Grant W. Newton

BSM 590.22

ADVANCED ACCOUNTING

Summer 2004

West Los Angeles

Session A: Tuesday

6:00 p.m. – 10:00 p.m.

SYLLABUS
Grant W. Newton

TELEPHONE: Office (541) 858-1665 or
Home (541) 773 4129
FAX (541) 858-9187
E-MAIL gnewton@ Pepperdine.edu or gnewton@ccountry.net
Office Hours Tuesdays 5 to 6

Course Description

This course consists of an examination of selected accounting topics (including financial statement analysis): what they are, what they mean and how they are used.

Course Objectives

The primary objective of this course is to provide students with an understanding of how accounting concepts can enhance their decision-making and problem-solving abilities enabling students to become better managers.

Handouts of Selected Articles

Grading

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90-100</td>
</tr>
<tr>
<td>B</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
</tr>
<tr>
<td>D</td>
<td>60-69</td>
</tr>
<tr>
<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
</table>

Final Grade

Midterm exam 30%
Final exam 40%
Case Analysis and assignments 20%
Class participation and attendance 10%

Attendance Policy

Students are expected to be in class; please let me know in advance if you are unable to attend. Absences will result in a lower final grade.
Conduct

“The University expects from all of its students and employees the highest standard of moral and ethical behavior in harmony with its Christian philosophy and purposes. Engaging in or promoting conduct or lifestyles inconsistent with traditional Christian values is not acceptable.

The following regulations apply to any person, graduate or undergraduate, who is enrolled as a Pepperdine University student. These rules are not to be interpreted as all-inclusive as to situations in which discipline will be invoked. They are illustrative, and the University reserves the right to take disciplinary action in appropriate circumstances not set out in this catalog. It is understood that each student who enrolls at Pepperdine University will assume the responsibilities involved by adhering to the regulations of the University. Students are expected to respect order, morality, personal honor, and the rights and property of others at all times. Examples of improper conduct for which students are subject to discipline are as follows:

- Dishonesty in any form, including plagiarism, illegal copying of software, and knowingly furnishing false information to the University.
- Forgery, alteration, or misuse of University documents, records, or identification.
- Failure to comply with written or verbal directives of duly authorized University officials who are acting in the performance of assigned duties.
- Interference with the academic or administrative process of the University or any of the approved activities.
- Otherwise unprotected behavior that disrupts the classroom environment.
- Theft or damage to property.
- Violation of civil or criminal codes of local, state, or federal governments.
- Unauthorized use of or entry into University facilities.
- Violation of any stated policies or regulations governing student relationships to the University.

Disciplinary action may involve, but is not limited to, one or a combination of the alternatives listed below:

- **Dismissal** – separation of the student from the University on a permanent basis.
- **Suspension** – separation of the student from the University for a specified length of time.
- **Probation** – status of the student indicating that the relationship with the University is tenuous and that the student’s records will be reviewed periodically to determine suitability to remain enrolled. Specific limitations to and restrictions of the student’s privileges may accompany probation.” GSBM Catalog, pgs. 192-193.

Students are subject to the provisions of CODE of Honor for MBAM students.

Policy on Disabilities

*Assistance for Students with Disabilities*

“Students with disabilities, whether mental or physical, are encouraged to contact the Equal Opportunity Office before the academic year begins or soon after classes are in session. This office will assist each student by providing general information about campus facilities and available resources. The office will assist in providing reasonable accommodation to students with disabilities pursuant to applicable laws. Inquiries should be directed to equal opportunity officer, Dr. Calvin H. Bowers, (310) 456-4208. (Students who wish to file a formal grievance should refer to the “Nondiscrimination Policy,” which is listed in the “Legal Notices” section of this catalog.)” GSBM Catalog, pg. 31.
## Schedule of Classes

<table>
<thead>
<tr>
<th>Session</th>
<th>Readings</th>
<th>Accounting Topics</th>
<th>Problem/Case Assignments</th>
</tr>
</thead>
</table>
| 1       | Chapter 11  
Review chapter 3 | Financial Statement Analysis | 11-10; |
| 2       | Chapter 12  
Managerial Accounting and Cost-Volume-Profit Relationships | 11-14, 12-14  
12-20; |
| 3       | Chapter 13  
Handout 1  
Activity Based Costing | 13-16;, Suppl. Prob 1 and 2  
Case Assignment 1 |
| 4       | Chapter 14  
Handout 2  
Cost Analysis for Planning  
Midterm Examination | 13-24; 14-16; 14-18; Suppl. Prob. 3  
Case Assignment 2 (14-19 or 14-21) |
| 5       | Chapter 15  
Cost Analysis for Control | 15-12; 15-16; 15-18; 15-20; Suppl. Prob 4  
Case Assignment 3 |
| 6       | Chapter 16  
Handout 3  
Cost Analysis for Decision Making | 16-14; 16-16; Suppl. Prob 5  
Case Assignment 4 |
| 7       | Accounting—The Future  
Final Examination |  
Case Assignment 5 |

All readings are from Marshall, unless otherwise noted.