

**MBAD 5131M 087**  
**Financial Accounting**  
**Spring 2009**

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**Text:** *Jamie Pratt, **Financial Accounting in an Economic Context**. John Wiley and Sons, 7<sup>th</sup> Edition: ISBN: 978-0-470-12882-4*

*If you have any trouble finding a copy of the text a digital and printable version can be purchased online at <http://www.coursesmart.com/9780470128824>*

**Course Description:** This course is an introductory course in financial accounting for MBA students with some financial management applications and techniques. It is an important course for MBA students because so much in business depends on financial accounting information. Managers use this information to make critical decisions about the firm; their performance is frequently evaluated against financial accounting information; financial accounting affects lending agreements, the capital markets, venture capital and other sources of funds used for business creation or expansion; and accounting itself governs the way managers think and behave during their careers. During the course of the semester, we will cover the conceptual foundations, techniques, and applications of financial accounting, and especially emphasize the use of accounting information for internal decision making within the firm.

**Course Objectives:** The primary objective of the course is for students to learn about accounting as an information development and communication function that supports decision making by managers. Upon completion of this course, students will

1. understand the purposes of accounting and the uses and limitations of accounting information;
2. understand some of the methods used in accounting to produce financial information
3. understand how to interpret financial information;
4. possess enhanced analytical, communication, inter-personal, and critical-thinking skills for success in business; and
5. understand the global perspective of accounting.

**Performance Evaluation:**

Test 1	30 percent
Test 2	30
Test 3	<u>40</u>
Total	<u>100</u>

Final grades will be based on total points earned. Generally a 10-point scale will be used.

**Class Policies:**

Attendance and Participation: Your attendance and participation are important elements of the learning process. Please arrange your schedule to be at class on time each night we meet. If you are unable to attend a class please let me know in advance. Failure to both attend and participate will result in a downward adjustment of your grade.

Website: I will distribute on my website class outlines for each chapter. Please print these and bring them to class. Your homework assignment for each unit will also be included with these outlines.

Consultations: I will be arriving on Thursday evenings, and will be on campus on Friday afternoons and Saturday. If you need to meet with me, I am sure we can find a time and place to meet while I am in Monterrey. Also, I check email almost every day, so if you have a question while I am away please send a message.

Academic Integrity: Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity (see UNC Charlotte Catalog). The code forbids cheating, fabrication or falsification of information, multiple submission of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor, and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to U. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

### Course Schedule (Tentative)

Dates	Day	Time (Monterrey)	Format	Topic	Chapters
1/22	Th	6:00-7:30	Remote	Course Introduction	-
1/30	F	6:00-9:30	Live	Unit 1	1-4,6
1/31	S	9:00-5:00	Live		
2/12	Th	6:00-8:30	Remote	Q&A/Test 1	1-4,6
2/20	F	6:00-9:30	Live	Unit 2	7-10
2/21	S	9:00-5:00	Live		
3/5	Th	6:00-8:30	Remote	Q&A/Test 2	7-10
3/20	F	6:00-9:30	Live	Unit 3	11-14,5
3/21	S	9:00-5:00	Live		
4/2	Th	6:00-8:30	Remote	Q&A/Test 3 (Comprehensive Final)	1-14