
FINANCIAL ACCOUNTING in Spring 2019 (BA2001B)

Course Code	BA2001B	Professor(s)	Diane Bonneau
Prerequisites	None	Office Number	Grenelle - G2A02
Class Schedule	MR: 13:45-15:05 in G-113	Office Hours	Send an email with your class schedule & I will offer you a time that is convenient for you
Credits	4	Email	dbonneau@aup.edu
Semester	Spring 2019	Office Tel. Ext.	01 40 62 06 97

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

This course does not fulfill any General Education requirement.

Course Outline

Jan 21	Chapter 1: BUSINESS DECISIONS & FINANCIAL ACCOUNTING – Part 1
Jan 24	Chapter 1: BUSINESS DECISIONS & FINANCIAL ACCOUNTING – Part 2
Jan 28	Chapter 2: THE BALANCE SHEET – Part 1
Jan 31	Chapter 2: THE BALANCE SHEET – Part 2
Feb 4	Chapter 2: THE BALANCE SHEET – Part 3
Feb 7	Chapter 3: THE INCOME STATEMENT – Part 1
Feb 11	Chapter 3: THE INCOME STATEMENT – Part 2
Feb 14	Chapter 3: THE INCOME STATEMENT – Part 3
Feb 18	Exam #1
Feb 21	Chapter 4: ADJUSTMENTS, FINANCIAL STATEMENTS & FINANCIAL RESULTS – Part 1
Feb 25	Chapter 4: ADJUSTMENTS, FINANCIAL STATEMENTS & FINANCIAL RESULTS – Part 2
Feb 28	Chapter 4: ADJUSTMENTS, FINANCIAL STATEMENTS & FINANCIAL RESULTS – Part 3
March 4 – March 15: SPRING BREAK	
Mar 18	Chapter 6: MERCHANDISING OPERATIONS & THE MULTISTEP INCOME STATEMENT – Part 1 <i>Mid-Semester grades provided on Student Portal</i>
Mar 21	Chapter 6: MERCHANDISING OPERATIONS & THE MULTISTEP INCOME STATEMENT – Part 2 Financial Analysis Project –Deliverable #1 - Due at the beginning of class today
Mar 25	Chapter 7: INVENTORY & COST OF GOODS SOLD – Part 1
Mar 28	Chapter 7: INVENTORY & COST OF GOODS SOLD – Part 2
Apr 1	Exam #2
Apr 4	Excel basics – what you need to know to complete deliverable #2 of your project Last day to Withdraw or choose Credit/No Credit Option is Friday, April 5
Apr 8	Chapter 8: RECEIVABLES & BAD DEBT EXPENSE
Apr 11	Chapter 9: LONG-LIVED TANGIBLE & INTANGIBLE ASSETS – Part 1
Apr 15	Chapter 9: LONG-LIVED TANGIBLE & INTANGIBLE ASSETS – Part 2 Financial Analysis Project –Deliverable #2 - Due via the link on BlackBoard by 12:00 today
Apr 18	Chapter 10: LIABILITIES
Apr 22	Easter Monday – No Classes
Apr 25	Chapter 11: STOCKHOLDERS' EQUITY
Apr 29	What you need to know to prepare your Financial Analysis Presentations
May 2	Chapter 13: MEASURING & EVALUATING FINANCIAL PERFORMANCE
May 6	Financial Analysis presentations

	Financial Analysis Project –Deliverable #3 - Due via the link on BlackBoard by 9:00AM today
	Exam #3 – students <u>must</u> take the exam with the class in which they are registered
	BA2001A: Thursday, May 16, 12noon
	BA2001B: Monday, May 13, 12noon

Textbooks

Title	Author	Publisher	ISBN	Required
Fundamentals of Financial Accounting	Phillips, Libby & Libby	McGrawHill	9780077174101	Yes

Attendance Policy

AUP 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.

My Attendance Policy: You are adults, and you are paying a lot of money to attend this

university. You do not need to contact me if you aren't coming to class; I will know you aren't there. I will send Excessive Absence notices when appropriate, so that your advisor and Student Development are aware that you are missing class. However, you do not need to bring me a doctor's note. If you are smart, you will come to every class. This gives you the best chance of succeeding in this course. If you tend to miss class, it is extremely likely that you will fail this course. You **MUST** attend all exams.

Grading Policy

Homework: 15%, Exams (3): 75%, Financial Analysis project: 10%

Other

Course Tutors: Farouk Adekunle and Thor Hartwick are the course tutors and they will offer a total of four periods of tutoring each week. Find their office hours on BlackBoard or in ARC.

Homework: Homework is due at 12:00 noon before EVERY class period, and homework will not be accepted after that time for any reason. Homework for this course is provided on the McGraw-Hill Connect website; you will find a link to this site on Blackboard. The first assigned homework will not count in the homework grade. You should use this assignment to uncover any potential technical glitches on your end, but ALL homework assignments after the first will be counted. Note: if you get an answer incorrect, you can rework it, and your homework will adjust to show the newer attempt. If you persevere, you can get 100% on every homework. An additional, "LearnSmart" assignment will be assigned for each chapter. These assignments are adaptive. For each incorrect answer, you will be directed to the eBook where the concept is explained, so that you can review the concept. Then you will be asked additional questions. You won't be able to move on in the assignment until you get sufficient correct answers for a given concept. Once you answer all the questions correctly, you will have earned 100% for the LearnSmart assignments. Homework doesn't have to be completed all at once; you can save your work-in-process and return to it later. However, homework is automatically submitted on the due date at 12:00PM, regardless of how much is completed. If you take this work seriously, you have an excellent chance of success in this course. If not, I will probably see you again next semester.

Financial Analysis Assignment: You will do a financial analysis for a publicly traded company of your choosing, and present the results, as part of a team, at the end of the semester. See BlackBoard for a complete explanation of this assignment including due dates for the three deliverables.

