
journal entries in parts b & e,
P5-2A part a, P5-4A part a,
BYP5-1

Problems P6-1A, P6-2A, P6-4A, P10-3A

Problems P17-7A, P17-9A,
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Problems P8-1A, P8-5A, P9-3A, P9-5A

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