COURSE MATERIALS
The required text is Herwitz & Barrett, *Accounting for Lawyers*, Concise 4th Ed. (ISBN 978-1599410401). You should also buy and familiarize yourself with a calculator that can do the functions described below. Additional materials will be distributed in class and posted to TWEN. Suggested study aids will also be posted to TWEN.

COURSE STRUCTURE
The class will be a study of a mix of hard accounting and associated legal background, rules of law, theory, and the like. Where practical, we will do the two in parallel so that neither becomes overwhelming.

*There will be math* in the class—*lots of it*—but it will not be more complicated than adding, subtracting, multiplying, dividing, and raising numbers to powers. However, most of the mathematical problems we will be doing are primarily involved with organizing information and placing numbers into the appropriate buckets. If you are able to do this properly, the math should follow naturally.

GRADING
*Class participation will determine 20 percent of your grade.* Participating includes both doing assigned problems during class and speaking during class discussions. I generally ask for volunteers, but will call on people if needed. Everyone should be prepared for each class; if you cannot be prepared on any given day, let me know via e-mail or phone before class, and I will try not to call on you. The remainder of your grade will be based on a final exam which, among other things, require you to prepare financial statements. *The remainder of your grade will be based on a final exam that will be administered on May 1, 2014, at 8:15 a.m.*

RECORDING CLASSES
I generally do not object to recording classes if you *must be absent because of an emergency*. In these cases, please let me know in advance of class and I will record or arrange for the recording of the class. Students may not record or arrange for the recording of classes without obtaining my prior permission.

ENROLLMENT RESTRICTION
Unless you have special circumstances that convince me otherwise, *enrollment in this course is limited to students who have not earned more than six semester hours of college credit or the equivalent in accounting courses.*
Topics & Assignments

Part I

1. The Development of Accounting Principles (Chapter II)
   HB 121-38.
   If you want to get a sense of the math involved in the course, read through
   the pages in item 2, below.

2. The Development of Accounting Principles (Chapter II) cont’d
   HB skim 138-45, 145-49

   Bookkeeping and Financial Statements (Chapter I)
   HB 1-26.
   Do problems 1.1A, 1.1C (pp23-26).

3. Bookkeeping and Financial Statements (Chapter I) cont’d
   HB 26-50.
   Do problems 1.2A-B (pp36-37), 1.3A (pp41-42).

   Accrual Accounting (Chapters I & IX)
   HB 50-62.

4. Accrual Accounting (Chapters I & IX) cont’d
   Review HB 50-62; HB 62-74, walk through the practice problem on 75-88
   and prepare any questions you might have on it, 549-62.
   Do problems 1.4A-B (pp72-73), 1.5A-B (pp84-88), 9.3A (p551).

5. Accrual Accounting (Chapters I & IX) cont’d
   We will begin by finishing the problems from assignment #4.
   Do problems 9.4A-C (p554-555), 9.5A-B (pp558-59), 9.6 (p560-62).

   This session is a good one in which to review the material covered thus
   far—please bring your questions! This includes, if you wish, your solutions
   to the unassigned problems from the pages covered so far.

6. Inventory and Auditing (Chapters I, II, & VIII)
   Do problems 8.2A-B (pp529-531), [1.6A (pp.99-100) we will not do this one
   on class, but the answer will be provided], 2.1A/B (p149; these are
   essentially the same problem with different numbers), 2.2A/B (p168; for
   our purposes, these problems are the same and your answers to them
   should be identical).

The remainder of the syllabus will be distributed around the time of class 5.