Course Syllabus

Course Title: Financial & Managerial Accounting
Course # & Sec.: U44 263 BUS
Credit Hours: 3
Term: Fall 2017
Day & Time: Thursday (6:30 – 8:30 p.m.)

Instructor: Lyndee Downs
Phone (Day): 314-603-3921
Email: Ldowns01@gmail.com

Course Description
The course is designed to provide you with an understanding of how financial and managerial accounting function within the common forms of business, such as sole proprietorships, partnerships, and corporations. It will cover topics related to merchandising businesses and manufacturing concerns. The course begins with the basics for analyzing and recording financial transactions and continues through an overview management accounting. The topics covered in this course should prepare students for the companion course, Corporate Strategic and Financial Planning, to be offered in Spring 2016. (Recommended for the Liberal Arts & Business Certificate.)

Incoming Student Competency
Students will be asked to participate in class discussions and exercises and need the ability to learn and apply basic accounting principles and practices.

Course Objectives
- Develop knowledge of the role of accounting concepts and procedures in business organizations.
- Become proficient in analyzing, recording and reporting financial information at the end of an accounting period.
- Develop an understanding of how accounting information is essential as an operating and as a management tool.

Required Text & Materials
- Required materials for each class include: Calculator, pen/pencil, paper and textbook.

Course Content
August 31
Chapter 1
Introduction to Accounting & Business

September 7
Chapter 2
Analyzing Transactions

September 14
Chapter 3
The Adjusting Process

September 21
Chapter 4
Completing the Accounting Cycle
September 28
Chapter 5
Accounting for Merchandising Businesses

October 5
Chapter 7
Sarbanes-Oxley, Internal Controls & Cash

October 12
**Mid-Term**

October 19
Chapter 8
Receivables

October 26
Chapter 10
Current Liabilities & Payroll

November 2
Chapter 14
Statement of Cash Flows

November 9
Chapters 16 & 17
Managerial Accounting Concepts & Principles
Job Order Costing

November 16
Chapter 18
Process Cost Systems

November 23
No Class

November 30
Final Exam Review

December 7
No Class

December 14
**Final Exam**
Grading:
- Two (2) Exams - 100 points each
- Four (4) Quizzes – 20 points each
- Homework Assignments & Class Participation – 5-20 points each assignment

The course grade for each student will be determined by the total number of points earned during the semester divided by the total number of points available for exams, quizzes, homework and class participation.

Special Policies:
- The syllabus is subject to change at the instructor’s discretion.
- Students are responsible for reading and understanding the syllabus.
- Student grades are confidential and will not be given over the phone.
- Attendance is mandatory.
  - If a student is going to be late to class, needs to leave early or is going to miss a class; it is the student’s responsibility to notify the instructor no later than 4:00 p.m. on the day of that class. Failure to do so will result in an unexcused absence.
  - Leaving early or arriving over 45 minutes late is equal to an absence.
  - Two unexcused absences will result in an automatic letter grade reduction of the total average final grade for the class.
  - Three unexcused absences will result in an automatic grade of F in the course.
- The instructor will give you at least one week’s notice of all quizzes and exams. Exams begin at the designated time on the assigned dates. If a student is unable to attend class on the night of an exam, arrangements must be made with the instructor in advance. Failure to do so will result in a 0-grade for that exam.
- Homework assigned to students is due prior to or by the beginning of class on the night it is due. If the assignment is late, points will be deducted.
- Cheating and plagiarism are expressly forbidden and will be enforced according to School policy.