

**MBA 522—Accounting and Financial Analysis 74029**  
**Fall 2009—Section 001—B312**

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**Office:** B214N

**Phone:** (208) 426-1322

**Prerequisite:** admission to the MBA program

**Office Hours:** TTh 2:00 – 5:00 p.m.

**Class Schedule:** TTh 5:30 – 6:45 p.m.

**Email:** [denglish@boisestate.edu](mailto:denglish@boisestate.edu)

**Course Objectives:**

Introduces basic concepts, standards, and practices of financial reporting so students can read and understand published financial statements. Fundamentals of accounting and finance as it relates to developing a framework for analyzing a firm's investment and financing decisions are emphasized. Topics include the preparation and understanding of the Income Statement, Balance Sheet, Statement of Stockholders' Equity, and Statement of Cash Flows.

**Required Text:** Libby, Libby, and Short, *Financial Accounting (6<sup>th</sup> edition)*, McGraw-Hill. Custom publication available at the bookstore (6 chapters of the full text).

**Recommended:** Study guide for the required text (optional); blackboard resources including excel workpapers (generic), online resource center for templates at [www.mhhe.com/libby6e](http://www.mhhe.com/libby6e)

**Examinations:** We will have two 150 point examinations (at quarter-term and mid-term points) for this half of the semester. This accounting part of the course will be 50% of your total semester grade.

**Homework/Quizzes:** Working the scheduled assignments in advance is the single most important ingredient for success in this course. Homework will be collected during the class it is covered or as a chapter is completed. Check figures are available at the publisher's website. Homework must be complete, clear, and easy to follow to receive full credit. Quizzes are used to reinforce concepts and/or problems and are generally unannounced. Homework will NOT be accepted late and NO makeup quizzes will be given. Microsoft Word and Excel are required for completing homework.

**Preparation:** You are to prepare for class in accordance with the attached schedule. Preparation includes (1) reading the material (2) working the assigned homework, and (3) identifying questions that you need answered. You are responsible for checking Blackboard for announcements, etc.

**Attendance:** It is your responsibility to attend class. Regular attendance is expected and necessary to achieve success in this class—as it is in the workplace. Tardiness and frequent absences are associated with poor performance and a low or failing grade. If you are absent, it is your responsibility to know the material covered and what assignments are due or schedule changes that have been made. Attendance and class participation will be carefully considered in assigning grades to those students who fall at the grade break points. Professional behavior enhances the learning environment. Any disruption to that environment, such as arriving late, leaving early without notice, side conversations in class, the use of cell phones in class, being unprepared, or other disruptive behavior will reduce your grade in the course. Please be considerate of your fellow students by arriving on time – before the instructor begins class. Turn off those cell phones during class!

**Access to Course Materials:** The Blackboard website for the class is used for announcements, grades, class notes, etc. The website: <http://blackboard.boisestate.edu> requires class registration and a password. Other information may be made via this course website. It is your responsibility to check the course website before every class.

**Required study commitment:** Accounting is a business language in quantitative terms and so much more. You must work the homework problems and be actively involved to grasp the subject and be able to use it. Expect to spend 3 hours outside of class for every hour you spend in class (that's 9 hours a

week at least) to get an average grade. If you want an excellent grade, you have learning difficulties, or you struggle with math, you will need to spend more time.

**Grades, points, etc.:** Total points are fixed and the homework and quizzes that are collected will be averaged and allocated according to the schedule below. For that reason, the points entered in the Blackboard gradebook for homework and quizzes may not be indicative of their actual value due to the limit of 50 points for each homework assignment total. Students earn course points by learning the material and demonstrating their knowledge. Although you may have to work very hard to earn your points, the course grade is based on results, not effort. However, the two are generally very positively correlated! At the end of the semester, I cannot change the points that you have earned. One or two extra credit opportunities may be given depending on presentations scheduled by the College or the Distinguished Lecture series. Generally, grades are assigned with pluses and minuses distributed according to the following approximate breaks:

**Points Possible:**

Exams (2) during the semester	300
Homework & quizzes (15 pts ea.)	150
Case (to be determined)	75
Attendance/participation	75
<b>Total</b>	<b>600</b>

**Grading Scale:**

A's	90-100%
B's	80-89%
C's	70-79%
D's	60-69%
F's	Below 60%
+/-'s are highest/lowest	1/3 of each

Cheating or plagiarism will not be tolerated in any form. In accordance with BSU policy, any instance of dishonesty in this class will result in dismissal from class and a failing grade for the course. The code of conduct is at <http://www2.boisestate.edu/studentconduct/>.

**Important Registrar's dates:**

August 28, Friday.....Last day for faculty initiated drops for nonattendance during the first week

September 4, Friday.....Last day to waive student health insurance

September 4, Friday.....Last day to register; change from credit to audit or audit to credit; and last day to drop classes without a "W" and receive a refund (less \$25 processing fee) for regular session classes. Pell Grant eligibility determined by number of credits registered on this date.

**TENTATIVE COURSE SCHEDULE (subject to change)**

CLASS #	DATE	READ CHAPTER/TOPIC	ASSIGNMENTS**	NOTES
1 Tues	08/25	Chapter One: Financial Statements and Business Decisions		
2 Thurs	08/27	Chapter Two: Investing and Financing Decisions and the Balance Sheet	<b>Ch1:</b> E5, E9, P3, CP 1-3 (website)	
3 Tues	09/01		<b>Ch2:</b> E5, P1, CP2-3 (website)	Quiz Ch1
4 Thurs	09/03	Chapter Three: Operating Decisions and the Income Statement	<b>Ch2:</b> E7, E13, E19, P3	
5 Tues	09/08		<b>Ch3:</b> E3, E4, E7	Quiz Ch2
6 Thurs	09/10	Chapter Four: Adjustments, Financial Statements, and the Quality of Earnings	<b>Ch3:</b> E16, P6 (website) <b>Ch4:</b> E7, E9	
7 Tues	09/15		<b>Ch4:</b> E11, E15, E17	Quiz Ch3
8 Thurs	09/17		<b>Ch 4:</b> P 9(comp prob)	Quiz Ch4

<b>9 Tues</b>	<b>09/22</b>	<b>Exam 1—Chapters 1-4</b>		
10 Thurs	09/24	Case Introduction using FASB codification		
11 Tues	09/29	Chapter Five: Communicating and Interpreting Accounting Information	<b>Ch5:</b> E10, E17, CP5-1 (use website annual rept & 10-K)	
12 Thurs	10/01	Return Exam 1	<b>Ch5:</b> CP5-6, CP5-8	Quiz Ch5
13 Tues	10/06	Chapter Thirteen: Statement of Cash Flows:	<b>Ch13:</b> E2, E7, E13	
14 Thurs	10/08		<b>Ch 13:</b> E16, CP13-4 (professor's template)	
15 Tues	10/13	<b>Exam 2—Chapters 5, 13 (content is cumulative since Ch. 1 in its nature)</b>		
16 Thurs	10/15	Begin Finance Section—		

\*\*Q = Questions, ME = Mini-exercises, E = Exercises, P = Problems, CP = Cases and Projects; all of these assignments are at the end of the related chapter that is listed on that day in front of the enumerated homework.