PEPPERDINE UNIVERSITY
THE GEORGE L. GRAZIADIO
SCHOOL OF BUSINESS AND MANAGEMENT

PROFESSOR CHUCK MCPEAK
MBAM-591.18
FINANCIAL ACCOUNTING
Fall 2003 Session A
WEDNESDAY
1PM-5PM
MALIBU

SYLLABUS
FINANCIAL ACCOUNTING
MBAM-591.18
FALL 2003 SESSION A

Wednesday 1PM-5PM
Malibu
Office (310) 506-4875
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217 23rd St.
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Manhattan Beach CA 90266 Email cmcpeak@pepperdine.edu

Course Description
This course, which is for students with no previous study in accounting, presents accounting principles and concepts that provide the foundation for the measurement and communication of financial data. Specific topics include valuation of resources, accounting for debt and equities, income determinants, performance measurement, and analysis of cash flow.

Course objectives
At the conclusion of this course the student should be able to demonstrate the following managerial level skills:
1. Prepare and analyze an income statement, balance sheet, and statement of cash flow.
2. Analyze the annual report of a public company.
3. Analyze emerging issues such as revenue recognition and restructuring costs.
4. Communicate accounting data orally and in writing.
5. Understand the ethical, global and regulatory issues of accounting.
6. Understand and use the information technology of accounting.
7. Analyze contemporary accounting issues in a small group.

Text and Course Materials
2. Laptop computer
3. Calculator

Grading

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100-95%  A  Superior Work
94.99-91%  A-  
90.99-87%  B+  
86.99-81%  B  Solid Graduate Level Work
80.99-77%  B-  
76.99-73%  C+  
72.99-67%  C  Sub-par Graduate Work
66.99-63%  C-  
Below 63%  D  

Attendance Policy
The student should arrive at the first class session with the textbook and a calculator. In addition the student should have read pages 1-15 and Chapter 2. It will be impossible for a student to miss the first class session and satisfactorily complete this course.

Accordingly, **A STUDENT WHO DOES NOT ATTEND THE FIRST CLASS SESSION, OR WHO ARRIVES LATE OR LEAVES EARLY, WILL BE DROPPED FROM THE COURSE.**

Laptop Computer:
During 4 of the class sessions the students will work with their laptops using the General Ledger Software which came with the textbook. Many of the homework problems will be done using this software. During a fifth class session, the students will work with their laptops using Excel. The class sessions at which the laptops will be used are indicated in the BRING column of the attached schedule.

General Ledger Software
There will be a tutorial on the use of the software during the second class session. If you decide to explore the General Ledger software before the tutorial, be certain to do the following:
FIRST: Make a backup of the data disk. If you have the capability, it is also advisable to make a copy of the Program CD.
SECOND: Read page 22 of the instruction manual. You will see a NOTE on page 22 which tells you not to remove the data disk until you have exited the General Ledger software. **If you remove the data disk while the General Ledger software is still active, it will invalidate your data disk.**

Office Hours
I will be available in the office during the following hours:
- Monday  12 until 2 PM
- Wednesday  5 until 6 PM
- Thursday  5 until 6 PM

Telephone Hours
Please feel free to call me anytime between 9AM and 9PM. If I am not in, I will return your call.
**Homework**
All HAND-IN problems are due at the beginning of class. I will review the originals and return them the following week. If you are unable to attend a class, send your homework with another student; or mail, FAX or Email it in time for me to receive it by the morning of the class. Each homework assignment turned in complete, on time, and on a computer when required, will be worth 1 point. Any homework turned in incomplete, late, or not on a computer when required, will be worth less than 1 point. The solutions will be delivered either manually or electronically. No homework will be accepted after the solutions are distributed or posted. On the attached schedule, the homework problems that are **boldfaced and underlined** are to be done on the General Ledger software. The problems that are **in italics** are to be done on Excel and Word.

**Teamwork and Individual Work**
In the workplace, some tasks are completed by an individual and some are completed by a team. The course emphasizes the importance of both. The Individual Project and the weekly homework assignments are to be accomplished on an individual basis whereas the Team Project is to be accomplished on the team basis. If two students turn in homework or an Individual Project, which are identical or nearly identical, each student will receive one-half of the points.

**Workload**
Beginning with the first week of class, the workload will be extremely heavy. Be prepared to spend several hours each week reading the chapters, doing the homework, and working on the Individual Project and the Team Project. You will find that if you miss a class, you will fall behind and your grade will suffer. **IF IT IS LIKELY THAT YOU WILL MISS TWO CLASSES, YOU SHOULD DROP THIS COURSE.** It will be extremely difficult to obtain a passing grade.

**Policy on Disabilities**
Students with disabilities are encouraged to familiarize themselves with the University’s Policies on Disabilities on page 33 of the GSBM Catalog or contact the University’s equal opportunity officer, Dr. Calvin H. Bowers, at (310) 506-4208.

**Conduct**
GSBM students are expected to respect personal honor and the rights and property of others at all times. The University rules on conduct can be found on pages 221-222 of the GSBM catalog.
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<th>Session</th>
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<td>Team Presentations&lt;br&gt;FINAL EXAM---Sessions 3, 4, 5, &amp; 6</td>
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