

UNIVERSITY OF CALIFORNIA, BERKELEY
Haas School of Business

EW MBA 202: Financial Accounting
Spring 2020

Instructor: Xiao-Jun Zhang
[REDACTED]

Office Hours: By appointment

Course Websites: <https://bcourse.berkeley.edu/>

Assistant instructor: [REDACTED]
Wednesday 8pm-9pm, online

COURSE OVERVIEW

This required core course in Financial Accounting covers the accounting principles and methods (GAAP) used in preparing financial statements. It emphasizes the rationale for, and implications of the fundamental accounting concepts. The course provides a foundation to critically analyze and interpret accounting data, and to use accounting data in various decision situations.

The course requires no prior academic knowledge of accounting, and it is designed accordingly.

STRUCTURE OF LECTURES

Although it is unavoidable that we devote time and effort on learning “accounting rules”, the course will concentrate on general concepts and their applications. A combination of lectures, case studies, assignments, and in-class practice problems will be used to enhance the learning of key accounting concepts and to illustrate the uses and misuses of financial reports.

COURSE MATERIAL

Financial Accounting for MBAs, 7th edition, by Easton, Wild, and Halsey, © 2018, Cambridge Business Publishers, ISBN: 978-1-61853-231-2.

GRADING POLICY

Your grade will be determined in the following way:

Problem sets	20%
Class participation.....	10%
Quiz	20%
Final exam	50%

Problem Sets:

You are required to turn in the problem sets on the dates specified on bCourse. While you may discuss the homework assignments with your colleagues, you are expected to solve the problems and write up the solutions on an individual basis. These problem sets will be graded on a satisfactory/unsatisfactory basis.

Class Participation:

I expect active class participation. *Please let me know in advance by e-mail if you are going to miss a class session.* Class participation credit is awarded for the quality and frequency of your contributions to the class discussion.

Quiz and Exam:

Pop quiz will be given throughout the course. Final exam will be held on **March 14th**.

COURSE OUTLINE

Topic 1:

Fundamentals of Financial Reporting

Readings

Textbook Modules 1-3, 11
Articles 1.1-1.5

Problems and Cases:

Kellogg, Apple, Sears, Chemalite, In-Class Exercises 1-3

Optional Exercises:

M1-23, M1-25, M1-28, P1-54, I1-56, MA1-63, M2-19,
E2-27, E2-31, E2-34, M3-14, M3-15, M3-24, E3-29,
E3-34, E3-39, P3-49, P3-56, P3-58, Q11-11, Q11-15,
Q11-16, M11-23, M11-24, E11-35, P11-50

Topic 2:	Operating Activities
<i>Readings</i>	Textbook Modules 5 and 6 Articles 2.1-2.6
<i>Problems and Cases:</i>	In-Class Exercises 4 and 5
<i>Optional Exercises:</i>	Q5-10, M5-15, M5-16, M5-18, M5-20, E5-42, P5-50, Q6-2, Q6-5, M6-13, M6-16, E6-25, E6-27, E6-30
Topic 3:	Financing Activities and Inter-company Investments
<i>Readings</i>	Textbook Modules 7-9 Articles 3.1-3.5
<i>Problems and Cases:</i>	<i>PG&E</i> , In-Class Exercises 6 and 7
<i>Optional Exercises:</i>	M7-11, M7-12, M7-15, M7-20, E7-31, P7-47, Q8-5, E8-46, M9-17, M9-19, M9-20