
FINANCIAL ACCOUNTING in Fall 2019 (BA2001B)

Course Code	BA2001B	Professor(s)	Natalya Shiryaeva
Prerequisites	None	Office Number	G-2A03
Class Schedule	MR: 15:20-16:40 in G-113	Office Hours	M/R 14:00-15:00 and by appointment
Credits	4	Email	nshiryaeva@aup.edu
Semester	Fall 2019	Office Tel. Ext.	674

Course Description

This course introduces you to financial accounting - the language of business. You will learn about the role of accounting in business, and you will be able to understand and analyze financial statements. At the end of the semester you will present a financial analysis for a company of your choosing.

Course Learning Outcomes

Be able to understand and analyze an income statement and balance sheet
Be able to use financial ratios to analyze a firm's financial position
Work collaboratively to present a financial analysis
Understand each piece of the financial accounting cycle

General Education

Course Outline

This is a tentative course schedule and will be revisited as the course progresses.

Week	Date	Content (Note 1: Ch1-P1 means Chapter 1 – Part 1)

I	Sep 2	Ch1–P1: Business decision and financial accounting
	Sep 5	Ch1–P2: Business decision and financial accounting
II	Sep 9	Ch2–P1: The balance sheet
	Sep 12	Ch2–P2: The balance sheet
III	Sep 16	Ch2–P2: The balance sheet
	Sep 19	Ch3–P1: The income statement
IV	Sep 23	Ch3–P2: The income statement
	Sep 26	Ch3–P3: The income statement
V	Sep 30	Exam #1
	Oct 3	Ch4–P1: Adjustments, financial statements and financial results
VI	Oct 7	Ch4–P2: Adjustments, financial statements and financial results
	Oct 10	Ch4–P3: Adjustments, financial statements and financial results
VII	Oct 14	Ch6–P1: Merchandising operations and multistep income statement
	Oct 17	Ch6–P2: Merchandising operations and multistep income statement Financial Analysis Project –Deliverable #1 - Due at the beginning of class today <i>Mid-Semester grades provided on Student Portal</i>
VIII	Oct 21	Ch7–P1: Inventory and cost of goods sold
	Oct 24	Ch7–P2: Inventory and cost of goods sold
IX	Oct 28	Exam #2
	Oct 31	<i>October 30th – November 3rd, fall break (no classes)</i>
X	Nov 4	Excel basics – what you need to know to complete deliverable #2 of your project <i>Last day to Withdraw or choose Credit/No Credit Option is Friday, Nov 4th</i>
	Nov 7	Ch8: Receivables & bad debt expense
XI	Nov 11	<i>Amnestice Day: No classes</i>
	Nov 14	Ch9–P1: Long-lived tangible and intangible assets
XII	Nov 18	Ch9–P2: Long-lived tangible and intangible assets Financial Analysis Project –Deliverable #2 - Due via the link on BlackBoard by 12:00 today
	Nov 21	Ch10: Liabilities
XIII	Nov 25	Ch11: Stockholders' equity
	Nov 28	What you need to know to prepare your Financial Analysis Presentations
XIV	Dec 2	Ch13: Measuring & evaluating financial performance
	Dec 5	Financial Analysis presentations Financial Analysis Project –Deliverable #3 - Due via the link on BlackBoard by 9:00AM today
	Dec 16	Exam #3 – students must take the exam with the class in which they are registered BA2001A: Monday, December 16, 12noon

BA2001B: Monday, December 16, 3 PM

Textbooks

Title	Author	Publisher	ISBN	Required
Fundamentals of Financial Accounting 5TH ED, *with CONNECT*	Phillips, Libby & Libby	McGraw-Hill	9780077174101	Yes

Attendance Policy

Students studying at The American University of Paris are expected to attend ALL scheduled classes, and in case of absence, should contact their professors to explain the situation. It is the student's responsibility to be aware of any specific attendance policy that a faculty member might have set in the course syllabus. The French Department, for example, has its own attendance policy, and students are responsible for compliance. Academic Affairs will excuse an absence for students' participation in study trips related to their courses.

Attendance at all exams is mandatory.

IN ALL CASES OF MISSED COURSE MEETINGS, THE RESPONSIBILITY FOR COMMUNICATION WITH THE PROFESSOR, AND FOR ARRANGING TO MAKE UP MISSED WORK, RESTS SOLELY WITH THE STUDENT.

Whether an absence is excused or not is ALWAYS up to the discretion of the professor or the department. Unexcused absences can result in a low or failing participation grade. In the case of excessive absences, it is up to the professor or the department to decide if the student will receive an "F" for the course. An instructor may recommend that a student withdraw, if absences have made it impossible to continue in the course at a satisfactory level.

Students must be mindful of this policy when making their travel arrangements, and especially during the Drop/Add and Exam Periods.

Grading Policy

Other
