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## BUS 241-03, Financial Accounting, Fall 2012

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Authors	Moussalli, Stephanie
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**SYLLABUS: BUS 241 FINANCIAL ACCOUNTING Fall, 2012**  
**Section 03 Course number 13304 4 credits Tu & Th 3:30 – 4:45 PM Buckman 222**

Instructor: Dr. Stephanie Moussalli  
 Office: Buckman 321  
 Telephone: (901) 843-3223  
 Email: [moussallis@rhodes.edu](mailto:moussallis@rhodes.edu)

Office hours: Wed 1:30 – 2:30 PM  
 Tu & Th 2:00 - 3:30 PM  
 and by appointment

### Course materials

Required text: *Financial Accounting, Tools for Business Decision Making*, 6<sup>th</sup> ed., 2011. Kimmel, Weygandt, Kieso. John Wiley & Sons. ISBN: 9780470534779.  
 Recommended: Self-study materials available at textbook student companion website. Go to [www.wiley.com/college/kimmel](http://www.wiley.com/college/kimmel) and scroll down to the book's link (*Financial Accounting, Tools for Business Decision Making* 6<sup>th</sup> ed., Kimmel et al.). Click on "Companion Sites" and then on "Student Companion Site."

### General course information

Course description: Principles of financial accounting that are used to communicate financial information to external parties. The study of financial accounting provides a strong foundation for future courses in business and finance. The student is introduced to accounting concepts, how to record transactions for the three legal forms of business organizations, and how to prepare financial statements.

### Course objectives

- Essential objectives:
- You will **gain factual knowledge** about accounting.
  - You will **learn fundamental principles, generalizations, or theories** that will help you handle accounting situations.
- Important objectives:
- You will **learn to apply course material** to solve problems and make decisions encountered in reading and recording accounting information.

### Grades

4 exams (including the final exam), total	88%
Daily work	<u>12</u>
Total	<u>100%</u>

Homework: Homework will be assigned for almost every chapter. Late homework will not be accepted for any reason. Specific assignments will appear in the homework file in my Public folder. Regular homework completion is essential; it will be graded primarily but not entirely for completeness. You may work with classmates on your homework, but the final product must be your own, not a copy of someone else's work, or of the answer key.

Homework format:

- Write the chapter number, your name, the date, and the time of your class at the top of the first page.
- The homework must be *hand-written*.

Examinations: Exams will consist of multiple-choice and other short exercises, worked problems, and short-answer questions. All exams will be at least partially comprehensive. No make-up exams will be given except for emergencies, as determined by the professor. Permission for making up the final exam will almost never be given.

Once the exam has started, you may not leave the room until you are ready to turn in your

exam. The only exception to this rule is if you are leaving to consult me in my office (if I'm not in the classroom at the time you have a question).

Grading note: At the end of the term, if a person's numerical average is near a different letter grade, I will consider participation (including attendance) in determining whether the final grade is rounded up or down. There will also be a few opportunities to earn a very small amount of extra credit during the semester.

### **Expectations**

Regular participation in class is *necessary* for good results in this class. In particular, it is essential that you read the text, keep up with homework, attend class, prepare for each class, and take notes.

Attendance: While I do not require attendance, I do expect you to come to every class on time. Professional courtesy to the class requires that you not leave early unless you notify me in advance.

Learning accounting is very much a function of regular practice. If you miss classes, it will directly affect how much you learn.

### **Academic ethics and honor code**

The Rhodes Honor Code must be strictly followed. If a student is found in violation of the code, I may impose penalties up to and including an "F" in the course. Academic dishonesty includes using exams from previous semesters and copying (or allowing someone else to copy) any work that is turned in for a grade. It also includes any form of plagiarism.

Your professional reputation as a business person, an accountant, or a holder of any other position, begins in your college classes, and your record for integrity is fundamental to that reputation.

### **Additional resources**

Students with a documented disability in need of special accommodations should contact the Office of Disability Services (Burrow Student Center, extension 3885, [www.rhodes.edu/disabilityservices](http://www.rhodes.edu/disabilityservices)). That office will also direct you to discuss your accommodations with me.

**Tentative schedule. NB: This schedule is subject to change at the instructor's discretion.**

**BUS 241 Section 03 Course number 13304 4 credits**

**Tu-Th 3:30 – 4:45 PM Buckman 222**

		<b>Reading and exams</b>	<b>HW due*</b>
Thursday	<b>Aug 23</b>	Introduction, Chapter 1	
Tuesday	28	Chapters 1, 2	
Thursday	30	Chapter 2	Ch 1
Tuesday	<b>Sept 4</b>	Chapters 2, 3	
Thursday	6	Chapters 2, 3	Ch 2
Tuesday	11	Chapter 3	
	12	(Last day to drop a class)	
Thursday	13	Chapter 3	Ch 3
Tuesday	18	<b>Test 1. Chapters 1, 2, 3.</b>	
Thursday	20	Chap. 4	
Tuesday	25	Chap. 4	
Thursday	27	Chapters 4, 5	Ch 4
Tuesday	<b>Oct 2</b>	Chapter 5	
Thursday	4	Chapter 5	Ch 5
Tuesday	9	<b>Test 2. Chapters (2), (3), 4, 5.</b>	
Thursday	11	Chap. 6	
Tuesday	16	Fall Break. No class.	
Thursday	18	Chap. 6	Ch 6
Tuesday	23	Chapters 6, 7	
Thursday	25	Chapter 7	Ch 8
	26	(Last day to withdraw from a class)	
Tuesday	30	Chap. 8	
Thursday	<b>Nov 1</b>	Chap. 8	
Tuesday	6	<b>Test 3. Chapters (3, 4, 5), 6, 7, 8.</b>	
Thursday	8	Chap. 9	
Tuesday	13	Chap. 9	
Thursday	15	Chapters 9, 10	Ch 9
Tuesday	20	Chap. 10	
	22	Thanksgiving holiday. No class.	
Tuesday	27	Chapters 10, 11	Ch 10
Thursday	29	Chap. 11	
Tuesday	<b>Dec 4</b>	Chap. 11	Ch 11
<b>Final Exam. Chapters 10,11,12, and 3, 4, 5 (multi-step income statement)</b>		Monday, December 10, 8:30 AM	

\* HW due dates are approximate. See Homework assignment sheet in my Public folder for up-to-date deadlines.