

**SCPS Syllabus Template**

**Class Overview**

**Instructor Name and UVa Email Contact Information:**

NOEL MONTESA, CPA

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**Class Description (Use the SIS 400 characters from catalog description):**

This is the second course in a two-course introduction to accounting. The information presented in this class will serve as the foundation for key topics presented in Intermediate, Advanced, and Managerial/Cost accounting courses.

The course will focus on external reporting requirements as well as internal reporting methods, cost accumulation and allocation methods, budgets, and managerial decision making tools. We will cover chapters 12 through 25.

**Learning Outcomes:**

LEARN FINANCIAL AND MANAGERIAL ACCOUNTING.

**Assessment Components: Please specify types of assignments, tests, papers, and projects that will be assigned.**

THERE WILL BE THREE QUIZZES AND TWO EXAMS. YOUR FINAL GRADE WILL BE COMPUTED BASED ON THE FOLLOWING:

THREE QUIZZES (13 POINTS EACH) 39 POINTS

TWO EXAMS (26 POINTS EACH) 52 POINTS

PARTICIPATION 9 POINTS

TOTAL 100 POINTS

**Required Text (include ISBN, specific edition)**

FUNDAMENTAL ACCOUNTING PRINCIPLES, (CHAPTERS 12-25) 21TH EDITION, LARSON, WILD AND CHIAPPETTA (MCGRAW-HILL/IRWIN, NEW YORK, NY) ISBN 978-0-07-802558-7 MHID 0-07-802558-3

**Required Additional Resources and Technical Components**

FUNDAMENTAL ACCOUNTING PRINCIPLES, STUDENT STUDY GUIDE IS NOT REQUIRED, BUT IS IN THE BOOKSTORE. A HELPFUL STUDY TOOL IS THE WEB SITE FOR THE TEXTBOOK: HTTP://WWW.MHHE.COM/WILDFAP21E

**Other Class Expectations (for Classroom/Internet and Web-Based classes, specify any live (synchronous) meetings dates, times, delivery mode)**

Prior to each class, students are expected to have completed the assigned reading. Lecture templates (hardcopy) will be provided to you at each class to supplement your notes and allow for a more engaging lecture. Assigned problems (not all) will be reviewed in the following session. Since this class is quantitative in nature, preparation is always important. Also, lectures may not cover every topic in detail.

**Class Syllabus:**

Please fill in the information in the table below, depending upon your instruction method and delivery mode.

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| **Class Information in UVaCollab Site** | |
| **Class Instruction** | Access: Provide instructions (<http://collab.itc.virginia.edu/portal>) with specific name of your site.    Clearly state the types of instruction, activities, and expectations that will be administered as part of instruction. |
| **Class Requirements** | Include attendance, participation and academic requirements. Requirements for projects, presentations, and examinations must clearly incorporate class objectives.  Nine percent of your grade is based on the level and quality of participation. Participation involves responding to questions, and responding to requests for recommended solutions to exercises and problems. Your answers do not have to be correct; however, they should indicate that you are paying attention, have read the material, and have made an attempt to do the exercises and problems. You are encouraged to ask questions on any material that you do not understand and/or for which you desire additional information. Your participation is not intended to put you “on the spot” or place you in an embarrassing position. The only purpose is to assist you learning in a respectful and courteous fashion. |
| **Evaluation Standards** | Include the grading scale, percentage of grade or number of points attached to each requirement, and a summary of how student work will be evaluated. Evaluation criteria for projects, presentations, and examinations must reflect class objectives. Provision of evaluation rubrics is helpful. If class participation is included it should be titled “Level and quality of participation” and should not be weighted at greater than 10-15% of the final grade.  THERE WILL BE THREE QUIZZES AND TWO EXAMS. YOUR FINAL GRADE WILL BE COMPUTED BASED ON THE FOLLOWING:  THREE QUIZZES (13 POINTS EACH) 39 POINTS  TWO EXAMS (26 POINTS EACH) 52 POINTS  PARTICIPATION 9 POINTS  TOTAL 100 POINTS |
| **Class Schedule** | Provide an overview of class activities to meet class objectives.  SESSION DATE CHAPTER AND TOPIC EXERCISES/PROBLEMS  1 SEPT 09 CH 12, ACCOUNTING FOR PARTNERSHIPS  EXER. 12-1, 12-3, 12-4, 12-6, 12-7, 12-8 AND 12-9  2 SEPT 16 CH 13, ACCOUNTING FOR CORPORATIONS  EXER. 13-1, 13-2, 13-3, 13-4, 13-6, 13-7, 13-8, 13-9, 13-10, 13-12 AND 13-14  3 SEPT 23 CH 14, LONG TERM LIABILITIES  REVIEW FOR QUIZ 1: CHAPTERS 12-14  EXER. 14-1, 14-2, 14-4, 14-11, 14-12, 14-13, 14-14, 14-15, & 4-16  4 SEPT 30 QUIZ 1: CHAPTERS 12-14  CH 15, INVESTMENTS AND INTERNATIONAL OPERATIONS  EXER. 15-1, 15-2, 15-3, 15-5, 15-7, 15-9, 15-10, AND 15-12  5 OCT. 07 CH 16, REPORTING THE STATEMENT OF CASH FLOWS  EXER. 16-2, 16-3, 16-6, 16-8, 16-9 AND 16-13; PROB. 16-1A  6 OCT 14  CH 17, ANALYSIS OF FINANCIAL STATEMENTS  CH 18, MANAGERIAL ACCOUNTING CONCEPTS  REVIEW FOR MID-TERM  EXER. 17-1, 17-8, 17-11, AND 17-12 ;  PROB. 17-5A  EXER. 18-1, 18-3, 18-5, 18-8, 18-10, 18-11 AND 18-12  7 OCT 21 MID-TERM EXAM – CHAPTERS 12-16    8 OCT 28 CH 19, JOB ORDER COST ACCOUNTING  CH 20, PROCESS COST ACCOUNTING  REVIEW FOR QUIZ 2: CH 17-19  EXER. 19-1, 19-3, 19-5, 19-6 AND 19-7  EXER. 20-1, 20-2, 20-5, 20-6, 20-7, 20-8, 20-9 AND 20-10  9 NOV 4 QUIZ 2: CHAPTERS 17-19  CH 21, COST ALLOCATION AND PERFORMANCE MEASUREMENT EXER. 21-1, 21-2, 21-3, 21-7 AND 21-10  10 NOV 11 CH 22, COST-VOLUME-PROFIT ANALYSIS    EXER. 22-3, 22-7, 22-8, 22-9, 22-11 AND 22-14  11 NOV 18 CH 23, MASTER BUDGETS AND PLANNING  EXER. 23-2, 23-3, 23-4 AND 23-6  12 NOV.25 QUIZ 3: CHAPTERS 20-23  CH 24, FLEXIBLE BUDGETS AND STANDARD COSTS  EXER. 24-1, 24-2, 24-5, 24-6, 24-7, 24-8 AND 24-10  13 DEC 02 CH 25, CAPITAL BUDGETING AND MANAGERIAL DECISIONS    EXER. 25-1, 25-4, 25-7, 25-8, 25-9, 25-10, 25-11, AND 25-12  14 DEC 09 REVIEW FOR FINAL EXAM    15 DEC 16 FINAL EXAM, CHAPTERS 17-25 |
| **Communication** | Please state which instructional tools you will be using in UVaCollab:  NONE  Please state the amount of time by which you will respond to student email.  WITHIN 24 HOURS. SPECIAL CIRCUMSTANCES (SUCH AS LIMITED EMAIL ACCESS) MAY PREVENT ME FROM RESPONDING IN THIS TIMEFRAME, BUT THAT IS MY OBJECTIVE. |
| **Assignments** | Please state where assignments will be posted for student’s reference.  ON THE SYLLABUS. |
| **Resources** | Provide specific directions for how to access resources in your course.  TEXT BOOK IS YOUR RESOURCE. HANDOUTS ARE PROVIDED IN CLASS RELATED TO THAT SESSION'S LECTURE. SOLUTIONS FOR ASSIGNED HOMEWORK ARE PROVIDED DIRECT TO THE STUDENT BY EMAIL. |
| **Gradebook** | Please provide a description of if/how you will be using the UVaCollab Gradebook.  \*I am not using it until final grades are posted. All quizzes and tests are provided back to the student. Grades are posted on the quizzes and tests. Students are welcome to email me for grade consultations, otherwise the math speaks for itself. |
| **Technical Support Contacts** | *Please copy and paste the following contact and support information for students.*   * Login/Password: [scpshelpdesk@virginia.edu](mailto:scpshelpdesk@virginia.edu) * UVaCollab: [collab-support@virginia.edu](mailto:collab-support@virginia.edu) * BbCollaborate (Elluminate) Support: [scpshelpdesk@virginia.edu](mailto:scpshelpdesk@virginia.edu)   or <http://support.blackboardcollaborate.com> |
|  | **University Email Policies:**Students are expected to check their official U.Va. email addresses on a frequent and consistent basis to remain informed of University communications, as certain communications may be time sensitive. Students who fail to check their email on a regular basis are responsible for any resulting consequences.  **University of Virginia Honor System:** All work should be pledged in the spirit of the Honor System at the University of Virginia.The instructor will indicate which assignments and activities are to be done individually and which permit collaboration. The following pledge should be written out at the end of all quizzes, examinations, individual assignments and papers: “I pledge that I have neither given nor received help a on this examination (quiz, assignment, etc.)”. The pledge must be signed by the student. For more information please visit [Honor System](http://records.ureg.virginia.edu/content.php?catoid=28&navoid=747)  **Special Needs:** It is the policy of the University of Virginia to accommodate students with disabilities in accordance with federal and state laws. Any SCPS student with a disability who needs accommodation (e.g., in arrangements for seating, extended time for examinations, or note-taking, etc.),should contact the Learning Needs and Evaluation Center (LNEC) and provide them with appropriate medical or psychological documentation of his/her condition.Once accommodations are approved, it is the student’s responsibility to follow up with the instructor about logistics and implementation of accommodations. Accommodations for test taking should be arranged at least 14 business days in advance of the date of the test(s). Students with disabilities are encouraged to contact the LNEC*:* 434-243-5180/Voice, 434-465-6579/Video Phone, 434-243-5188/Fax. Further policies and statements available: [U.Va. Special Needs Website](http://www.virginia.edu/studenthealth/lnec.html)  For further policies and statements about student rights and responsibilities, please see [U.Va Website](http://www.scps.virginia.edu/audience/students) (<http://www.scps.virginia.edu/audience/students>) |