

University of California-Santa Cruz  
Economics of Accounting 10A  
Summer 2009  
T/TH 9:00am –12:30pm

**Instructor:** Donald D Gusarson, MBA(Tax) DABFA CFE CFP FCPA CPA/CFF

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Campus: Engineering II, Room 413  
Office hours: T/TH 12:30pm-1:30pm By Appointment  
Other times as mutually arranged.  
Please call or email to schedule a meeting  
Be sure to mention Econ 10A in the subject area

**Course Description:** Introduction to accounting principles and practice; preparation and analysis of financial statements; study of internal control procedures; partnerships.

**Web site:** <http://people.ucsc.edu/~dgusarso/>

**Required Textbook:**

**Accounting, Horngren, Harrison & Bamber, 7th Ed. PrenticeHall**  
Study guide for above (optional)  
My Econ Lab (optional)

**Grading & Testing Policies:**

1. Grading:	Midterm examination	40
	Final examination	40
	Short examinations (5)	<u>20</u>
	Total	100

Examinations are closed book. You may use a four-function calculator during examinations. NO scientific calculators are allowed. Make-up examinations ***will not be given unless unusual circumstances exist and prior arrangements are made with the instructor.***

2. Short examinations - There will be a number of short exams that will cover material currently being studied. ***No make-ups for short examinations.*** Students will be allowed to drop one short examination.

3. Final examination – The final exam is comprehensive with an emphasis on the previously untested chapters.

4. The University Policy on Academic Integrity can be found at <http://my.ucsc.edu>. This policy will be followed in this class.

5. This is a challenging course. Personal commitment, hard work and active participation are required. Class attendance is essential for success in the class. You are expected to attend all classes. Read the chapter before the lecture to maximize your understanding.

**Homework Assignments:** The assignment schedule provides a detailed listing of reading assignments as well as homework problems. Homework problems are to be completed by the due date shown below. The homework problems will be covered in class. Completion of the homework problems prior to class will make it easier to understand the lecture material as well as enhance your ability to participate in classroom discussions on the homework. Check figures for the homework are in Appendix D.

<b>Date</b>	<b>Chapter</b>	<b>Homework</b>
June 2009		S-Starters: E-Exercises: P-Problems
T 23	Introduction to Course	
	1-Accounting Environment	S1,2; E20,21,24,25; P29A
	2-Recording Transactions	S2,3,4,; E16,18,19,23; P32A
TH 25	3-Adjusting Process	S4,6,8,9; E19,21,22,23,28,; P34A
	4-Accounting Cycle	S4,10,12; E13,14,19,22,23; P26A
T 30	5-Merchandising Operations	S1,2,3,4,10,11-13; E17,19; P30A, Appendix P5B-1
	6-Merchandise Inventory	S1,2,3,4,5,6,12; E13,14,18; P29A
July		
TH 2	Review	
T 7	Examination – Chapters 1-6	
TH 9	7-Accounting Systems	S6; E13; P26A, P28A
	8-Internal Control & Cash	S1,2,3,11; E14,16,18,19,22; P28A
T 14	9-Receivables	S4,5,6,7,8,9,10,12; E17; P28A, P30A
	10-Fixed Assets	S2,4,7,8,9,10,11; E16,19,27; P29A
TH 16	11-Current Liabilities, Payroll	S1,3,5,6,7,8; E14,18,19; P27A
	Appendix –Chap.15 Present Value	P15A-1,2,4,5
	12-Partnerships	S3,5,6,7,8,11; E16,18,21,23
T 21	12-Partnerships Review	
TH 23	Final Exam	