

ACC 302 - FINANCIAL ACCOUNTING II
Spring 1999

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Text (Required): Chasteen, Flaherty and O'Conner, Intermediate Accounting, 6th Edition,

Professor: June Aono, Ph.D.

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Office Hours: M-W-F 1:00-3:00 after class, or by appointment

Objective: This course will provide comprehensive coverage of the tools needed to prepare and evaluate corporate financial statements. This course will focus on the conceptual and technical problems in measuring earnings, cash flows and assets. By the end of the course, you should be able to assess the financial position of a company, its cash flow, liquidity, capital structure, and evaluate the quality of its assets through an analysis of its financial statements. The course will provide students with the opportunities to improve written and oral communications skills, critical thinking, and interpersonal skills.

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 (individual)	10
	Midterm Exam	200
	Final Exam	150
	Project	20
	Class Attendance/Contribution	<u>20</u>
	Total	444

Grade guideline:	90-100	A	(Refinements will be made if necessary)
	80 - 89%	B	
	70 - 79%	C	
	60 - 69%	D	
	Below 60%	F	

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.

Examination/Quizzes: Examinations will consist of a combination of multiple choice questions, problems, and matching questions. Late exams are discouraged except for bona fide emergencies. Late examinations will cover the same topics but will consist of different questions. Late exams tend to be more difficult since you will have more time to study. Since your exam will be different, you will no longer be part of the class curve. Late exam takers will be graded on the scale noted on the previous page.

Homework: Complete and be ready to turn in homework on the dates shown.

- Use 8 ½ X 11 paper
- Homework is due on the dates shown in the syllabus.
- Homework does not have to be perfect. Homework must show that a genuine attempt was made to solve the problems.
- Homework problems will be demonstrated in class by the instructor. You will correct them yourselves with a pen or red pencil. I will review your corrections.
- No late homework will be accepted.
- Homework should include your name in the upper right hand corner.
- You may use regular, plain, or accounting paper for problems and exercises.
- Incomplete homework will receive partial credit.

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.

Presentations (Optional) : Students may do a 5 minute presentation on the topic of their choice which is related to the course material. The presentation will be worth 10 bonus points.

Tentative Lecture and Assignment Schedule

Date	Chap	Topic	Assignment	Exam
Jan 11		Introduction		
13	11	Plant Assets and Intangibles:	E11-1,3,5,11	
15	11	Acquisition & Expenditures	E 11-13,15,17,20,23	
Jan 18		HOLIDAY	HOLIDAY	
20	11			
22	12	Plant Assets and Intangibles:	E12-2,6,7,9	
25	12	Depreciation, Amortization	E12-14,17,18,19,20	
27	12			
29	13	Financial Instruments: Equity	E13-1,2,3,5,6,	
Feb 1	13		E13-8,(9),11,13,14,18	
3	13			
5		Review for exam		
8		EXAM I		EXAM I
10	14	Fin. Instruments: Debt Sec.	E14-1,2,3,6	
12	14		E14-7,(8),10,11,16,18	
15		HOLIDAY	HOLIDAY	
17	14		E14-20,22,27	
19	14			
22	15	Leases	E15-1,3,4,6	
24	15		E15-9,12,13,14,17	
26	15			
Mar 1	15			
3	16	Pensions & Post-Retirement	E16-2,3,4,7	
5	16		E16-12,15,16,17	
8	16			
10	16			
12		Review for exam		
15		EXAM II		EXAM II
17	17	Accounting for Income Taxes	E17-1,2,3,7,11	
19	17		E17-15,17,19,21	
		SPRING BREAK	SPRING BREAK	
29	17			
31	18	Stockholder's Equity	E18-1,2,5,6	
Apr 2		HOLIDAY		
5	18		E 18-9,12,16,22	
7	18			
9*	18	Project work		
12	19	Accounting Changes & Error	E19-5,6	
14	19		E19-10,11,12	
16*		Project work		
19	19			
21	20	Earnings Per Share	E20-1,4,6,8,9	
23	20		E20-13,14,15,18,	
26	20			
28	20			
30*		Review		
May 3		FINAL EXAM	10:30 - 12:30	FINAL