New York University  
Stern School of Business  
Department of Accounting  
Principles of Financial Accounting (ACCT-UB.0001.02)  
Summer 2014 Course Syllabus

Instructor  
Seil Kim  
KMC 10-99  
seil.kim@stern.nyu.edu  
Office hours: TBD

Teaching Assistant  
TBD  
Name  
email  
Office hours: TBD

Class Meetings  
Mondays and Wednesdays 09:00AM – 12:10PM  
Tisch UC21

Course Website  
NYU Classes  
- Lecture slides will be posted before class. Print your own copies before class in whatever  
  format that works for you.  
- Homework, practice exams, solutions, etc. will be available here.  
- Check NYU Classes linked e-mail for announcements.

Textbook  
York University  
The textbook covers the basic material in the course, including background information,  
accounting rules and conventions. It is crucial that students come to class prepared to discuss the  
scheduled topics. I will assign chapters/pages from the textbook that I expect you to read before  
class. A few copies are on reserve at the library.

Calculator  
Bring a non-programmable calculator to all quizzes and exams. Sharing calculators during  
quizzes or exams will not be allowed. Using the calculator in your cell phone will not be allowed.
Classroom Environment
I expect that students will be prepared for class. I suggest the following routine:
- Before class, read the assigned pages of the textbook.
- Take notes in class. After class download and review the lecture notes. The lectures and supplemental material often contain problems which summarize the material in a way different from the textbook.
I also expect that you will treat this course as a professional engagement:
- I highly encourage you to attend class. It is the easiest way to stay on top of the material.
- Please be on time and remain throughout the class meeting.
- Cell phones off (=silent) during class time and office hour visits.
- Display courteous and professional behavior to your classmates.
- Follow the Code of Academic Integrity. On behalf of the majority of the students who make an honest effort in this class, I will take action against anyone suspected of breaching this Code.
- Research indicates that laptop use in large lecture/discussion courses detracts from student learning. Consequently, I expect you to limit your laptop use to before/after class. Please do not impose negative externalities on your classmates by surfing the web during class and thus distracting everyone behind you.

Grading
To ensure parity among required course sections and to prevent grade inflation, core faculty are required to impose a 35% maximum of the letter grade of A.
Final grade will be determined by:
- 10% Homework Assignments
- 10% Quiz 1
- 10% Quiz 2
- 10% Quiz 3
- 30% Exam 1
- 30% Exam 2

Scheduling Conflicts
Only I can grant permission to be excused from a scheduled quiz/exam because of a scheduling conflict. Teaching assistants cannot grant such permission. To obtain permission to be excused from a scheduled quiz/exam because of a scheduling conflict, students must provide documented evidence of the conflict. Notify me via email at least one week in advance of any conflicts with your other courses. In case of a legitimate scheduling conflict, I will grant permission to the student to take the quiz/exam early under my supervision. **Only scheduling conflicts with other courses or university representation will be considered. Internship, interviews, family**
vacation, or other travel plans are not acceptable scheduling conflicts. If you miss a quiz without permission, your grade will be zero on that quiz.

Only I can grant permission to be excused from a scheduled quiz/exam for illness. To obtain permission to be excused from a scheduled quiz/exam because of illness, students must provide documented evidence of the illness. A note documenting a visit to health services is not a sufficient excuse for missing a quiz/exam. Minor illnesses, including upper respiratory infections (i.e., colds), or fatigue, are unacceptable reasons for missing a quiz/exam. Also, illness during the time that a student had intended to study for a quiz/exam is not an excuse for missing a scheduled quiz/exam.

A student who has permission to miss a quiz/exam will receive a grade of “incomplete” for the semester. If a student has permission to miss a quiz/exam, he/she will be required to take a make-up quiz/exam on the University’s officially scheduled make-up exam date. After the student takes the make-up, I will change the incomplete to the earned course grade. If a student fails to show up for the make-up quiz/exam, he/she will receive a failing grade for the course. Make-up quiz/exams will not be offered at any other time.

Code of Conduct
As a student at Stern, you are expected to conduct yourself as a young business professional. The Stern School does not tolerate cheating. Please know that the penalty for cheating is an automatic grade of F for the course and appearance before the Student Disciplinary Committee. I am very strict on this issue.

Students with Disabilities
If you have a qualified disability and will require academic accommodation, please contact the Henry and Lucy Moses Center for Students with Disabilities (CSD) and provide me with a letter from them verifying your registration and outlining the accommodations they recommend. Please see www.nyu.edu/csd for more information. If you will need to take a quiz at the CSD, you must submit a completed Quiz Accommodations Form to them at least two weeks prior to the scheduled quiz time to be guaranteed accommodation.
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<th>Homework</th>
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