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BADM 201.01: Financial Accounting

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BADM 201 FINANCIAL ACCOUNTING

TENTATIVE COURSE OUTLINE

Autumn 2003

INSTRUCTOR: Brent P. Russ, CPA

OFFICE: GBB 320

PHONE: 243-6256

EMAIL: brent.russ@business.umt.edu

OFFICE HOURS: Tuesday 1:00PM to 2:00PM
Wednesday 1:30PM to 2:30PM
Thursday 3:30PM to 4:30PM
Or by appointment Tuesday – Friday

TEXT: *Financial Accounting: Tools for Decision Making 3rd Ed., 2003*, by Kimmel, Weygandt, and Kieso.

GENERAL: Regular attendance is expected. Reading and written assignments should be completed before coming to class. Advance notification (to me or a department secretary) should be given if a student is going to miss an exam or a major assignment. Any makeup or other alternative will be at my discretion. Students are responsible for all material covered and all announcements made in class. Students who miss class should check with a classmate to determine what was missed during the missed session(s) and to pick up a copy of anything handed out in class – the ‘buddy system’. I do not record attendance but even in classes this large it is apparent to me who attends class and who does not.

The quantitative nature of this course requires good math skills. The course material is cumulative; you should not fall behind in the homework or in understanding the course content. A rough guide is at least 2 hours of outside study time for each hour in class, i.e., 6 or more hours outside of class per week. Some students require more time, others less. It is your responsibility as a student to monitor your progress in the course. I do not give “extra credit” assignments. Similar to a regular work situation, you must judge whether you’re learning in the class, from notes, assignments, the text, internet aids, and discussions with other students is adequate; vs. coming into the office or emailing for direct help from myself. There is a guide in the beginning of the text that might help you determine how you learn the best.

Students are expected to conduct themselves in a professional manner. Professionalism includes arriving promptly to class, remaining for the duration of the class period, being alert during class, producing neat work products, and treating others with respect. You are expected to participate in class and maintain a critical attitude toward the assigned material. Don't be reluctant to express your opinion. The livelier the discussion becomes, the better the class will be. Students are expected to practice academic honesty. Academic misconduct includes, but is not limited to: plagiarism, misconduct during exams or quizzes, unauthorized possession of course materials, and facilitating dishonesty.

COURSE OBJECTIVES:

- To develop an understanding of the fundamentals of Financial Accounting
- To learn how to read and interpret financial statements and apply these fundamentals to real world examples
- To develop an understanding of the role of Accounting in the business environment

GRADING:

A	630 or more points	(90%)
B	560 to 629 points	(80%)
C	490 to 559 points	(70%)
D	420 to 489 points	(60%)
F	419 or fewer points	(<60%)

Exams (3 @ 100 pts and 1 @ 250 points - see Tentative Schedule for planned dates)	550
Homework	100
Class participation, attendance, and quizzes (unannounced)	<u>50</u>
Total points	<u>700</u>

MAKEUP TESTS: Makeup tests will generally not be given, but I am flexible in assisting you to take the exam in a timely fashion if you work with me and arrange to take the test *before* it is handed back. If you must miss a scheduled exam you must notify me in writing (e-mail is sufficient) prior to the missed exam, otherwise you will receive a grade of zero for that exam. Work and transportation problems will not normally result in an excused absence so plan ahead. In the rare circumstances where a makeup is given, it may be significantly different and is often harder than the regular test.

INCOMPLETES: Incompletes will not be given for a failing grade.

DROPS: No drops will be signed after Monday, October 13, 2003. (NOTE: This date may be too late for a refund. See Autumn 2003 schedule for details on refunds)

HOMEWORK: Homework points are based on collected homework. You will have homework everyday, but it will not be collected everyday. I will collect homework on a random basis. I will collect no more than 10 and no less than 5 times (for you gamblers this should help you gauge your odds). Homework grading is all or nothing; if you took an honest shot at it you get full credit. If you did not even take a swing at the homework you get zero points for that day. No late homework will be accepted unless I decide the reason is sufficient. The syllabus and/or homework assignments may change with advance notice either in class or by e-mail. You are responsible for all changes.

REQUIRED: *From the email address you wish to be contacted, send an email message with your course number and time as the subject to me ASAP. Please send another message from your new email address if a change occurs.* E-mail is an excellent communication tool; it will be used for announcements and to answer student questions.

Homework:		Read	Questions	Brief Exercises	Exercises	Problems
Sep	2	Syllabus, Introduction	Send me your e-mail address			
	4	Chapter 1	1,2,6,7,12,13,14,15	3,4,6,8	2,4,6	
	9	Chapter 1	10,18,21,22,23	9,10	9,11,15	1A
	11	Chapter 2	1,2,4,8,10	2,4,5	1,5	
	16	Chapter 2	13,14,15,17	7,9	6,7,8	3A
	18	Chapter 3	1,3,4,5	1,3	1,2,3,4	
	23	Chapter 3	10,11,19	6,10	8,9,16	
	25	Chapter 4	2,5,8,10		1,2,3,4	P-2A
	30	Chapter 4	9,12,23	14	5,8,13,14,15	
Oct	2	Chapter 5	2,3,7,8,9,10	1,3,5,7	2,5,7	2A
	7	Chapter 5	11,16,17	7,8,10	8,11	4A
	9	Mid-Term 1 Chapters 1-5				
	14	Chapter 6	2,3,4,5,6,8,10	1,2	1,5	2A
	16	Chapter 6	13,14,19	5,6	7,8	4A
	21	Chapter 7	1,2,5,6,7,17	1,2,4	3	3A
	23	Chapter 7	18,19,20,22	6,9,11	6,11,12	4A,7A
	28	Chapter 8	1,2,3,5,6	3,5	3,4,6	2A,5A
	30	Chapter 8	11,12,14,16,17	8,9	8,9,11	6A,8A
Nov	4	Mid-Term Chapters 6-8				
	6	Chapter 9	1,2,5,6,7,10	3,4	3,10	8A
	11	Veteran's Day Holiday				
	13	Chapter 9	11,13,17,18,21	5,6,8	5,6,8	3A
	18	Chapter 10	1,5,7,9,10	1,3	1,4,5,6	
	20	Chapter 10	12,15,17,18	7,8	8,12,13,17	4A
	25	Chapter 11	1,4,5,7,8,9		1,4,5	2A
	27	Thanksgiving Holiday				
Dec	2	Chapter 11	11,14,15,17,18	6	6,7,9,11	3A
	4	Mid-Term Chapters 10-11				
	9	Chapter 12	2,3,4,5,8,11,16	1,2	1,2,4,5,8	1A
	11	Chapter 13	14,17	11,13	7	
Monday	15	FINAL 3:20PM to 5:20PM				

* Solutions to all textbook problems are available in my office.

MISSION STATEMENT:

The faculty and staff of the School of Business Administration at The University of Montana - Missoula are committed to excellence in innovative experiential learning and professional growth through research and service .