

BUSINESS 211
FINANCIAL ACCOUNTING
Fall 1999

Text: Meigs, Meigs, Bettner, and Whittington, Financial Accounting. 9th Edition

Professor: June Aono, Ph.D.

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 Hours: MW F, 2:00 - 3:30, and other times by **appointment**

Last Day to Withdraw: Friday, November 12, 1999

Objective: The **objective** of the **course** is to expose the student to basic concepts of **financial** accounting. The course will focus on what accounting **information** means and how this information is used by decision makers. The course will only briefly introduce you to actual accounting **practices** and techniques, but it will give you **an** opportunity to learn about the worlds of business and **personal finance**. Topics covered include: income statement, balance sheet, statement of cash flow, **financial** statement **analysis**, and the **accounting** cycle.

Format: This course will utilize lectures, homework, and **examinations**. Assigned chapters should be read before class, and assignments should be prepared to **be turned** in on due **dates**. **Late** assignments will not be accepted.

Examinations: Exams will include multiple choice **questions**, short essays, and problems.

Attendance: Attendance will contribute toward the **final** grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during his/her absence.

Grades:	Homework	5	(random collection)
	Participation & Professionalism	5	
	Financial Statement Analysis Project	20	
	Two Midterms	200	
	Final Exam	150	
	Total	380	

Grade guideline:	Above 90%	A	(Refinements will be made as necessary)
	80-89 ₀ _a	B	
	70 - 79%	C	
	60 - 69%	D	
	Below 60%	F	

Tentative Schedule and Assignments

Date	Chap.	Topic	Assignment	Exam
Aug 30 Sept 1 3	1 1 1	Introduction Accounting the Language of Business	D: 2,4,7,10,11,16,18,20 E: 3,7,10,17	
6 8 10	2 2 2	Holiday Changes in Financial Position	D: 10,11,17 E:1,2,3,5,7	
13 15 17	2 3 3	Measuring Income & Accounting Cycle	D: 2,3,11,13,20 E: 3,5,6,8,10,11	
20 22 24	3 4 4	Year-end	D: 1,2,8,11,13 E:1,2,5,6,7,13	
27 29 Oct 1	4 4 4	Catch up Review for exam		EXAM I
4 6 8	5 5 5	EXAM I Accounting for Merchandising Activities	D: 1,2,6,10,15 E:7,8	
11 13 15	6 6 6	Holiday Financial Statement Analysis & Cash flow	D: 2,22 E: 2,4,7,12	
18 20 22	6 7 7	Financial Assets	D: 3,4,7,11 E:1,5,9	
25 27 29	7 8 8	Inventories & Cost of Goods Sold	D: 2,9,10,11,20 E:1,2,14	
Nov 1 3 5	8 8 8	Catch up Review for exam		
8 10 12	9 9 9	EXAM II Plant Assets & Depreciation	D: 1,5,18,21,23 E: 1,3,4,15	EXAM II
15 17 19	9 10 10	Liabilities	Financial Analysis Due D:1,6,9,11,12 E: 2,4,5	
22 24 26	10 11 11	Forms of Business Organization Holiday (Thanksgiving)	D: 3,6,7,13,15,19	
Dec 29 1 3	11 11 12	Reporting unusual events & Equity Trans.	E: 1,3,9,12 D: 1,3,5,9,14,17	
6 8 10	12 12 12	Catch up Review for exam	E: 1,2,5	
Dec 14		FINAL EXAM	10:30 - 12:30	FINAL