
FINANCIAL ACCOUNTING in Fall 2020 (BA2001B)

Course Code	BA2001B	Professor(s)	Natalya Shiryaeva
Prerequisites	None	Office Number	G-2A03
Class Schedule	M: 14:30-16:05 in C-103 R: 09:00-10:35 in C-103	Office Hours	T 16:00-18:00 & F 15:00–17:00 or by appointment
Credits	4	Email	nshiryaeva@aup.edu
Semester	Fall 2020	Office Tel. Ext.	please use email

Course Description

This course introduces you to financial accounting - the language of business. You will learn about the role of accounting in business, and you will be able to understand and analyze financial statements. At the end of the semester you will present a financial analysis for a company of your choosing.

Course Learning Outcomes

Demonstrate an understanding of accounting concepts, terms and procedures to analyse business activities.

Apply accounting knowledge to reproduce each piece of accounting cycle.

Be able to understand and prepare basic income statement and balance sheet.

Use financial ratios to analyze a firm's financial position and present the findings.

General Education

Course Outline

This is a tentative course schedule and will be revisited as the course progresses.

Chapter 1	Business decision and financial accounting
Chapter 2	The balance sheet
Chapter 3	The income statement
Chapter 4	Adjustments, financial statements, and financial results
	Mid-term I (Chapters 1-4)
Chapter 6	Merchandising operations and multistep income statement.
Chapter 7	Inventory and cost of goods sold
Chapter 8	Receivable and Bad Debt Expense
Chapter 9	Long-lived Tangible and Intangible Assets.
	Mid-term I (Chapters 6-9)
Chapter 10	Liabilities
Chapter 11	Stockholders' equity
Chapter 13	Measuring & evaluating financial performance
	Final Assessment: Financial Statement Analysis

Textbooks

This course doesn't have any textbook.

Attendance Policy

Students studying at The American University of Paris are expected to attend ALL scheduled classes, and in case of absence, should contact their professors to explain the situation. It is the student's responsibility to be aware of any specific attendance policy that a faculty member might have set in the course syllabus. The French Department, for example, has its own attendance policy, and students are responsible for compliance. Academic Affairs will excuse an absence for students' participation in study trips related to their courses.

Attendance at all exams is mandatory.

IN ALL CASES OF MISSED COURSE MEETINGS, THE RESPONSIBILITY FOR COMMUNICATION WITH THE PROFESSOR, AND FOR ARRANGING TO MAKE UP MISSED WORK, RESTS SOLELY WITH THE STUDENT.

Whether an absence is excused or not is ALWAYS up to the discretion of the professor or the department. Unexcused absences can result in a low or failing participation grade. In the case of excessive absences, it is up to the professor or the department to decide if the student will

receive an “F” for the course. An instructor may recommend that a student withdraw, if absences have made it impossible to continue in the course at a satisfactory level.

Students must be mindful of this policy when making their travel arrangements, and especially during the Drop/Add and Exam Periods.

Covid-19 temporary amendments for BA2001:

Students who declared their learning location as on-site should refer to my normal attendance policy above. Students who declared their learning location as remote or late arrival are expected to attend every class synchronously via Teams if the classes are between 6 am and 10 pm of their local time. If classes are outside these hours of the local time, students are welcome to attend synchronously. Otherwise these remote learners must complete the required class activities and assignments and submit them in the required due time. **Responsibility for completing any work rests solely with the student.** Any student is also solely responsible for seeking help and advice immediately should they have any concerns regarding their progress with the course materials.

Grading Policy

This course requires your serious commitment, for example **at least 6 hours per week** of independent study in addition to the class time. Please make sure you are able to sustain this commitment throughout the semester.

The course final grade is made out of the following components:

Connect Homework Assignments: **15%**

Group projects: **10%**

Exams (mid-terms and final assessment): **75%**

There will be **two types** of Connect Assignments before EVERY class period:

a) **“After Class”** Assignments – for you to practice and master the material we discussed in the class. These Assignments have multiple attempts, and you can get access to help and/or video tutorials. I highly recommend completing these assignments in the afternoon or evening immediately after each class.

b) **“Before Class”** Assignments are the preparatory assignments to warm up your brain for the

discussion in the next class. Here you have two options: b1: **Watch** Concept Videos and answer MCQ's or b2: **Read** and work through SmartBook Assignment by answering MCQ's. You can complete both assignments, but to get a grade one is sufficient.

Other

Academic Integrity: I take Academic integrity seriously. I will make sure that students who cheat will be penalised according to the University policies. Copies of the University's policies were given to each student at registration and are available at the office of the Registrar. **You have signed an agreement to abide by them.**