

381122: Principles of Financial Accounting II (Online)

MGMT-X 1B

Summer 2021 Section 1 4 Credits 06/21/2021 to 09/05/2021 Modified 06/23/2021

Description

The second in a two-course Principles of Financial Accounting sequence, this course covers corporations, analysis and interpretation of financial statements, and statements of cash flows, as well as examines accounting for operations of departments and manufacturing. Additional topics include cost accounting systems and variable costing; budgeting as an aid to planning and control; authorization and issuance of capital stock; as well as reporting the results of operations, bonds payable, income taxes, and business decisions. Transferable for UC credit.

Outcomes

Upon completion of the course, the student will understand Generally Accepted Accounting Principles (GAAP) as they apply to corporations, including accounting for investments in marketable securities, long term liabilities, preparation of the statement of cash flows, and financial statement analysis. In addition, the student will grasp the meaning of managerial accounting, and the processes and procedures employed in accounting for manufacturing operations, including various costing systems, CVP analysis, and operational and capital budgeting. This course is to be completed in eleven weeks. Since most participation is asynchronous, you may log in at any time. You can also review material from prior weeks at any time.

Students who complete the course will be familiar with the following:

1. Accounting for capital stock transactions
2. Accounting for investments in marketable securities.
3. Accounting for liabilities
4. Preparation of the cash flow statement
5. Financial statement analysis.
6. The language of managerial accounting
7. Various manufacturing costing systems.
8. Operational and capital budgeting issues and methods.

Materials

Accounting Principles w/Wiley Plus

Author: Weygandt/Kimmel/Kieso

Edition: 13th

Required

- **TEXTBOOK OPTIONS**

In addition to the UCLA Bookstore, you may purchase the textbook and access code to WileyPlus at Amazon.com and through CourseSmart.com.

- **WILEY PLUS**

All homework, quizzes, and exams will be completed using the Wiley Plus feature included with your textbook purchase. You will find links to the Wiley assignments in the weekly modules.

- **RESOURCES**

The WileyPlus program has many resources to help you master the concepts in this course. Your instructor will check into the course often and answer.

Deliverables

- Complete and submit the graded quizzes and homework assignments, which consist of Objective Questions, Problems, and/or Cases, accessed through and graded by the Wiley Plus feature in each weekly assignment folder.
- Complete the assigned final exams by the due date.
- Complete the financial statement analysis assignment.

Evaluation

Students' grasp of the material will be evidenced by completion of weekly homework, participation in weekly discussion boards. Scores on weekly quizzes, weekly homework, and a the financial statement analysis project as well as the final exam will be completed and graded using the Wiley Plus feature.

Criteria

There are a total of 500 points associated with assessments in this class as follows

11 Chapter homework @ 20 points each	220 points
11 Chapter quizzes @ 5 points each	55 points
5 Required discussions @ 10 points each	50 points
Financial Statement Analysis assignment	75 points
Final Exam	100 points
Total points	500 points

The weekly assignment of the 500 points associated is as follows

11 Chapter homework @ 20 points each	220 points
11 Chapter quizzes @ 5 points each	55 points
5 Required discussions @ 10 points each	50 points
Financial Statement Analysis assignment	75 points
Final Exam (chapters 17-23)	100 points
Total points	500 points
Points associated by week	
1Ch 13 quiz ,homework	25

2 Ch 14 quiz, homework	25
3 Ch. 15 quiz, homework DB 1	25
4Ch 16 quiz, homework DB 1 2 ^d post	35
5 Ch 17 quiz, homework, DB 2	25
6Ch. 18 quiz, homework and FSA assignment, DB 2 2 ^d post	110
7 Chs. 19 and 20, quizzes, homework, 2 ^d post DB3	70
8 Ch 21 quiz, homework DB 4	25
9 Ch 22 quiz, homework, DB4 2 ^d posts, DB 5	35
10 Ch 23 quiz and homework DB 5 2 ^d posts	35
11 Final	100

Breakdown

Grade	Range	Notes
A	90% - 100%	Superior
B	80%-89%	Good
C	70%-79%	Fair
D	61%-69%	Poor
F	BELOW 61%	Fail
I	Incomplete	I - Incomplete (work of passing quality but incomplete; may be revised by completing work as required – SEE INCOMPLETE GRADE POLICY)

* Course Policies

1. All graded assignments have specific due dates. You may request an extension of time. Normally, work submitted within 2 days of the due date will not be assessed a late penalty. Thereafter, at the discretion of the instructor, a late penalty may be assessed. Extremely late assignments will not be accepted.
2. Late penalties are only assessed when the student has not been granted an extension of time by the professor.
3. You may seek the help of others, including classmates and tutors, to assist you in completing assignments. However, tutors and others may not share solutions they possess or from websites that contain the solutions.
4. Academic integrity is essential in an online course. You may not use any website that provides solutions to the problems in the current or older editions of the text.

Institutional Policies

Student Conduct

Students are subject to disciplinary action for several types of misconduct or attempted misconduct, including but not limited to dishonesty, such as cheating, multiple submission, plagiarism, or knowingly furnishing false information to the University; or theft or misuse of the intellectual property of others or violation of others' copyrights. Students are encouraged to familiarize themselves with policy provisions which proscribe these and other forms of misconduct at:

<https://www.uclaextension.edu/pages/str/studentConduct.jsp> (<https://www.uclaextension.edu/pages/str/studentConduct.jsp>)

Services for Students with Disabilities

In accordance with the Americans with Disabilities Act of 1990, UCLA Extension provides appropriate accommodations and support services to qualified applicants and students with disabilities. These include, but are not limited to, auxiliary aids/services such as sign language interpreters, assistive listening devices for hearing-impaired individuals, extended time for and proctoring of exams, and registration assistance. Accommodations and types of support services vary and are specifically designed to meet the disability-related needs of each student based on current, verifiable medical documentation. Arrangements for auxiliary aids/services are available only through UCLA Extension's Service for Students with Disabilities Office at (310) 825-7851 or by email at access@uclaextension.edu. For complete information see:

<https://www.uclaextension.edu/pages/str/studentswithDisabilities.jsp>

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Incompletes

Your instructor may post the interim grade *Incomplete/I* if at the end of the class your overall work is of passing quality but a portion could not be submitted for understandable reasons (e.g. illness). It is your responsibility to petition your instructor for permission to submit work late and to provide an explanation, and it is his or her sole decision whether to accept the explanation. If permitted, the *Incomplete/I* grade will be posted and a time frame defined for you to submit the missing work, ranging from one to twelve weeks. *Incomplete/I* grades that remain unchanged after twelve weeks will lapse to *F*, *NP* or *U*. Receiving an *I* grade entitles you to submit only the missing work your instructor has agreed to accept late, and does not allow other work to be retaken or oblige UCLA Extension to provide continuing access to course materials via Canvas. The *Incomplete/I* grade is not an option for courses that do not bear credit, such as 700, 800, or 900-level courses. For complete information, see:

<https://www.uclaextension.edu/pages/str/grading.jsp> (<https://www.uclaextension.edu/pages/str/grading.jsp>)

All Grades are Final

No change of grade may be made by anyone other than the instructor, and then, only to correct clerical errors. No term grade except *Incomplete* may be revised by re-examination. The correction of a clerical error may be authorized only by the instructor of record communicating directly with personnel of Student and Alumni Services.

Sexual Harassment

The University of California is committed to creating and maintaining a community where all individuals who participate in University programs and activities can work and learn together in an atmosphere free of harassment, exploitation, or intimidation. Every member of the community should be aware that the University prohibits sexual harassment and sexual violence, and that such behavior violates both law and University policy. The University will respond promptly and effectively to reports of sexual harassment and sexual violence, and will take appropriate action to prevent, to correct, and when necessary, to discipline behavior that violates our policy.

All Extension students and instructors who believe they have been sexually harassed are encouraged to contact the Department of Student and Alumni Services for complaint resolution: UCLA Extension, Suite 113, 10995 Le Conte Ave., Westwood; Voice/TTY: (310) 825-7031. View the University's full Policy on Sexual Harassment and Sexual Violence at

<http://policy.ucop.edu/doc/4000385/SHSV> (<http://policy.ucop.edu/doc/4000385/SHSV>).

Additional Items

Protecting Privacy and Data During Live Instruction

Live meeting sessions for this class, when applicable, are being conducted over Zoom. As the host, the instructor may be recording live sessions. Only the host has the ability to record meetings, no recording by other means is permitted. Recorded sessions will be

posted in the Videos area of this class unless otherwise notified. Due to privacy, recordings are not available for download and are only accessible via Canvas for the duration of the class. If you have privacy concerns and do not wish to appear in the recording, do not turn on your video and/or audio. If you also prefer to use a pseudonym instead of your name, please let the instructor know what name you will be using so that the instructor knows who you are during the session. To rename yourself during a Zoom meeting, click on Participants, click on your name, click on More, click on Rename. If you would like to ask a question, you may do so privately through the Zoom chat by addressing your chat question to the instructor only (and not to "everyone"). Additionally, chat may be used and moderated for live questions, and saving of chats is enabled. If you have questions or concerns about this, please contact the instructor via Canvas Inbox.

Pursuant to the terms of the agreement between Zoom and UCLA Extension, the data is used solely for this purpose and Zoom is prohibited from re-disclosing this information. UCLA Extension also does not use the data for any other purpose. Recordings will be deleted when no longer necessary. However, recordings may become part of an administrative disciplinary record if misconduct occurs during a video conference.

Course and Instructor Evaluation

UCLA Extension values your feedback on course and instructor evaluations. We ask all students to take a few minutes to complete an end-of-course evaluation survey. Updates to the course and instruction are influenced by your feedback. Understanding your student experience is essential to ensure continuing excellence in the online classroom and is appreciated by your instructor and the UCLA Extension academic leadership.

Your participation in a survey is voluntary, and your responses are confidential. After instructors submit grades, they will be given an evaluation report, but this report will not contain your name.

About Your Online Course Materials

Please note the following about online course components at UCLA Extension:

- Students must have basic computer skills, including the use of word processing software, email, and the ability to use internet browsers, such as Safari, Firefox, or Chrome.
- Students are responsible for meeting the technical requirements of Canvas and familiarizing themselves with the Canvas Learning Management System.
 - What are the basic computer specifications for Canvas? <https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas> (<https://guides.instructure.com/m/4214/l/82542-what-are-the-basic-computer-specifications-for-canvas>)
 - Which browsers does Canvas support? <https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support> (<https://guides.instructure.com/m/67952/l/720329-which-browsers-does-canvas-support>)
- Students are responsible for keeping a copy of all assignments and work submitted, and to be aware of all assignments, due dates, and course guidelines.
- Students are encouraged to keep and/or download a local copy of their assignment files, as access to the online environment of a specific course is limited to 30 days after the final course date, as listed in the course catalog.

If you need assistance downloading student materials from your course, please contact Canvas Support or the UCLA Extension Learning Support Team.

UCLA Extension Canvas and Learning Support

For immediate 24/7 Canvas technical support, including holidays, click on **Help** (located on the menu to the left) where you can call or chat live with a Canvas Support representative.

UCLA Extension Instructional Design and Learning Support

The UCLA Extension Learning Support staff assists both students and instructors with Canvas-related technical support, as well as general and administrative questions.

Learning Support staff is available Monday through Friday, from 8 AM to 5 PM (Pacific Time), except holidays:

- Email: support@unexonline.zendesk.com
- Website: <http://support.uclaextension.edu> (<http://support.uclaextension.edu/>)

Schedule

DUE DATES: Each week begins on Wednesday 12:01 AM and ends on the following Tuesday at 11:45 PM. PST All assignments must be submitted by the due date to be eligible for full credit. See the modules for all due dates

When	Module Title	Notes
Week 1	Introduction to the course and Corporations – organization (Chapter 13)	<ol style="list-style-type: none"> 1. Review Course Syllabus & Schedule 2. Introduction to week 1 3. Discussion: Introductions and graded discussion #1 4. Reading: : Chapter 13 in the text 5. Assignment:1 Complete the homework related to Chapter 13 in WileyPlus 6. Assignment 2: Complete the quiz related to Chapter 13 in WileyPlus 7. Summary: Use the PowerPoint for Chapter 13 as a summary of the chapter
Week 2	Orporations – Functions	<ol style="list-style-type: none"> 1. Introduction to week 2 2. Reading: : Chapter 14 in the text 3. Assignment:1 Complete the homework related to Chapter 14 in WileyPlus 4. Assignment 2: Complete the quiz related to Chapter 14 in WileyPlus 5. Summary: Use the PowerPoint for Chapter 13 as a summary of the chapter
Week 3	Long-term liabilities	<ol style="list-style-type: none"> 1. Introduction to Week 3 2. Discussion: Graded discussion #1 3. Reading: : Chapter 15 in the text 4. Assignment:1 Complete the homework related to Chapter 15 in WileyPlus 5. Assignment 2: Complete the quiz related to Chapter 15 in WileyPlus 6. Summary: Use the PowerPoint for Chapter 15 as a summary of the chapter 7. Participate in Discussion Board 1 8. Begin financial statement analysis assignment
Week 4	Investments	<ol style="list-style-type: none"> 1. Introduction to Week 4 2. Discussion: Graded discussion #2 3. Reading: : Chapter 16 in the text 4. Assignment:1 Complete the homework related to Chapter 16 in WileyPlus 5. Assignment 2: Complete the quiz related to Chapter 16 in WileyPlus 6. Summary: Use the PowerPoint for Chapter 16 as a summary of the chapter 7. Week 2 posts for DB
Week 5	Cash Flows	<ol style="list-style-type: none"> 1. Introduction to Week 5 2. Reading: : Chapter 17 in the text 3. Assignment:1 Complete the homework related to Chapter 17 in WileyPlus 4. Assignment 2: Complete the quiz related to Chapter 17 in WileyPlus 5. Summary: Use the PowerPoint for Chapter 17 as a summary of the chapter 6. Participate in Discussion Board 3 7. Respond to others DB 2

When	Module Title	Notes
Week 6	Financial Statement Analysis	<ol style="list-style-type: none"> 1. Introduction to Week 6 2. Reading: : Chapter 18 in the text 3. Assignment:1 Complete the homework related to Chapter 18 in WileyPlus 4. Assignment 2: Complete the quiz related to Chapter 18 in WileyPlus 5. Summary: Use the PowerPoint for Chapter 18 as a summary of the chapter 6. Week 2 posts for DB 3 7. Financial Statement Analysis assignment is due
Week 7	Managerial Accounting: Job-Order Costing	<ul style="list-style-type: none"> • Introduction to Week 7 • Reading: : Chapter 19I and 20 in the text • Assignment:1 Complete the homework related to Chapter 19 and 20 in WileyPlus • Assignment 2: Complete the quiz related to Chapter 19 and 20 in WileyPlus • Summary: Use the PowerPoint for Chapter 19 and 20 as a summary of the chapters • Week 2 post for DB 3
Week 8	CVP Analysis	<ol style="list-style-type: none"> 1. Introduction to Week 8 2. Reading: : Chapter 22 in the text 3. Assignment:1 Complete the homework related to Chapter 22 in WileyPlus 4. Assignment 2: Complete the quiz related to Chapter 22 in WileyPlus 5. Summary: Use the PowerPoint for Chapter 22 as a summary of the chapter 6. Participate in Discussion Board 4
Week 9	Incremental Analysis	<ol style="list-style-type: none"> 1. Introduction to Week 5 2. Discussion: Graded discussion #5 3. Reading: : Chapter 23 in the text 4. Assignment:1 Complete the homework related to Chapter 23 in WileyPlus 5. Assignment 2: Complete the quiz related to Chapter 23 in WileyPlus 6. Summary: Use the PowerPoint for Chapter 23 as a summary of the chapter 7. Week 2 post for DB 4 8. Participate in Discussion Board 5
Week 10	Budgetary Planning	<ul style="list-style-type: none"> • Introduction to Week 10 • Reading: : Chapter 23 in the text • Assignment:1 Complete the homework related to Chapter 24 in WileyPlus • Assignment 2: Complete the quiz related to Chapter 24 in WileyPlus • Summary: Use the PowerPoint for Chapter 24 as a summary of the chapter • Week 2 post for DB 5
Week 11	Final Exam Chapters 17-20, 22, 23	