

Spring 2-1-2004

## BADM 201.04: Financial Accounting

Barbara Chaney

*University of Montana - Missoula*

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**BADM 201 Section 4  
Spring 2004**



**Instructor: Professor Barb Chaney**

**Office:** GBB 309

**Phone:** 243-5954

**Email:** [barbara.chaney@business.umd.edu](mailto:barbara.chaney@business.umd.edu)

**Office Hours:** Tuesday & Thursday from 9:00 - 11:00am and Wednesday 1:00 - 3:00, or by appointment

**Meeting Time:** Tuesday & Thursday from 11:10am - 12:30pm

**Meeting Place:** GBB 122

**Course Description:**

Introduction to financial accounting concepts, including transaction analysis, financial statement analysis, and corporate financial reporting practices.

**Course Goals:** By the end of the semester, students will be able to:

1. account for basic financing, investing, and operating activities of a corporation.
2. analyze transactions within the context of a double-entry accounting system.
3. prepare the basic financial statements of a corporation.
4. compare and contrast accrual and cash-basis accounting.
5. determine the cost of inventory using FIFO, LIFO, and weighted average inventory methods using the perpetual inventory system.
6. discuss common ways to commit financial fraud and the internal controls to safeguard assets and enhance the accuracy and reliability of accounting records.
7. account for the effects of extending credit to customers.
8. determine the cost of "using up" long-lived assets.
9. amortize the discount or premium associated with issuing bonds using

effective-interest amortization.

10. analyze the performance of a corporation using its financial statements.

**Prerequisite:** Math 117

**Required Text:** *Financial Accounting: Tools for Business Decision Making*, Kimmel, Weygandt, and Kieso, Wiley, 3<sup>rd</sup> edition, 2004

**Grading**

Exam I	100 points
Exam II	100 points
Exam III	100 points
Final Exam (Wed, May 12, 8:00am)	150 points
Blackboard assignments (5 pts each)	50 points
Homework (5 points each)	50 points
Financial analysis assignment	50 points
<b>Total available points</b>	<b>600 points</b>

- 540 to 600 points = A
- 480 to 539 points = B
- 420 to 479 points = C
- 360 to 419 points = D
- Below 360 points = F

I will decide borderline grades by considering a student's attendance, preparedness, and participation.

**Course Policies**

**Exams:** All exams are mandatory and must be taken at their scheduled time unless you receive my written approval prior to the exam time. The exams might include material covered in lectures, class discussions, our textbook, and supplementary readings.

**Assignments:** All assignments must be submitted on their due date. No late assignments will be accepted. Blackboard assignments may be completed within their window of availability. Homework assignments will be collected in the class period for which they were assigned. The Financial Analysis assignment is due May 4. See [Assignments](#) page for further description of the assignments.

**Student responsibilities:** Education research shows that students are better able to master material and retain knowledge if they come to class prepared for the day's topic. Therefore, I strive to optimize your learning experience by expecting you to read assigned material and attempt homework questions before the topic is discussed in class. It is your responsibility to monitor your progress in the

course and attend office hours or the Beta Alpha Psi [Tutoring Clinic](#) if you do not understand the material.

**Drop/add:** The last day to drop the class is Tuesday, March 9. I will not sign drops after this date. (NOTE: This date is too late for a refund.)

**Students with disabilities:** Students with documented disabilities will receive appropriate accommodations in this course. Please provide a letter from your DSS Coordinator and discuss your needs with me as early in the semester as possible.

Information about services provided to students with disabilities is available at <http://www.umt.edu/dss/>.

**Student Conduct Code:** Students are expected to be academically honest. Academic misconduct includes, but is not limited to, plagiarism, misconduct during an examination, unauthorized possession of examination or other course materials, and facilitating academic dishonesty. The Code is available at <http://www.umt.edu/studentaffairs/CODE.htm>. If you have questions about whether your integrity is at risk, you may ask my opinion about the situation.

**Mission statement:** *The faculty and staff of the School of Business Administration at The University of Montana are committed to excellence in innovative learning and professional growth through research and service.*

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