Course Description
Understand and apply the concepts, principles, and underlying techniques of financial and managerial accounting, focusing in particular on the basic accounting model, preparation of required financial statements pursuant to U.S. GAAP, cost behavior, including the relationship of costs to sales volume and profit, cost estimation, and relevant costs for special managerial decision-making. No prerequisites are necessary. Course is credit/no credit.

Required Textbook and Material

Basis of Grade
- Final Exam 175 points (35%)
- Quizzes (5) 150 points (30%)
- Homework 100 points (20%)
- Professionalism 75 points (15%)

Grading Scale
Pass > 80% of cumulative points

Exams
The final exam will contain a combination of multiple choice questions, analytical problems, or short essay questions (responses must be in complete sentences and in paragraph form as appropriate). No notes or books will be allowed. The exam must be taken when scheduled. No points can be earned for a missed exam. You may review the results of your final exam in my office by appointment if you wish. No make-up exams can be granted.

Quizzes
There will be five detailed quizzes during the quarter. Each quiz will be given sometime during the class. You will be allowed thirty minutes to complete each quiz administered. If you are late to class, it may reduce your time available to complete the assigned quiz. Some of the quizzes may be peer-corrected in class, randomly and anonymously, for immediate feedback. No make-up quizzes can be granted.

Homework
Homework assignments are due weekly, following the related class lectures and workshops (see Appendix A). The assignments are intended to reinforce the concepts and techniques of the readings and lectures, and are to be done on your own. Homework is due thirty minutes before the start of class on
the dates shown on Appendix A, below, as well as on the My Business Course website. Even though the due dates may have lapsed, the assigned homework will remain available for your review until the final exam. See Appendix A for a list of the assigned homework. Depending on your background, you may need to set aside as much as three-to-four hours a week to complete the assigned homework.

**Professionalism**
Professionalism is an important success factor in your career and is included in the course grading criteria for that reason. For this class, a passing grade in professionalism would be based on frequency of class attendance, and adequacy of class preparation, attention, and participation. Although such criteria are subjective, similar to what you will encounter throughout your professional career, you are welcome to seek feedback from me at any time during the course.

<table>
<thead>
<tr>
<th>Class Schedule</th>
<th>Tentative Sequence of Topics</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 26</td>
<td><strong>Introduction to Financial Accounting</strong>  &lt;br&gt; Preparing Financial Statements</td>
<td>Dyckman Ch. 1, pp. 4-20  &lt;br&gt; Dyckman Ch. 2, pp. 44-70</td>
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<td>July 03</td>
<td><strong>Adjusting Accounts</strong>  &lt;br&gt; Statement of Cash Flows (indirect method only)  &lt;br&gt; Quiz 1 (Ch. 1-2)</td>
<td>Dyckman Ch. 3, pp. 102-122  &lt;br&gt; Dyckman Ch. 4, pp. 158-181</td>
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<tr>
<td>July 10</td>
<td><strong>Reporting Revenues and Receivables</strong>  &lt;br&gt; Reporting Expenses and Inventory</td>
<td>Dyckman Ch. 6, pp. 272-288  &lt;br&gt; Dyckman Ch. 7, pp. 328-344</td>
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<td>July 17</td>
<td><strong>Reporting Long-Term Assets (tangible)</strong>  &lt;br&gt; Reporting Long-Term Assets (intangible)  &lt;br&gt; Quiz 2 (Ch. 3-4, 6)</td>
<td>Dyckman Ch. 8, pp. 374-383  &lt;br&gt; Dyckman Ch. 8, pp. 380-386</td>
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<tr>
<td>July 24</td>
<td><strong>Current and Long-Term Liabilities</strong>  &lt;br&gt; Stockholders’ Equity  &lt;br&gt; Quiz 3 (Ch. 7-8)</td>
<td>Dyckman Ch. 9, pp. 414-427; 429-431  &lt;br&gt; Dyckman Ch. 11, pp. 518-529</td>
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<tr>
<td>July 31</td>
<td><strong>Introduction to Managerial Accounting</strong>  &lt;br&gt; Cost Behavior, Cost Estimation, and Cost Drivers  &lt;br&gt; Cost-Volume-Profit Analysis  &lt;br&gt; Quiz 4 (Ch. 9-11)</td>
<td>Dyckman Ch. 13, pp. 620-629; 635-638  &lt;br&gt; Dyckman Ch. 14, pp. 650-662  &lt;br&gt; Dyckman Ch. 15, pp. 686-703</td>
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<tr>
<td>August 7</td>
<td><strong>Relevant Costs and Special Decision-making</strong>  &lt;br&gt; Quiz 5 (Ch. 13-15)  &lt;br&gt; Final Exam review (as time permits)</td>
<td>Dyckman Ch. 16, pp. 728-745</td>
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<tr>
<td>August 14</td>
<td><strong>Final Exam</strong></td>
<td>Comprehensive</td>
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Learning Outcomes
To succeed in this course, you must satisfactorily demonstrate Learning Outcome #3 in accordance with the MPAC accounting curriculum map:

| 1. Recommend a course of action to a prospective client by using a framework or model to analyze financial statements and other relevant data. (Low impact) |
| 2. Evaluate the accounting implications of an economic event by applying the principles, standards, and practices of financial accounting. (Low impact) |
| 3. Advise stakeholders of how strategic business risks relate to internal controls, financial reporting, tax, and/or audit using authoritative literature, fieldwork, surveys, archival, or other research data. (Low impact) |
| 4. Synthesize accounting information within the context of other business functions to inform the business decision-making process. (Medium impact) |
| 5. Construct arguments for and against alternative accounting decisions by weighing the ethical, stakeholder, and stewardship implications of each. (Low impact) |

Class Sessions
Each class will include a mix of teaching techniques designed to form a workshop environment; namely, short, relevant lectures on the key topics from the assigned readings, review of the e-lectures as required, and in-class, analytical problem-solving sessions performed in teams and intended to prepare students, in part, for the homework/quizzes to follow. The first .5 hour of each class will be set aside for class questions, so that all students may benefit from the answers provided. Questions are expected and encouraged.

Readings
Textbook chapters should be read prior to each class as assigned (see class schedule above), excluding appendices, but focusing only on the applicable learning objectives by chapter as shown in Appendix A, below.

Supplemental Readings
None required. Wall Street Journal, Fortune, Business Week, and www.cfo.com are suggested.

Attendance
The expectation is that you attend every class, arriving on time and well-prepared for each class session, having completed the assigned e-lectures and readings.

Technology
To minimize distractions and disruptions in class, please limit use of electronic devices to classroom-related activities. Only nonprogrammable calculators will be allowed for the quizzes and the final exam.

My Business Course
Each class assignment contains e-lectures, “guided examples,” and homework assignments. The e-lectures are to be reviewed prior to the related class (and the homework is to be completed following the class as stated above). Please use the guided examples at your discretion. In the interest of time, focus on those that relate to the course learning objectives. Please contact: My Business Course Tech Support at 1-630-504-0505 or submit a ticket on the My Business Course website if you encounter problems with accessing or completing the assigned e-lectures and homework on-line.

Accounting Tutors
Tutoring is provided through the Accounting Department. Contact information will be provided as it becomes available. You should maximize your use of the tutoring program to the extent required.
APPENDIX A

HOMEWORK ASSIGNMENTS

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Class</th>
<th>Homework Due Date</th>
<th>Chapter 1</th>
<th>Assigned Homework</th>
<th>Applicable Learning Objectives</th>
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<tr>
<td>1</td>
<td>6-26-2018</td>
<td>7-03-2018</td>
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<td></td>
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<td>2</td>
<td>7-03-2018</td>
<td>7-10-2018</td>
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<td>P3-41</td>
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<td></td>
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<td>4*</td>
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<td>3</td>
<td>7-10-2017</td>
<td>7-17-2018</td>
<td>6</td>
<td>E6-34, P6-43</td>
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<td>7</td>
<td>E7-26, E7-28</td>
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<td>4</td>
<td>7-17-2018</td>
<td>7-24-2018</td>
<td>8</td>
<td>E8-22, E8-24, E8-27, E8-31, P8-36</td>
<td>1, 2, 3, 4**; 5</td>
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<td>5</td>
<td>7-24-2018</td>
<td>7-31-2018</td>
<td>9</td>
<td>M9-19 (a and b only), M9-27, M9-29, M9-33, E11-40, E11-48</td>
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<td>6</td>
<td>7-31-2018</td>
<td>8-07-2017</td>
<td>13</td>
<td>M13-13, E13-26</td>
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<td>7</td>
<td>8-07-2018</td>
<td>8-14-2017</td>
<td>16</td>
<td>E16-21, E16-24</td>
<td>1, 2, 3, 4, 5, 6, 7****</td>
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</table>

* Indirect method only  
** Operating gains and losses only  
*** Reporting of bond financing only  
**** Excluding Theory of Constraints

1 Bolded chapters indicate location of related HW assignment in My Business Course

APPENDIX B

REGISTRATION: MY BUSINESS COURSE

You must use My Business Course to complete and submit homework and to review assigned e-lectures.

COURSE INFORMATION

Course Name: ACCT5000:01-Fundamentals of Accounting  
Course ID: 7037-33084  
Student Link: https://mybusinesscourse.com/?code=7037-33084

ACCESS OPTIONS

Option 1  
Enter Access Code  
Locate the access code inside your new textbook OR if you’ve purchased an eBook check your email.

Option 2  
Purchase eBook (w/Course Access)  
Access to My Business Course is free with the purchase of an eBook.

Option 3  
Purchase Course Access Only  
If you do not have an access code from a new textbook or eBook purchase, you can purchase access to your course here.

REGISTRATION WITH STUDENT ENROLLMENT LINK

Use the information below to register for your Instructor-led section:
1. Follow or copy & paste the Student Enrollment Link into your browser  
2. Select "Enroll"  
3. Create an account, or login with an existing account  
4. Choose the appropriate Access Option

STUDENT SUPPORT

View the user guide: https://mybusinesscourse.com/user_guide/student  
To contact support directly, please visit: https://mybusinesscourse.com/support

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ACCESS OPTIONS

Option 1  
Enter Access Code  
Locate the access code inside your new textbook OR if you’ve purchased an eBook check your email.

Option 2  
Purchase eBook (w/Course Access)  
Access to My Business Course is free with the purchase of an eBook.

Option 3  
Purchase Course Access Only  
If you do not have an access code from a new textbook or eBook purchase, you can purchase access to your course here.

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To contact support directly, please visit: https://mybusinesscourse.com/support

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APPENDIX C
Academic Resources/Policies

Academic Resources
- Library and Learning Commons (http://www.seattleu.edu/learningcommons/)
  (This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, and Math Lab)
- Academic Integrity Tutorial (found on SU Online)

Academic Policies on Registrar website
(https://www.seattleu.edu/registrar/academics/performance/)
- Academic Integrity Policy
- Academic Grading Grievance Policy
- Professional Conduct Policy (only for those professional programs to which it applies)

Notice for students concerning Disabilities
If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff located in Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through this process.