DEPARTMENT OF ACCOUNTING

Mihaylo College of Business and Economics

California State University – Fullerton

Office: SGMH-4313
Phone: 714-278-2225
Fax: 714-278-4518
Website: http://business.fullerton.edu/accounting/

Email: accountingdept@fullerton.edu

Mission Statement: Our mission is to offer high-quality accounting educational programs that are relevant to a diverse group of undergraduate and graduate students. The Department of Accounting recognizes its role in society by assisting students as they prepare for successful careers in the accounting profession. The Department of Accounting also strives to advance accounting education and knowledge through basic, applied and pedagogical research and other scholarly activities and to promote valuable associations with business and professional communities. Revised 4/08

SPECIAL NEEDS

During the first week of classes, inform the instructor of any disabilities or special needs that you have that may require special arrangements related to attending class sessions, carrying out writing assignments or learning components, or taking examinations. Students with disabilities need to document the disability at the Disabled Students Services office in UH 101.

ACADEMIC INTEGRITY/DISHONESTY (CSUF UPS 300.021, 5/8/2005 (‘07–’09 CSUF Catalog pg. 30)):

Academic dishonesty includes such things as cheating, inventing false information or citations, plagiarism, and helping someone else commit an act of academic dishonesty. It usually involves an attempt by a student to show a possession of a level of knowledge or skill, which he/she in fact does not possess.

- Cheating is defined as the act of obtaining or attempting to obtain credit for work by the use of any dishonest, deceptive, fraudulent, or unauthorized means. Examples of cheating include, but are not limited to, the following: using notes or aides or the help of other students on tests and examinations in ways other than those expressly permitted by the instructor, plagiarism as defined below, tampering with the grading procedures, copying verbatim another student’s assignments, and collaborating with others on any assignment where such collaboration is expressly forbidden by an instructor. Violation of this prohibition of collaboration shall be deemed an offense for the person or persons collaborating on the work, in addition to the person submitting the work.

- Plagiarism is defined as the act of taking the specific substance of another and offering it as one’s own without giving credit to the source. When sources are used, acknowledgement of the original author or source must be made following standard scholarly practice.

Professor Paul Sheldon Foote, California State University, Fullerton
Students who violate university standards of academic integrity are subject to disciplinary sanctions, including failure in the course and suspension from the university. Since dishonesty in any form harms the individual, other students and the university, policies on academic integrity are strictly enforced. Academic dishonesty, in any form, when detected, will result in zero points on assignments or tests, and may result in an F for the course plus additional University-level disciplinary action by judicial affairs. For additional information refer to the University policy in the current CSUF Catalog.

**ASSESSMENT STATEMENT**

The main purpose of the degree program at Mihaylo College of Business and Economics (MCBE) at Cal State Fullerton is to provide you with the knowledge and skills that prepare you for a successful career in business. In order to assist us in achieving this goal, we will use a number of assessment tools to track your progress throughout the MCBE curriculum. Please expect to participate in MCBE assessment activities in several of your courses while at MCBE. As you do so, you will assist us in identifying our program's strengths and weaknesses as well as areas for potential improvement. In other words, you are making an important investment in the value of your degree.
DEPARTMENT OF ACCOUNTING

Mihaylo College of Business and Economics

California State University – Fullerton

Accounting 301B
Intermediate Accounting II
Fall 2008
SYLLABUS

Students in my sections will have hands-on experience with SAP R/3 and WRDS.

California State University, Fullerton is a member of SAP’s University Alliance Program

SAP R/3 is a registered trademark of SAP AG

http://business.fullerton.edu/resources/sap/

wrds.

Wharton Research Data Services
http://wrds.wharton.upenn.edu/

Professor Paul Sheldon Foote, California State University, Fullerton
Office:  4320 Steven G. Mihaylo Hall (SGMH-4320), Fullerton; IRVC 206, Irvine
Telephone:  (714) 278-2682
Fax:  (714) 278-4518
Website:  http://business.fullerton.edu/accounting/pfoote
Email:  pfoote@fullerton.edu

Class

Fullerton Campus

Class Time:  Mondays and Wednesdays, 1:00 – 2:15 P.M.
Class room:  Langsdorf Hall (LH) 315
Section Number:  1
Schedule Number:  10037
Units:  3

Irvine Campus

Class Time:  Tuesdays, 7:00 – 9:45 P.M.
Class room:  IRVC 146
Section Number:  85
Schedule Number:  10044
Units:  3

Pre-requisites:

Accounting 201A, 201B, 301A and completion of all lower-division business administration courses with a grade of C or better in each course. Students who do not meet these prerequisites may be administratively dropped from the class at any time during the semester. Students choosing to withdraw from this course are responsible for doing so according to University procedures and deadlines. If you fail to complete the appropriate withdrawal paperwork at the Registrar’s office, you will receive an F for the course.
Description:

**ACCT 301B Intermediate Accounting -- Accounting**

*Description:* Prerequisites: A grade of “C” (2.0) or better in Accounting 301A and Business Admin 301. Accounting theory; preparation of income statements, balance sheets and statements of changes in financial position; present value and amount concepts; assets, liabilities and stockholders equity; price-level accounting; pensions; leases; earnings per share; financial statement analysis; accounting changes and error analysis.

**Units:** (3)

**Instructor**

*Name:* Paul Sheldon Foote

*Offices:* SGMH-4320 (Fullerton campus), IRVC 206 (Irvine campus)

*Office Hours (by appointment):* Mondays, 2:30 – 4:30 P.M. (Fullerton), 5:45 - 6:45 P.M. (Irvine), Tuesdays, 5:45 – 6:45 P.M. (Irvine), Wednesdays, 7:00 – 8:00 P.M. (Irvine).

*Office telephone:* (714) 278-2682

*Email:* pfoote@fullerton.edu


**Required materials:**


Note: Bookstores sell this book in one-volume or two-volume versions. Sometimes, bookstores include a problem-solving or study guide shrink-wrapped with the textbook for a better price than other bookstores sell only the textbook. So, these are only some of the ISBN numbers you might find:

ISBN 978-0470-082072 (Volumes 1 and 2 plus problem solving guides)

You need both volumes for this course.

Supplements:

1. Student Companion Site (free) at: http://www.wiley.com/college/kieso

   Self Tests: These are not very useful for you because they contain true-false and multiple-choice theory tests.

   PowerPoints: These are very useful. Print these and bring them to the lectures. Then, you will be able to focus upon taking notes on topics you do not understand.

   Checklist of Key Figures. These are very useful for doing homework problems. Print them.

2. Study Guide (available for purchase) in two volumes: Review exercises and quantitative multiple choice questions are useful. The other content is not useful.


5. CPA Examination Review books or software, or both (available for purchase) can be very useful. You can find these books at Amazon.com

Professor Paul Sheldon Foote, California State University, Fullerton
by searching for CPA Review or at the Web sites of the CPA review companies.

6. College outline series books, such as:

*Schaum's Outline of Intermediate Accounting I, Second Edition (Schaum's Outlines) (Paperback)*

by Baruch Englard (Author)

Key Phrases: income after the bonus, plant rearrangement costs, annual amortization entry, Bond Discount, Social Security, Valuation Allowance (more...)

List Price: $18.95

Price: **$12.89** & eligible for FREE Super Saver Shipping on orders over $25. Details

You Save: $6.06 (32%)

Special Offers Available


*Schaum's Outline of Intermediate Accounting II, Second Edition (Schaum's Outlines) (Paperback)*

by Baruch Englard (Author)

List Price: $18.95

Price: **$12.89** & eligible for FREE Super Saver Shipping on orders over $25. Details

You Save: $6.06 (32%)

Special Offers Available

Professor Paul Sheldon Foote, California State University, Fullerton
Course Objectives

The primary objective of this course is to provide students with an understanding of corporate financial reporting based on current generally accepted accounting principles (GAAP) in the U.S. with occasional contrasts to international GAAP. Students will examine some of the more complex financial reporting issues such as pensions, deferred taxes, leases, cash flow statements, and dilutive securities. Consequently, this course is rigorous, but fair. Academic success can be achieved through consistent effort: careful reading of the text, regular class attendance, and diligent completion of homework assignments.

Teaching Method:

Accounting is not a spectator sport. Much of the class meetings will be devoted to explanations of the solutions to accounting problems. You should attempt to solve all problems before coming to class. Simply copying correct answers during class meetings will not result in success in this course. There will not be enough time in class meetings for unprepared students to copy entire solutions. You need to write notes in your own words as to why you made errors in your solutions.

The midterm and final examinations will consist of quantitative problems. There will be no multiple choice, true-false, short answer, or essay questions. Vague understandings of general concepts will be insufficient for passing quantitative examinations. The examinations will be: (1) closed books and notes (2) assigned seating (3) more than one version.

Class Attendance: Your prompt and faithful attendance could make the difference between success and failure in this course.

Bookstores:


You may purchase textbooks online at:

http://bookstore.fullerton.edu

Professor Paul Sheldon Foote, California State University, Fullerton
Titan Bookstore has a low price guarantee. If you learn that another local bookstore is selling textbooks for less than what you paid at Titan Bookstore, complete a low price guarantee refund request at the Titan Bookstore in Fullerton.

Text Mart, 2436 East Chapman Avenue, Fullerton, CA 92831, (714) 449-7999, (714) 449-7990 FAX

_Little Professor Book Center_
725 N. Placentia Avenue
Fullerton, California 92831
(714) 996-3133

http://fullertontextbooks.com/

There are many Web sites to help you find the best online book prices. Simply perform an Internet search for: college textbooks.

**Topics Covered in Intermediate Accounting II:**

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<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
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<tr>
<td>13</td>
<td>Current Liabilities and Contingencies</td>
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<tr>
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<td>Long-Term Liabilities</td>
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<td>15</td>
<td>Stockholders’ Equity</td>
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<td>16</td>
<td>Dilutive Securities and Earnings Per Share</td>
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<td>19</td>
<td>Accounting for Income Taxes</td>
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<td>20</td>
<td>Accounting for Pensions and Postretirement Benefits</td>
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<td>21</td>
<td>Accounting for Leases</td>
</tr>
<tr>
<td>22</td>
<td>Accounting Changes and Error Analysis</td>
</tr>
<tr>
<td>23</td>
<td>Statement of Cash Flows</td>
</tr>
<tr>
<td>24</td>
<td>Full Disclosure in Financial Reporting</td>
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</tbody>
</table>

Professor Paul Sheldon Foote, California State University, Fullerton
Student Computer Labs:

Fullerton Campus

McCarthy Commons, 47 Langsdorf Hall (LH 47)

If you are a University Extended Education student, please email me to be placed on the list of students permitted to use this lab. Other students will use their student identification cards to gain access to this lab.

This lab has installed the required software for College of Business Administration and Economics courses.

Irvine (El Toro) Campus

El Toro Lab (ETC Room 145)

http://www.fullerton.edu/irvinecampus/eltorolab.htm

Recommended Web Sites:

Accounting Software

http://www.as411.com/

Annual Reports

SEC Info http://www.secinfo.com

ASP.NET

http://ibuyspy.com

http://msdn.microsoft.com/net/aspnet

http://www.asp.net

Auditing

http://www.auditnet.org

Professor Paul Sheldon Foote, California State University, Fullerton
Biometrics

http://www.realtimenorthamerica.com

Blackboard

Blackboard has been activated for this course. If you do not find your name as enrolled for this course (such as a late add or a University Extended Education registration), please email me immediately to be added to Blackboard: pfoote@fullerton.edu

Otherwise, check your class registration. You might be registered in a different course or in a different section.

http://blackboard.fullerton.edu/

Bots

For the latest list of bots to use in Internet research, see:

http://www.botspot.com

For example, there is a free bot, Copernic Agent Basic, available (in English, French, German, and in Spanish) for downloading from: http://www.copernic.com

Capital Budgeting

Real Options in Petroleum

http://www.puc-rio.br/marco.ind/main.html

Certification

Certified Information Technology Professional (CITP)

http://www.aicpa.org
Citation Styles

For a comparison of citation styles (such as AMA, APA, Chicago, MLA, Turabian), including for referencing online sources:

http://bailiwick.lib.uiowa.edu/journalism/cite.html
http://www.bedfordstmartins.com/online/citex.html
http://www.liunet.edu/cwis/cwp/library/workshop/citation.htm

Company Data

http://www.hoovers.com/
http://finance.yahoo.com/?u

Financial Accounting Standards Board (FASB)

http://www.fasb.org/

Fraud

http://www.cfenet.com/splash/
http://www.coso.org

Groups

To find or create your own discussion group online for research purposes:

http://groups-beta.google.com/
http://groups.msn.com/
http://groups.yahoo.com/
Inspiration Software

A good way to improve your research papers is to use Inspiration. You may download a free 30-day trial of this software at:

http://www.inspiration.com/freetrial/index.cfm

Libraries

http://guides.library.fullerton.edu/introduction/

LinkedIn

http://www.linkedin.com

LinkedIn is an excellent free (premium services available) resource for maintaining and building your network of contacts. If you are looking for a new job, seeking consulting assignments, attempting to put together business deals, doing corporate research, or seeking to contact former classmates, you need to join millions around the world who are using this resource today.

http://www.linkedin.com/in/paulsheldonfoote

Microsoft SQL Server

http://www.sql-server-performance.com

.NET (Microsoft .NET Framework)

http://msdn.microsoft.com/netframework/

http://www.dotnetjunkies.com

http://www.foundstone.com

http://www.gotdotnet.com
Peachtree Software

http://www.peachtree.com

Portals

http://www.ittoolbox.com/  Ittoolbox

and

http://www.openitx.com  Open IT Exchange

The purpose of this portal is to provide a place for students and professionals to find resources and exchange ideas about IT topics. There are specialized groups for technical questions on topics such as SAP R/3. You may subscribe to receive free email on specialized topics.

If you think that any of your research papers are of high enough quality to help advance your career, then you may email the research papers for consideration for posting to: academicprogram@ITtoolbox.com

Publication Subscriptions with Student Discounts

Barron’s:  http://www.barronsmag.com/college.html

The Economist:  http://www.economistacademic.com/

Financial Times:  http://www.ft.com

Wall Street Journal:  https://users1.wsj.com/registration/do/student/stage1

SAP R/3

http://help.sap.com

http://www.sap.com

http://www.sapassist.com

http://www.sapbwportals2004.com  BW (data warehousing) and Portals

http://www.sap-consulting.com

http://www.sapfans.com

Professor Paul Sheldon Foote, California State University, Fullerton
http://www.sapfaq.com
http://www.saphr2006.com  HR (Human Resources)
http://www.sapinfo.net
http://www.sapinsider.com
http://www.saplabs.com
http://www.saplinks.net/
http://www.sapscm2006.com  Logistics and Supply Chain Management
http://www.saptech.com

Search Engines
http://www.askjeeves.com
http://www.BlowSearch.com
http://www.dogpile.com
http://www.goodsearch.com uses Yahoo! search engine; donate to your charity
http://www.google.com
http://www.hotbot.com
www.ixquick.com
http://www.mamma.com
http://www.northernlight.com
http://www.snap.com
http://www.yahoo.com

Professor Paul Sheldon Foote, California State University, Fullerton
Search Engine Ratings

http://www.searchenginewatch.com
http://www.squirrelnet.com

Translations (of Web searches, documents, email in foreign languages)

http://babelfish.altavista.com/

Web Development

http://www.the-new-world.com/
http://www.webwizguide.info/

White Papers

http://www.bitpipe.com
http://www.itpapers.com

XBRL

http://web.bryant.edu/~xbrl
http://www.xbrl.org

XML

http://www.w3.org/XML
http://www.w3schools.com/xml
http://www.xml.com
http://www.xml.org

Registration and Fees; Add/Drop Procedures:

Please consult your current Class Schedule for the TITAN add and drop periods and procedures. http://portal1.fullerton.edu/schedule/index.aspx

Professor Paul Sheldon Foote, California State University, Fullerton
Grading:

01 Accounting courses taken to meet the requirements of a major or minor must be taken with grading option 1 (A+, A, A-, B+, B, B-, C+, C, C-, D+, D, D-, F).

04 All lower division Business core courses must be completed with a grade of at least C in each course before enrolling in upper division Accounting courses. Exceptions to this requirement may be made for non-Business majors. Upper division Accounting courses are not open to pre-Business, pre-Economics, pre-International Business or undeclared students.

Please review each semester the university’s current grading policies:

http://www.fullerton.edu/catalog/university_regulations/gradingpol.asp

Do not remain in any course in which you are earning low scores on the assumption that there will be some incomplete or withdrawal options. Grading options and bases for approving those options change.

Grading will be based upon the distribution of total points earned by students taking the final examination in all of my sections of this course at the end of the course only. For grading purposes, all sections of my course are treated as a single section in my grade spreadsheet. Students who take the midterm examination but who do not take the final examination will receive grades of F; their scores will be excluded from the distribution of scores of students who took the final examination.

The traditional straight scale grading percentages will be applied to the percentage of the possible total score earned by each student:

Professor Paul Sheldon Foote, California State University, Fullerton
<table>
<thead>
<tr>
<th>Letter</th>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100.00%</td>
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</tr>
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<td>A</td>
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<tr>
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<tr>
<td>A-</td>
<td>90.00%</td>
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<td>B+</td>
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<td>B+</td>
<td>86.67%</td>
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<tr>
<td>B</td>
<td>86.66%</td>
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<td>B</td>
<td>83.34%</td>
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<tr>
<td>B-</td>
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<td>C</td>
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<tr>
<td>C-</td>
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<td>70.00%</td>
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<tr>
<td>D+</td>
<td>69.99%</td>
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</table>
In accounting courses, the top student usually does not have a percentage high enough to receive a grade of A using the traditional straight scale applied to the percentage of the possible total score. In those typical cases, my practice is to use the traditional straight scale applied to the percentage of the top student’s score. All grades in the class become relative to the performance of the top student.

In accounting courses, there can be unusual distributions of total scores. If a large number of students in the course are repeating the course multiple times, then there can be bimodal distributions or other non-normal distributions. There are sometimes cases of a single student with a total score vastly higher than the total scores of other students. At my option, I may choose to impose the standard normal distribution on the distribution of total scores in all sections of the course. I may decide, for example, to raise the top student’s A grade to A+ if the Z Score indicates that the top student’s total score was unusually good. Likewise, I might decide to raise grades in the C to A- range if I think that this group of students should be awarded higher grades.

Plus and minus grades will be used in this course and will convert in the following ways in determining your grade point average:

A+ and A = 4.0, A - = 3.7, B+ = 3.3, B = 3.0, B- = 2.7, C+ = 2.3, C = 2.0, C- = 1.7, D+ = 1.3, D = 0.7, F = 0.0

For details on grading practices, see:

http://www.fullerton.edu/senate/PDF/300/UPS300-020.pdf

SAP Assignments (including hands-on SAP R/3 requirements plus the possibility of WRDS and FASB statement requirements) = 10%

Midterm Examination = 45%

Final Examination = 45%
Examinations are closed books and closed notes. There will be assigned seating. The typical format will be accounting problems (with no partial credit grading). There will be NO true/false questions, multiple-choice questions, or essay questions. There will be NO makeup or early examinations.

Please note that there are no extra-credit or late assignment submission opportunities at the end of the semester.

*Turnitin.com:*

Some assignments require you to upload your research papers to Turnitin.com. The procedure is:

Use your Internet browser to go to [http://www.turnitin.com](http://www.turnitin.com).

If you have used turnitin.com for a prior course, then enter your email address and password. Click: Log In. Then, add this course.

The Class ID and Enrollment Password will be posted at Blackboard.

Browse your computer for the file and upload that file at turnitin.com. If you have completed the upload correctly, the system will generate a delivery receipt. Print or save to a disk that delivery receipt.

If you have never used turnitin.com, then click on: New Users. Follow the instructions. Be sure to make a note of the email account and the password you selected for turnitin.com. Provide only the required information for registering.

If you need a longer explanation of how to use the features, download the Student User Guide.
Writing Help (room numbers and other details change frequently; please advise me of any corrections):

Got help?

Writing assignments looming? Midterm stress or end-semester crush? Send us your business students.

Three campus institutions offer targeted writing assistance:

Business Writing Center

Help is our business!

CBE Tutoring services for business writing

MH-46

714.278.2704 (walk in or call)

Students can make appointments online:
http://business.fullerton.edu/tutor/cbetutor/

SPECIALTY: business document formats, strategies, and tone

University Learning Center

Tutoring services for all campus disciplines and subjects

MH-33

714.278.2738 (walk in or call for appt.)

MH-78 Computer Lab

Professor Paul Sheldon Foote, California State University, Fullerton
Run by the English Department; currently open only to students in the Humanities or to students taking HSS classes.

MH-45

SPECIALTY: College-level essay; ESL and grammar

Receiving Email

Throughout the semester, you will receive many emails from me—if your mailbox is not full and if you have the correct email address saved in Blackboard. To ensure that your mailbox is not full, check your settings for the software you use for sending and receiving email. Some examples are:

1. Microsoft Outlook Express
   Tools—Accounts
   Click on: Mail tab
   Select an Internet mail account and click on: Properties
   Click on: Advanced tab
   Under “Delivery”, be sure that there is nothing in the box to the left of “Leave a copy of messages on server”.

2. Microsoft Outlook
   Tools—E-mail Accounts
   To view or change existing e-mail accounts, click on: Next
   Select an e-mail account.
Click on: Change

Click on: More Settings

Click on: Advanced tab

Under “Delivery”, be sure that there is nothing in the box to the left of “Leave a copy of messages on server”.

*Meetings:*
**ACCT 301B Fall 2008 Meetings**

**Fullerton Campus, 1:00 P.M. - 2:15 P.M., Mondays and Wednesdays**

**Langsdorf Hall (LH) 315**

<table>
<thead>
<tr>
<th>Meeting</th>
<th>Day</th>
<th>Month</th>
<th>Date</th>
<th>Problems Due</th>
<th>Chapter Lecture</th>
<th>Brief Exercises</th>
<th>Submit</th>
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Labor Day: no class

Midterm: 13, 14, 15, 16, 19

Professor Paul Sheldon Foote, California State University, Fullerton
ACCT 301B Fall 2008 Syllabus

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Irvine Campus, 7:00 P.M. - 9:45 P.M., Tuesdays

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Professor Paul Sheldon Foote, California State University, Fullerton
ACCT 301B Fall 2008 Syllabus

13  T  12  2  23  24  23
14  T  12  9  24  24  SAP Assignments
15  T  12  16  Final (7:30 - 9:20 PM)  20, 21, 22, 23, 24

Notes:

1  SAP Assignments must be submitted as printouts at the start of class and uploaded to Turnitin.com.
2  Any changes to these meetings will be posted at Blackboard and emailed to the email address you have registered at Blackboard.

ACCT 301B Fall 2008 Problems

Attempt to solve all of these exercises and problems before I present the solutions in class.

Chapter          Problems
13               7, 9, 14
14               10, 12, 15
15               4, 6, 12
16               4, 5, 8
19               2, 3, 8
20               5, 6, 8
21               10, 11, 13, 14
22               2, 8, 12
23               3, 5, 6
24               1, 2, 5

Professor Paul Sheldon Foote, California State University, Fullerton
SAP R/3 Assignments (details will be posted on Blackboard):

Your SAP R/3 assignments will require the hands-on use of SAP R/3. You must include SAP R/3 screens in the appendices to your assignments based upon your own use of SAP R/3. You may not use SAP R/3 screens obtained from any other source.

Your assignments might include the use of:

WRDS

FASB and IASB statements, discussions, and comments

See:

Deloitte


Financial Accounting Standards Board (FASB)

http://www.fasb.org/

International Accounting Standards Board

http://www.iasb.org/

U.S. Securities and Exchange Commission

http://www.sec.gov/

Academic journals, magazines, newspapers (such as The Wall Street Journal)

For biometrics issues:

realtime North America

http://www.realtimenorthamerica.com

You might be required to use data about specific companies from Wharton Research Data Services (WRDS). Log in details will be provided in class. You may not share your log in data with anyone else.
Step 1: Write your paper using Microsoft Word and a 14-point font. Use your own words. If you use any quotations, keep the quotations short, use quotation marks, and show the references.

Step 2: Include a reference section after your conclusions and before your appendices. Include all types of references in good form, including complete Internet references. Your references must be complete. Any reader should be able to find the referenced resource online or in a library. Use the best source documents available. Do NOT use Wikipedia and encyclopedias.

Step 3: Check your spelling and grammar.

Step 4: Print one copy of your paper to submit to me.

Step 5: Upload your paper to: http://www.turnitin.com

You will be provided with separate, detailed guidelines on the assignments at Blackboard.

Research Paper and Presentation Standards:

Submit your assignments at the start of the class meetings. If, on rare occasions, you must miss class, then email your assignment to me before the start of the class meeting shown as the due date for the assignment. Late submissions will usually receive substantially lower grades because student presentations are an integral component of this course.

Check your spelling and grammar. Word, Excel, and PowerPoint have spell checking capabilities. You will receive lower grades if there are spelling errors or grammar errors.

Do your own work. In my sections, there will be NO group assignments. While you may discuss with others in the course the concepts of the course, you may not submit identical or similar solutions to assignments. Use your own words, computations, and formats. Do not copy solutions from any source. If you cannot explain your own answers, then I must assume that you did not author them. All cases of plagiarism will be reported in writing to the Vice President for Student Affairs.

Professor Paul Sheldon Foote, California State University, Fullerton
Research Paper (or Written Assignment) and Presentation Guidelines:

Do:

Use Microsoft Word’s Header and Footer (under View) to identify each assignment and the author.

Use page numbers.

Include a title for each assignment.

Use subheadings.

Include references in the body of your paper (where you use them) and complete references at the end of the paper.

Use quotation marks when you quote others.

Label the sources of any charts or tables you copied from Web sites or from printed materials.

Check your spelling and grammar with Microsoft Word.

Use 14-point fonts.

State a clear focus in the first paragraph.

Explain the importance of the research problem.

End your research paper with a conclusion.

Do NOT:

Confuse its and it’s.

Use etc. (or "and so on") when the reader cannot complete the series.

Example 1: Number each page: 1, 2, 3, etc.

Example 2: My favorite things are: stars, birds, etc.
Research Paper References

Your research paper must include page number references within the body of the paper. Use the best resources you can find. Do NOT use or cite elementary sources, such as Wikipedia or encyclopedias.

SAP Hands-on Assignments: During the course, you will be provided at Blackboard with SAP R/3 accounts and with detailed instructions on how to complete your SAP R/3 hands-on assignments.

Instructor: Paul Sheldon Foote


Teaching Experience: University of California, Irvine; University of Washington; Chapman University; Sultan Qaboos University (Sultanate of Oman); Pepperdine University; New York University; Oakland University; Saginaw Valley State University; University of Windsor (Canada); University of Michigan—Flint; Michigan State University.

University Administration Experience: Associate Dean, Chapman University.


Professor Paul Sheldon Foote, California State University, Fullerton
Consulting and Seminar Leading Experience: Financial Forecasting; What A CPA Should Know About Investment Decisions; Audit Sampling; Strategic Planning and Information Systems; Fundamentals of EDP Auditing; Compilation and Review of Forecasts and Projections; Audit Risk, Sampling and Materiality. Internal Control Systems and Fraud Auditing consulting.

Business Experience: Singer Sewing Machine Company (Greece, Iran, Turkey, Lebanon, Morocco); Citicorp (Lebanon and India); Mutual of New York (New York City); Barclays Bank (London, England).

Governmental Experience: United States Department of Commerce (Iran); The Regional Development Fund (Oslo, Norway).


Expert Witness Experience: have served as an expert witness in litigation involving accounting, 1989.