Instructor: Dave Barrett  
Office: DPC 328  
Email: dbarrett@maine.edu  
(first class)

Course Meeting Times: Online Delivery, see page 2 for details

Course Objective – The goal of this course is to:

- Familiarize you with the process whereby economic events affecting the firm are reflected in the core financial statements
- Provide basic ability to read and interpret information reported in financial statements
- Familiarize you with internally-focused managerial accounting and the problems faced (and solved) by managerial accounting.

Required Text – Core Concepts of Accounting, Raiborn.

Student Preparation – Please prepare for class by reading the chapter being covered during that particular session. Accounting is fundamentally a skill-based discipline. That is, there is a right way and a wrong way to do most tasks in accounting, and the best way to learn the right way is to do lots and lots of problems. Clearly, this course (and the MBA program in general) is not designed to turn you into expert bookkeepers. However, a basic understanding of the mechanics of accounting will make the accounting reports you will use in your future careers much more meaningful to you. At the end of every chapter are “Questions” before the actual problems start. Take the time to read through and answer those questions. Those will help solidify your understanding of the concepts we’re talking about in class.

Grading – Yuk. There will be four primary assignments and smaller homework assignments to go with each chapter. The first primary assignment will be a relatively basic exercise in creating financial statements to make sure you understand the basic concepts before we move onto more complex material. The remaining assignments will be more in-depth investigations of various accounting issues. Each primary assignment will be worth 20% of your total grade, and collectively the smaller homework assignments will make up the remaining 20%.

Academic Dishonesty – Don’t cheat. It’s not very nice. Please remember that this course is not designed to be a make-work project for me. Understanding what goes on in this class will be vitally important to your success in the MBA program and as a manager after school.
Course Schedule

The lectures for each chapter will be released via the first class course folder on the following days, remaining available until the end of the course. The classes are staggered so as to give you time to digest one and perhaps work some problems before tackling the next. I recommend keeping to this schedule as best you can, rather than letting several chapters back up and then trying to do them all at once.

Within the first class folder in the “course documents section” is a note “shell” for each class that will allow you to more efficiently take notes during the lectures.

The full solutions manual for the textbook is also within the first class course folder, so you can check your work on the suggested problems. Feel free to work on the suggested problems together, but please do the for-credit assignments individually.

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<th>Chapter(s) Available</th>
<th>Suggested Problems*</th>
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*as indicated before, it’s worth spending time answering the Questions as well.

Due dates for assignments are as follow:

Assignment 1: 6/22
Assignment 2: 7/27
Assignment 3: 8/3
Assignment 4: 8/3

How to reach Dave: I will be checking email on a daily basis during the run of this course, with a couple exceptions that I’ll warn you about. Please post your questions to the course folder rather than sending them to my mail box. This is for two reasons: First, if you have a question, probably someone else has that same question, so I can answer it once. Second, if you have a question, perhaps someone else has the answer, and can get a response to you more quickly than me. Don’t call my office, I won’t be there!
Online Office Hours

Each Tuesday and Thursday evening during the run of the course (with a few exceptions that I will warn you about), I will be online in a chat room within our course folder from 8pm until 9pm to answer any questions you may have. I have found that many issues students run into are easily solved with a quick question or two, so please take advantage of this time. It should go without saying (but I’m going to say it) that I would appreciate your not logging in at 8:55 with a ton of questions. I’d like 9pm to be a hard cap.

Students with Disabilities

Please note that the University of Maine’s Disability Support Services (DSS) provides the following list of rights of students with disabilities:

- Full and equal participation in the activities and services of The University of Maine
- Reasonable accommodations, academic adjustments and/or auxiliary aids
- Privacy and the right to have confidential information managed according to law
- Information available in accessible formats

Please also note that the University Faculty and Staff, through DSS, have the responsibility to:

- Provide or arrange reasonable accommodations, academic adjustments and/or auxiliary aids and services for students with disabilities at The University of Maine
- Respond to requests in a timely fashion
- Provide information in accessible formats to faculty, staff, students and guests with disabilities upon request
- Maintain appropriate confidentiality of records and communication

Should you believe that you have a disability for which accommodations are required in the classroom, please contact DSS for further information.
Maine Business School
CODE OF ETHICS

As valued member of our Maine Business School, we the faculty, staff, and students, mutually pledge to each other the following:

1. **Honesty**: We agree to exercise personal integrity in all aspects of our work, research, and studies. To be honest in fact, we agree to give credit where credit is due, to express our own opinions, and to do our own work in a timely fashion. Honesty requires clear and open communication about our commitments and performance of our work…

2. **Respect**: As each individual is inherently entitled to personal respect from others, we agree to show respect for others in our community by valuing diverse perspectives and by refraining from any form of harassment, disruption, lying, misstatements of fact, or other rude behavior that would exhibit hostility or disrespect for others. To show respect, we agree to listen carefully to one another, to read carefully, to review thoroughly, to promote each other’s works and aspirations, and to suspend judgment until properly informed of the facts…

3. **Honor**: We will endeavor to honor ourselves and our community by following all federal and state laws, our University policies and procedures, and our conscience as best as we are able. We agree to honor each other’s time, effort, and property at all times. We honor our MBS by producing quality work, both in the classroom and in our offices. We honor each other by explicitly recognizing our achievements, directly communicating issues, and treating one another politely …

WE mutually pledge to implement this code by not tolerating intentional infractions in ourselves or others. Based on University policy, we will seek help and assistance from others in enforcing this code.