

SE '00
PM

BU211 - PRINCIPLES OF FINANCIAL ACCOUNTING
 Chaminade University of Honolulu
 Schofield Barracks-Bldg 560
 Spring 00

Text (Required): Meigs, Meigs, Bettner & Whittington 9th Edition

Instructor: Pamela Okuna, C.P.A., M.B.A.

Office Information: Phone: 239-6238
 E-mail: okunap001@hawaii.rr.com

Objective: This first accounting course will briefly introduce you to accounting practices and techniques. The real focus of the course is what accounting MEANS and how its USED by decision makers. By the end of this course you should be able to use accounting information to make economic decisions by understanding the nature of the economic activities the information describes, the assumptions and measurement techniques involved in developing the information, and what information is most relevant to the decision at hand.

Format: This course will issue lectures, homework, and examinations. Assigned chapters should be read before class, and assignments should be prepared to be turned in on due dates.

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	130 [10 points each x 13]
	Exam I	100
	Exam II	100
	Final Exam	135
	Quizzes	20
	Class Contribution	15
	Total	500

Grade guideline:	GRADE	POINT	%
	A	450	90 - 100%
	B	400	80 - 89%
	C	350	70 - 79%
	D	300	60 - 69%
	F	250	below 60%

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- Contribution:** Read the chapters, problems, cases prior to attending class, and be prepared to discuss them in class. Students earn points by attending class and actively participating in class discussions.
- Exams/Quizzes:** Examinations and quizzes will consist of a combination of multiple choice questions, problems, and matching questions.
* Late exams are discouraged except for emergencies.
- Homework:** Complete and be ready to turn in homework on the dates shown.
* Homework does not have to be perfect. Homework must show that a genuine attempt was made to solve the problem.
- Tentative Assignment Schedule:** The following schedule shows the chapters to be covered and the assignments. Students are expected to have read the assigned chapters before class, and completed the homework problems assigned. If you do not do all of the assigned homework problems, it will be very difficult to pass the course.

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TENTATIVE ASSIGNMENT SCHEDULE

<u>CLASS #</u>	<u>DATE</u>	<u>CHAPT</u>	<u>TOPIC</u>	<u>HOMEWORK</u>
1	04/04	1	Introduction	
2	04/06	1	Accounting the Language of Business	E1-3,7,10,17,12
3	04/11	2	Changes in Financial Position	E2-1,2,3,5,7
4	04/13	3	Measuring Income & Accounting Cycle	E3-3,5,6,8,10,11
5	04/18	4	Year End	E4-1,2,5,6,7,13
<u>6</u>	<u>04/20</u>		<u>review for exam</u>	
<u>7</u>	<u>04/25</u>		<u>EXAM I</u>	
8	04/27	5	Accounting for Merchandising Activities	E5-7,8
9	05/02	6	Financial Statement Analysis & Cash Flow	E6-2,4,7,12
10	05/04	7	Financial Assets	E7-1,5,9
11	05/09	8	Inventories & Cost of Goods Sold	E8-1,2,14
<u>12</u>	<u>05/11</u>		<u>review for exam</u>	
<u>13</u>	<u>05/16</u>		<u>EXAM 11</u>	
14	05/18	9	Plant Assets & Depreciation	E9-1,3,4,15
15	05/23	10	Liabilities	E10-2,4,5
16	05/25	11	Forms of Business Organization	E1 1-1,3,9,12
17	05/30	12	Reporting Unusual Events & Equity Transactions	E12-1,2,5
18	06/01	13	Measuring Cash Flows	E13-3,7,9
<u>19</u>	<u>06/06</u>		<u>review for exam</u>	
20	06/08		FINAL EXAM	