DRAFT

LAW A 516 A - ACCOUNTING & FINANCE FOR LAWYERS
Autumn Quarter 2013 - SLN 16269
DRAFT - Syllabus

Instructor:
Joseph L. Brotherton, CPA, Attorney At Law
2900 N.E. Blakeley, Suite B   E-Mail – JoeBro@u.washington.edu or
Seattle, WA  98105        JoeB@JoeBrotherton.com
*(206) 325-3537 (office)   *(206) 972-2727 (cell)
MSN Messenger – E-mail me your screen information if you want to be in contact
Facebook-friendly.

Class Location and Times
Gates # 119   Monday & Wednesday 9:00 to 10:20
I will attempt to be available 15-30 minutes before and after each class for scheduled or
unscheduled meetings with students, either in my campus office or in the classroom.
Please request scheduled meetings by e-mail.  I hope to have a chance to buy you each
lunch or coffee this quarter in small groups.  My off campus office is near the University
Village (across from Zoka on Blakeley) and my on campus office is someplace I will
probably never visit, but we could find it together if we really need to do so.

Our classroom is available before our class. Once the material gets challenging, and
upon request, I will be in the classroom 30 (or if requested 60) minutes prior to our class
for a study session.  This is not mandatory, but when we are working on accounting
problems, I don’t want you to fall behind, so this will hopefully be useful for some of the
students in our class.

Attendance at the Microsoft Annual Meeting is MANDATORY – Tuesday November 19,
2013 at 8am (about 3 hours).

Communication
You may contact me at your convenience, online, by phone or by e-mail. I will attempt to
promptly respond to messages. Most of our class communication will be by e-mail.
Give me your preferred e-mail address on your information form. Make sure it is an
address which you check regularly during the quarter. The subject line of all e-mails
should start with Law 516.  In class, please display your name on a large card (Table
Tent) in front of you, so I may address you properly.  Every Day All Quarter, Please!

Course Summary
This is a survey course in Accounting. We face a challenge because some students bring
a greater base of knowledge of Accounting, while others will be starting from scratch. I
will try to tailor the coursework to challenge you and to develop your skills in this
important subject, regardless of your starting point. This will not feel like a traditional
Law class. You are about to learn a new language. If you believe that you do not need to
memorize a certain amount of information because everything is available on the internet,
this class will not be to your liking.
Atmosphere
The subject can be taught through straight lectures but that makes a reputedly dull subject even duller. Your participation in class discussions is encouraged. A mellow version of the Socratic Method will be utilized. Every student is expected to maintain a respectful demeanor toward others and further to respect fellow students’ privacy. I may inadvertently respond in a manner which suggests that you should know an answer which you do not. I apologize in advance and please know that I mean no offense.

Attendance
Attendance is required. If you will not be present, please send an e-mail in advance. If you attend class, please be prepared to participate actively in class discussions.

Textbook
*Introductory Accounting, Finance and Auditing for Lawyers* - Sixth Edition – Lawrence A. Cunningham (I will try to make the 5th edition work to save some money.)

Class Participation & Group Presentation – 20% of Grade
You will be expected to actively participate in the class discussions. Be prepared, please. The Class Presentation will be based on the Microsoft case study (or another subject to be assigned) and will be a group project including a brief presentation and a brief document summarizing your findings. You will also each submit one multiple choice question based on your presentation.

Multiple Choice Question Submissions – 15% of Grade
Please write one multiple choice question for every fourth class sessions, starting with the 2nd session. The total for the quarter will be 5 class related questions. You will have some flexibility in allocation of your questions across the quarter. You must prepare one story problem with five questions. Finally, you will turn in one M/C question based on your group project. You are required to turn in 11 questions. Please submit the questions by e-mail (included in the e-mail rather than attached as a document) about every third week of class. Each question should include five possible answers (labeled a through e). Below the question, you should indicate the correct answer, the topic and the class session upon which it was based and your name. The subject line of the e-mail should say Law 516, your name and m/c question subject. You must send these to StephanieB@JoeBrotherton.com. Please follow this format and time frame specifically in order to get credit.

Mid-Term – 15 % of Grade
We will have a mid-term exam or take home project. We will also have unannounced quizzes based on assigned materials. The quizzes will have no effect on your grade as we are not in grade school. However you may want to use your quiz performance to gauge your command of the material.
Final Examination – 50% of Grade
The final examination will have approximately 200 multiple choice questions. We will use a marked sense form. The exam will be comprehensive and will include moderate time pressure. It will largely be prepared by the class, as described above. Your final exam is currently scheduled for Tuesday, 12/10/2013 at 8:30 AM. The exam schedule is located at http://www.law.washington.edu/Students/Exams/Default.aspx and you are responsible for checking it for changes during the quarter.

Class Progress – The syllabus below is, by necessity, approximate and aggressive. It is your responsibility to track our progress. If we move ahead of or fall behind this schedule, you should be prepared for the actual subjects covered.

Miscellaneous – We will study at least one set of financial statements from a small business. We may prepare a personal financial statement.

Microsoft Case Study - We will use Microsoft as our large company case study. We will study the company from several angles and the process will culminate with attendance at the annual shareholder’s meeting. I have requested schedule information and permission to attend.

Ultimately, I would like you to know more about Microsoft than most of its employees or investors. You will be expected to form an opinion about the prospects for Microsoft and whether or not one should invest in the company. This will be an active time for the company with the changes in leadership.

Group project – You will be assigned one of the 7 subjects related to Microsoft or another class-related subject. There will be five or six people in each group. You will be given about 15 minutes of class time to present what you learn about each subject. You work out the details. Please prepare a one-page summary of important facts to be distributed after your presentation.

Class Plan & Assignments – I will provide a completed schedule, in the format below, by the end of the first week of class. How quickly we move through the material will be, in part, a function of the class dynamic, which I can influence but not control.

Study Sessions – The study sessions will largely be to help people who are struggling with the problems assigned at the end of each chapter.
### Class Schedule

<table>
<thead>
<tr>
<th>Class #</th>
<th>Date</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Monday, September 23, 2013</td>
<td>Introduction to the Class and the subject matter. Read Chapter 1 – Bring questions to class if there is anything that you do not understand from the reading. Bring your completed student information form.</td>
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<tr>
<td>2</td>
<td>Wednesday, September 25, 2013</td>
<td>Read Chapter 2 and Prepare Problems 2A and 2B</td>
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<td>3</td>
<td>Monday, September 30, 2013</td>
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<td>4</td>
<td>Wednesday, October 02, 2013</td>
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<td>5</td>
<td>Monday, October 07, 2013</td>
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<td>6</td>
<td>Wednesday, October 09, 2013</td>
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<td>7</td>
<td>Monday, October 14, 2013</td>
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<td>8</td>
<td>Wednesday, October 16, 2013</td>
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<td>9</td>
<td>Monday, October 21, 2013</td>
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<td>10</td>
<td>Wednesday, October 23, 2013</td>
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<td>11</td>
<td>Monday, October 28, 2013</td>
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<td>12</td>
<td>Wednesday, October 30, 2013</td>
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<td>13</td>
<td>Monday, November 04, 2013</td>
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<td>14</td>
<td>Wednesday, November 06, 2013</td>
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<td>15</td>
<td>Wednesday, November 13, 2013</td>
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<td>16</td>
<td>Monday, November 18, 2013</td>
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<td>17</td>
<td>Tuesday November 19, 2013</td>
<td>Mandatory – Microsoft Annual Meeting at Meydenbauer Center 8:00am – 11:00am</td>
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<td>18</td>
<td>Wednesday, November 20, 2013</td>
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<td>Class #</td>
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<td>19</td>
<td>Monday, November 25, 2013</td>
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<td>20</td>
<td>Wednesday, November 27, 2013</td>
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<tr>
<td>21</td>
<td>Monday, December 02, 2013</td>
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<tr>
<td>22</td>
<td>Wednesday, December 04, 2013</td>
<td>Teacher Emasculations (strike that, Evaluations)</td>
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<tr>
<td>23</td>
<td>Final Exam Tuesday December 10, 2013 8:30AM</td>
<td>THE FINAL EXAM IS MULTIPLE CHOICE, LARGELY WRITTEN BY YOU AND WILL LAST 3 OR 4 HOURS.</td>
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Student Information Sheet  
Autumn 2013 – UW School of Law  
Law 516 – Instructor Joe Brotherton, CPA, Attorney-at-Law

Last Name ___________________________ First __________________

E-Mail address (which may be disclosed to class): ________________________________
(This can be your UW account if you don’t mind having it disclosed to fellow students.)

Phone: (optional) _________________________

Education:
Undergrad or Grad Degree / Year Institution

________________________________         ________________________________  
________________________________         ________________________________  
________________________________         ________________________________  

Accounting / Business courses taken
__________________________________________________________
__________________________________________________________
__________________________________________________________
__________________________________________________________

Work experience – (emphasize business & accounting – licenses held):
__________________________________________________________
__________________________________________________________
__________________________________________________________
__________________________________________________________

Area of emphasis in Law School: ____________________________________________

In three years, I expect to be ________________________________________________

____________________________

I hope to learn the following from this course:
__________________________________________________________
__________________________________________________________
__________________________________________________________
__________________________________________________________

(Yes or No) - I own stock ___. I prepare my own tax return ___. I want to be rich ___.

(Rank 1-8) I am most interested in: Tax _____, Entrepreneurship _____, Music ___, Sports ___, Criminal law ___, Real estate ___, Investing ___, Practicing Law ____.

Please complete and turn in to Mr. Brotherton at the first class session. Thank you