

University of California-Santa Cruz  
Economics of Accounting 10B  
Summer 2009  
M/W 9:00am-12:30pm

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

**Office:** Work: 720-D Capitola Avenue  
Capitola, CA 95010  
476-7079 Fax 476-7553  
email: [gusarson@msn.com](mailto:gusarson@msn.com)

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

**Course Description:** Managerial accounting emphasizing analysis and control; accounting for corporations; introduction to taxation, budgeting, and equity/debt financing; management decision making. Prerequisites: Economics of Accounting 10A.

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

**Required Textbook:**

**Accounting, Horngren, Harrison & Bamber, 7<sup>th</sup> 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 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 on the attached schedule. 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>
July 2008		S-Starters; E-Exercises P-Problems
M 27	Introduction to Course-Appendix A	
	Ch 13 Corporations-Balance Sheet	S3,6,8,12; E14,15,18,22
W 29	Ch 14 Corporations-Income Statement	S1,3,4,8; E13,14,16,20-22; P26A
	Ch 15 Long Term Debt/Appendix	S1,2,7,14; E18,19 Appendix P15A-1,2,5
August		
M 3	Ch 16 Statement of Cash Flow	S,3,4,5,7,8,11,12; E16,18,20,25,27
	Ch 17 Financial Statement Analysis	S4,5,6,7,8,14,17
W 5	Ch 18 Management Accounting Review	S3,7,8,9,12; E20,23
M 10	Midterm Examination – Chapter 13-17	
W 12	Ch 19 Job Order Costing	S1,6,7,14,16
	Ch 20 Process Costing/Appendix	S4,8,19
M 17	Ch 21 CVP/Appendix	S1,2,4,5,7,13,14,15,22; E21A-39
	Ch 22 Master Budget/Appendix	S10,12; E9; S22A-33
W 19	Ch 25 Capital Budgeting	S1,2,3,5,6,8,9,11,13,14; E16,17,22,25
M 24	Review	
W 26	Final Examination	