
Academic Inquiries: Portland State University

MGMT 199 – SPST: Financial Accounting (6 quarter hours)

Assists students in developing an understanding of financial statements and the tools used by external users such as lenders, shareholders, and competitors to evaluate the performance of the firm. Balance sheets, income statements, statements of cash flows, and industry reports will be used to introduce topics such as: assessing risk, liquidity, solvency, operating efficiency, and profitability of the firm.

A transcript for this course will be issued by the host university, Shanghai International Studies University. The syllabus and instructor have also been approved as equivalent to MGMT199 SPST: Financial Accounting by Portland State University, serving as US University of Record, as many universities require to transfer courses taken as study abroad. Portland State University will provide a transcript at the student's request.

Basic Information:

Instructor Name	TBD
E- Mail	
Office	TBD
Office Hours	TBD, and by appointment

Course Description:

This course introduces the financial accounting cycle; the four primary financial statements for U.S. corporations; basic accounting, valuation, and disclosure requirements for assets, liabilities, equities, revenues, and expenses; and financial statement analysis.

Required Course Materials:

Textbook	Edition	Author	Publisher	ISBN-10
Financial Accounting	7th	Libby, Libby, Short	McGraw Hill	0078111021

Link to the ebooks:

http://www.amazon.com/Financial-Accounting-ebook/dp/B006QYX358/ref=sr_1_1_title_1_kin?s=books&ie=UTF8&qid=1381218026&sr=1-1&keywords=0078111021

Course Hours:

The course has 19 class sessions and a 5-hour field trip. Each class session is 160 minutes in length. The course normally meets from Monday to Friday. This course has a total of 67 contact hours including a final exam. Final exams are scheduled on July 29 and 30, 2019.

Prerequisite:

None

Course Schedule:

Week	Session	Day	Topic (s)	Chapter(s)	Homework
Week 1	July 2	T	School Orientation		
	July 3	W	Investing and Financing Decisions and the	2	E4,E5,E8,E12,E19, P2

			Balance Sheet		
	July 4	TH	Operating Decisions and the Income Statement	3	
	July 5	F	Operating Decisions and the Income Statement	3	E5,E6,E8,E11,E15,P2,P4,P5
Week 2	July 8	M	The Adjustment Process and Financial Statements	4	Quiz #1
	July 9	T	The Adjustment Process and Financial Statements	4	E6,E7,E15,P3,P4,P6
	July 10	W	Reporting and Interpreting Sales Revenue, Receivables, and Cash	6	Quiz #2
	July 11	TH	Reporting and Interpreting Sales Revenue, Receivables, and Cash	6	E1,E2,E4,E6,E8,E23,P2
	July 12	F	Exam 1	2-4,6	
Week 3	July 15	M	Reporting and Interpreting Cost of Goods Sold and Inventory	7	E5,E6,E12,P9
	July 16	T	Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	8	E3,E8,E16,E17,E18,P8
	July 17	W	Reporting and Interpreting Property, Plant, and Equipment; Natural Resources; and Intangibles	8	Quiz #3
	July 18	TH	Reporting and Interpreting Liabilities	9	E2,E5,E9,E10,P1,P2
	July 19	F	Field Trip (5-Hour) Company Visit of Industrial Bank Co.,LTD Industrial Bank is one of the first batch of joint-stock commercial banks in China and represents a time of change. Industrial Bank will arrange their HR manager and Business manager to introduce key elements of their bank operations.		
Week 4	July 22	M	Reporting and Interpreting Bonds	10	E4,E5,E7,E9,E11,E22,E23,P3 Quiz #4
	July 23	T	Exam 2		
	July 24	W	Reporting and Interpreting Owners' Equity	11	
	July 25	TH	Reporting and Interpreting Owners' Equity	11	E3,E4,E5,E7,E17,E20,P2 Quiz #5
	July 26	F	Reporting and Interpreting Investments in Other Corporations	12	E1,E3,E4,E5,E7,P1,P4
Week 5	July 28	Sta	Reading Day	13	Quiz #6
	July 29	M	Final Exam	13	E5,E7,E9,E16,P2,P4
	July 30	T	Final Exam		

Grading Policies:

<u>Part</u>	<u>Percentage</u>	<u>Points</u>
<u>Quiz</u>		
5 quizzes – 10 points each	14	50
<u>Exams</u>		
3 exams – 100 points each	86	300
Course Total	100%	350 Points

Grade Distribution:

Percentage	Letter Grade	Grade Points
100-90	A	4.0
80-89	B	3.0
70-79	C	2.0
60-69	D	1.0
59 or below	F	0.0

Academic Integrity

School expects honesty from students in presenting all of their academic work. Students are responsible for knowing and observing accepted principles of scholarly research and writing in all academic work.

Academic dishonesty or cheating includes acts of plagiarism, forgery, fabrication or misrepresentation, such as the following:

- claiming the work or thoughts of others as your own
- copying the writing of others into your written work without appropriate attribution
- writing papers for other students or allowing them to submit your work as their own
- buying papers and turning them in as your own
- having someone else write or create all or part of the content of your assignments
- submitting the same paper for more than one study or class without explicit permission from the faculty members

General Principles

This program is committed to principles of trust, accountability, clear expectations and consequences. It is also committed to redemptive efforts, which are meaningful only in light of these principles. Students will be granted due process and the opportunity for an appeal.

Academic dishonesty offenses generally are subject to incremental disciplinary actions. Some first offenses, however, receive severe penalties, including dismissal from the program.

General Disciplinary

The following is a non-comprehensive list of possible actions apart from dismissal from the program: warning from a professor, program director; a lower or failing grade on an assignment, test or course; suspension or dismissal from the course; suspension or dismissal from the program.

Disciplinary Actions for Specific Offenses

Some academic dishonesty offenses call for specific disciplinary actions. The following have been identified:

Falsification of documents: Students who falsify or present falsified documents may be dismissed. Prospective students who are discovered to have presented falsified admission documents prior to admission shall be denied admission to the program. Should it be discovered after admission that a student had presented falsified documents for admission, such admission may be annulled and the record of academic achievement removed from the academic record, with appropriate notations. Such annulments or denials may be reviewed after one year.

Dishonesty in course requirements: Course work (a quiz, assignment, report, mid-term examination, research paper, etc.) in which a student has been dishonest generally will receive zero points towards the grade in fulfillment of a course requirement, and/or the student may receive a failing grade for the course. The professor of the course determines the appropriate consequence.

Final assignment: When a student cheats in a major or final assignment such as a comprehensive examination or presents plagiarized material in a major or final assignment, that student shall receive an F in that particular subject. Student cheats on more than two exams shall be dismissed from this program.