San José State University  
School: Lucas College and Graduate School of Business

Department: Accounting and Finance  
Course Number: BUS121A  
Title: Intermediate Accounting I  
Section: Section 7  
Semester: Fall  
Year: 2015

Instructor: Dr. Benjamin Anderson
Office Location: BT 863
Telephone: (408) 924-3483 (E-mail is preferred to voicemail messages.)
Email: Benjamin.c.anderson@sjsu.edu
Office Hours: Mondays and Wednesdays 4:30 PM – 6:00 PM, and by appointment.
Class Days/Time: Section 7: Mondays and Wednesdays, 1:30-2:45 PM
Classroom: BBC 322
Prerequisites: BUS20 with a C or better.

Faculty Web Page and MYSJSU Messaging
Course materials such as syllabus, handouts, notes, assignment instructions, etc. can be found on the Canvas learning management system course website. You are responsible for regularly checking with the messaging system through MySJSU (or other communication system as indicated by the instructor) to learn of any updates.

Course Description
BUS121A reviews the conceptual framework and accounting cycle for financial reporting. The course also covers the principles, controls, and theory of accounting for assets, accounting changes and errors, and measurement and determination of income.

Learning Outcomes and Course Goals

BSBA Program Learning Goals

Goal One: Business Knowledge
Understand basic business principles and demonstrate discipline-specific competencies as applied to local and global environments.

Goal Two: Communication
Communicate ideas clearly, logically, and persuasively in oral and written format, using technology appropriately.

**Goal Three: Ethical Awareness**
Recognize, analyze, and articulate solutions to ethical issues that arise in business.

**Goal Four: Leadership, Teams and Diversity**
Comprehend the challenges and opportunities of leading and working in diverse teams and environments.

**Goal Five: Critical Thinking**
Comprehend, analyze, and critically evaluate complex and unstructured qualitative and quantitative business problems, using appropriate tools and technology.

**Goal Six: Innovation**
Recognize, analyze, and articulate strategies for promoting creativity and innovation.

**Course Learning Outcomes (CLO)**
Upon successful completion of this course, students will be able to:

1. CLO 1 Develop a strong basis in both the theory and practice of financial accounting and reporting.
2. CLO 2 Explain the pivotal role financial accounting and reporting plays in the economy and financial markets.
3. CLO 3 Understand the current financial accounting and reporting standards for the basic financial statements, revenue recognition, and the assets side of the balance sheet.
4. CLO 4 Demonstrate professional research and writing skills related to financial accounting and reporting.
5. CLO 5 Apply critical thinking skills to business and accounting scenarios.
6. CLO 6 Cultivate long-lasting professional teamwork skills.
7. CLO 7 Recognize and analyze ethical issues in accounting.

**Textbook**

This is a special edition and special low price for BUS1 121A/B at San Jose State University and may be purchased at the Spartan Bookstore. You will use the same book in BUS1 121B if you take it in the Spring 2016 semester.

**Other Readings**
Additional readings such as scholarly journal or popular press articles may be distributed as the semester progresses. If I choose to use such readings, I will announce their availability on Canvas in class or by e-mail at least one week prior to when we will discuss the related content in class.
Other equipment / material requirements
We will use the McGraw-Hill Connect Software. Purchase of a new textbook through the Spartan Bookstore comes bundled with an access code to connect. Otherwise, you may purchase an access code directly through the Connect website. The Connect section-specific website is found below, either through clicking on the hyperlink or by directing your browser to the specific URL below:

Connect section-specific website URL at http://connect.mheducation.com/class/b-anderson-bus121a-007-mw-130-pm

Connect offers a two week free trial period before you must either use an access code (such as what is provided with the new textbook purchased through the bookstore) or purchase access directly through McGraw-Hill.

If you have any problems regarding Connect Plus Accounting please direct your questions to McGraw-Hill’s Customer Experience Group Support Center either by visiting their website at http://mpss.mhhe.com/contact.php or by calling them at 800-331-5094. If you contact McGraw-Hill with a problem please write down the case number they give you in case you need to reference it in the future.

Course Requirements and Assignments
SJSU classes are designed such that in order to be successful, it is expected that students will spend a minimum of forty-five hours for each unit of credit (normally three hours per unit per week), including preparing for class, participating in course activities, completing assignments, and so on. More details about student workload can be found in University Policy S12-3 at http://www.sjsu.edu/senate/docs/S12-3.pdf.

Examinations
There will be 3 examinations administered during regular class time and one comprehensive final examination.

- For each exam you will need a #2 pencil, an eraser, and Scantron (882-E, measuring approximately 4 inches by eleven inches, available at the Spartan bookstore).
- In the event that your final examination grade (in percentage terms) is higher than your lowest semester exam grade, I will replace that single lowest grade with the equivalent number of points. (For example, if your lowest mid-semester exam grade is 75 points (50%) and your final exam grade is 150 points (75%), I will replace the midsemester exam grade of 75 points with 112.5 points (75%). However, the final examination will be long, strenuous, and comprehensive - so do not depend on this being the case.
- You must take all exams with your registered section unless you get explicit permission from me beforehand.
- During exams, use of all electronic devices (e.g., cell phones, PDAs, music devices, laptops, Google Glass, ear-based microchip radios) and communicating with others in any verbal or non-verbal manner are strictly prohibited.
- During exams, make certain your notes, textbook, and laptops are in your bags and/or under the table/desks. Copies of the exam are never to leave the classroom.
- Be punctual on examination dates. Once the first person to finish the exam leaves the classroom, anyone entering the room after that time will be unable to start the exam. You will most likely need the entire examination period to complete the exam.
- You have one week after exam scores are posted to dispute answers on the exam. All disputes must be made in writing and should include sufficient persuasive argument(s) with substantive evidence (including citations if appropriate) as to why a correction should be made.
Exams will be recollected for my safe-keeping. You are welcome to stop by my office and review your exams during the semester through the time of the scheduled final examination.

Assignments

Most, but not necessarily all, assignments will be assigned using McGraw-Hill Connect. I cannot guarantee that I will be able to announce when all assignments are due in class, so I encourage you to check regularly for new assignments. These will generally be due one week after we finish the related material in class. Approximately one assignment set per chapter will be assigned, which translates to approximately one assignment per week of class. However, there will sometimes be more or fewer, depending on the week. These assignments will have 3 attempts, but the numbers in the problems may change between attempts. Some assignments may seem long and/or strenuous, but this is beneficial to you in the short and long-run. Do not procrastinate in starting the homework assignments. I will count only your top ten assignments – however, I encourage you to do every assignment in order to get practice for the exams.

Note that, in addition to the required assignments, I will be posting additional practice problem sets to Connect. These will have no bearing on your grade and are purely for your additional practice. These practice problem sets will be longer and more comprehensive of course material than what is covered just in the assignments, so that you can practice as much or as little as you desire.

LearnSmart

I will be assigning LearnSmart for each chapter we cover in the book. LearnSmart assignments will be due as of the first day we begin covering the related material from the book, so that you will be prepared to discuss the topic as of class time. LearnSmart will be graded only for completion – just finish the assignment and you will receive full credit. I will count only your top ten LearnSmart assignments.

Mini-Cases

There will be 3 ‘mini-cases’ distributed throughout the course of the semester and are designed to be worked on in a group. These will be special problems designed to for you to tackle outside of class time which will expose you to real-word, current problems facing the accounting profession. Topics for these cases will include professional research (in particular, using the Accounting Standards Codification), emerging accounting issues, and/or professional ethics. These mini-cases will be assigned as the semester progresses according to the tentative schedule presented at the end of the syllabus. The mini-cases will be graded entirely based on effort and critical-thinking, not necessarily on whether you get to the ‘correct’ answer – in many instances, these cases will not have a clear, definite ‘correct’ answer. Instead, I want to see how you tackle the problem(s) and how you utilize the various tools I have taught you in the class. The first two mini-cases will be shorter, more well-defined, and will be worth fewer points. The third mini-case will be a research topic of your group’s choosing which must be approved by me.

Since these mini-cases are meant to be worked on in a group, I reserve the right to require peer evaluations at the end of each mini-case. For each case, there may be an individual component graded in addition to the group component. If it is clearly documented that a particular group member is not doing a material amount of work and refuses to add a material addition of work after reasonable arbitration on the part of their fellow group members and myself, I reserve the right to adjust the student’s grade for the amount of work established to be done or, if there is sufficient time left in the semester, to require the student to do an alternative assignment which is reasonably similar in workload to the specific mini-case.
NOTE that University policy F69-24 at http://www.sjsu.edu/senate/docs/F69-24.pdf states that “Students should attend all meetings of their classes, not only because they are responsible for material discussed therein, but because active participation is frequently essential to insure maximum benefit for all members of the class. Attendance per se shall not be used as a criterion for grading.”

Grading Policy

Grading will be based on a percentage of total course points earned during the semester. The course components listed above (exams, assignments, LearnSmart, and mini-cases) will have the following point totals:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Examinations</td>
<td>650</td>
<td>(3 midterm exams @ 150 points each, 1 final exam @ 200 points)</td>
</tr>
<tr>
<td>Assignments</td>
<td>125</td>
<td>(Only your top 10 assignments will be counted, 12.5 points each)</td>
</tr>
<tr>
<td>LearnSmart</td>
<td>50</td>
<td>(Only your top 10 LearnSmarts will be counted, 5 points each)</td>
</tr>
<tr>
<td>Mini-cases</td>
<td>175</td>
<td>(2 mini-cases @ 50 points each, 1 mini-case @ 75 points)</td>
</tr>
</tbody>
</table>

Final grades will be determined from the distribution of points of all students in a section at the end of the semester. Tentatively, this means letter grades will be assigned according to the following point ranges (letter grade then point range):

- A+ 980 +
- A 920 – 979
- A- 900 – 919
- B+ 880 – 899
- B 820 – 879
- B- 800 – 819
- C+ 780 – 799
- C 720 – 779
- C- 700 – 719
- D+ 680 – 699
- D 620 – 679
- D- 600 – 619
- F Below 600

Extra credit opportunities will be assigned at my discretion and will be treated as opportunities to further practice important topics or to cover more deeply topics which I feel you need additional practice on. These opportunities most often occur immediately after an examination is returned.

I will not allow any make-up examinations or make-up assignments. Note that I accommodate for emergencies or personal/technical difficulties by dropping two assignments and two LearnSmarts and by allowing the replacement of one examination grade with the final exam grade. If you must miss the final exam due to an extremely important reason such as serious accident or illness, you will be required to provide written documentation from a professional third party such as a hospital or medical doctor. You must then make up the final on the University final exam makeup day.

I will not accept late work. All assignments and other deliverables will be assigned with ample time and opportunity to complete them. As such, I encourage all students to not procrastinate and to complete their assignments promptly.

I will not discuss grades by e-mail or over the telephone. If you wish to discuss your grades, we must do so in person and where there is a reasonable degree of privacy, such as in my office during office hours or by appointments.

Note that “All students have the right, within a reasonable time, to know their academic scores, to review their grade-dependent work, and to be provided with explanations for the determination of their course grades.” See University Policy F13-1 at http://www.sjsu.edu/senate/docs/F13-1.pdf for more details.
Classroom Protocol

Professional Behavior

I expect professional behavior by students at all times. You are all in a business program with the expectation of entering a professional career upon graduation. Now is the time to begin building an appropriate attitude and demeanor. Professional behavior includes, but is not limited to:

- Cell phones and all other handheld electronic devices will have their sound turned off (vibrate or silent) and kept in backpacks, purses, pockets, or other storage means during class time. Texting during class is disruptive and disrespectful to both your fellow students and me, and will be accepted during class no more than it would be in a business or client meeting.
- Always arriving to class on time. Late arrival to class is potentially rude to your classmates and to me. If you are running late because of an extraordinary circumstance (flat tire, weather, etc.) please sit in a chair by the door.
- Courteous use of laptops, netbooks, iPads, tablet computers, etc. Tablet computers that look and act like a paper notebook may be used on any desk. If you use a laptop or netbook, however, please sit on the perimeter of the classroom to avoid being a distraction to other students. Use of electronic devices during class should be limited to class-related activities.
- Always communicating in a professional and courteous manner to both me and your fellow students. This includes written, oral, and electronic means of communication.

Professional Communication

You may reach me in person in my office during posted office hours (see above) and by appointment. You may also reach me by telephone using the office phone number listed above during scheduled office hours. Finally, you may reach me via e-mail using the e-mail address at the top of this syllabus, but I reserve the right to only respond to e-mails during normal business hours or posted office hours. I also expect communication to be conducted in a professional manner. Communication that does not follow these rules may result in substantial delays.

- For example, it means that all e-mail correspondence should have an appropriate subject line, (preferably prefaced with the course number and section for this class, BUS1 121A–007), proper written structure (salutation, body, signature), and proper grammar and spelling.

College of Business Classroom Policies and Procedures

These are included in http://www.sjsu.edu/cob/Students/policies/ which also shows College of Business Program Goals and printing policies, and also shown below:

To ensure that every student, current and future, who takes courses in the Boccardo Business Center has the opportunity to experience an environment that is safe, attractive, and otherwise conducive to learning, the College of Business at San José State has established the following policies:

Eating:

Eating and drinking (except water) are prohibited in the Boccardo Business Center. Students with food will be asked to leave the building. Students who disrupt the course by eating and do not leave the building will be referred to the Judicial Affairs Officer of the University.
Cell Phones:
Students will turn their cell phones off or put them on vibrate mode while in class. They will not answer their phones in class. Students whose phones disrupt the course and do not stop when requested by the instructor will be referred to the Judicial Affairs Officer of the University.

Computer Use:
In the classroom, faculty allow students to use computers only for class-related activities. These include activities such as taking notes on the lecture underway, following the lecture on Web-based PowerPoint slides that the instructor has posted, and finding Web sites to which the instructor directs students at the time of the lecture. Students who use their computers for other activities or who abuse the equipment in any way, at a minimum, will be asked to leave the class and will lose participation points for the day, and, at a maximum, will be referred to the Judicial Affairs Officer of the University for disrupting the course. (Such referral can lead to suspension from the University.) Students are urged to report to their instructors computer use that they regard as inappropriate (i.e., used for activities that are not class related).

Academic Honesty:
Faculty will make every reasonable effort to foster honest academic conduct in their courses. They will secure examinations and their answers so that students cannot have prior access to them and proctor examinations to prevent students from copying or exchanging information. They will be on the alert for plagiarism. Faculty will provide additional information, ideally on the green sheet, about other unacceptable procedures in class work and examinations. Students who are caught cheating will be reported to the Judicial Affairs Officer of the University, as prescribed by Academic Senate Policy S04-12.

University Policies

Dropping and Adding
Students are responsible for understanding the policies and procedures about add/drop, grade forgiveness, etc. Refer to the current semester’s Catalog Policies section at http://info.sjsu.edu/static/catalog/policies.html. Add/drop deadlines can be found on the current academic year calendars document on the Academic Calendars webpage at http://www.sjsu.edu/provost/services/academic_calendars/. The Late Drop Policy is available at http://www.sjsu.edu/aars/policies/latedrops/policy/. Students should be aware of the current deadlines and penalties for dropping classes.

Information about the latest changes and news is available at the Advising Hub at http://www.sjsu.edu/advising/.

Consent for Recording of Class and Public Sharing of Instructor Material
University Policy S12-7, http://www.sjsu.edu/senate/docs/S12-7.pdf, requires students to obtain instructor’s permission to record the course and the following items to be included in the syllabus:

• “Common courtesy and professional behavior dictate that you notify someone when you are recording him/her. You must obtain the instructor’s permission to make audio or video recordings in this class. Such permission allows the recordings to be used for your private, study purposes only. The recordings are the intellectual property of the instructor; you have not been given any rights to reproduce or distribute the material.”
  o It is suggested that the greensheet include the instructor’s process for granting permission, whether in writing or orally and whether for the whole semester or on a class by class basis.
  o In classes where active participation of students or guests may be on the recording, permission of those students or guests should be obtained as well.
“Course material developed by the instructor is the intellectual property of the instructor and cannot be shared publicly without his/her approval. You may not publicly share or upload instructor generated material for this course such as exam questions, lecture notes, or homework solutions without instructor consent.”

**Academic integrity**

Your commitment, as a student, to learning is evidenced by your enrollment at San Jose State University. The [University Academic Integrity Policy S07-2](http://www.sjsu.edu/senate/docs/S07-2.pdf) requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The [Student Conduct and Ethical Development website](http://www.sjsu.edu/studentconduct/) is available at http://www.sjsu.edu/studentconduct/.

**Campus Policy in Compliance with the American Disabilities Act**

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. [Presidential Directive 97-03](http://www.sjsu.edu/president/docs/directives/PD_1997-03.pdf) requires that students with disabilities requesting accommodations must register with the [Accessible Education Center](http://www.sjsu.edu/aec) (AEC) at http://www.sjsu.edu/aec to establish a record of their disability.

**Student Technology Resources**

Computer labs for student use are available in the [Academic Success Center](http://www.sjsu.edu/at/asc) located on the 1st floor of Clark Hall and in the Associated Students Lab on the 2nd floor of the Student Union. Additional computer labs may be available in your department/college. Computers are also available in the Martin Luther King Library. A wide variety of audio-visual equipment is available for student checkout from Media Services located in IRC 112. These items include DV and HD digital camcorders; digital still cameras; video, slide and overhead projectors; DVD, CD, and audiotape players; sound systems, wireless microphones, projection screens and monitors.

**SJSU Writing Center**

The SJSU Writing Center is located in Clark Hall, Suite 126. All Writing Specialists have gone through a rigorous hiring process, and they are well trained to assist all students at all levels within all disciplines to become better writers. In addition to one-on-one tutoring services, the Writing Center also offers workshops every semester on a variety of writing topics. To make an appointment or to refer to the numerous online resources offered through the Writing Center, visit the [Writing Center website](http://www.sjsu.edu/writingcenter) at http://www.sjsu.edu/writingcenter. For additional resources and updated information, follow the Writing Center on Twitter and become a fan of the SJSU Writing Center on Facebook.

(Note: You need to have a QR Reader to scan this code.)
SJSU Counseling Services

The SJSU Counseling Services is located on the corner of 7th Street and San Fernando Street, in Room 201, Administration Building. Professional psychologists, social workers, and counselors are available to provide consultations on issues of student mental health, campus climate or psychological and academic issues on an individual, couple, or group basis. To schedule an appointment or learn more information, visit Counseling Services website at http://www.sjsu.edu/counseling.

BUS1 121A-007 Intermediate Accounting I, Fall Semester Course Schedule

This schedule is tentative and may be subject to change as the semester progresses. Any changes to the schedule will be announced in class and communicated through SJSU E-Mail and Canvas and the revised course schedule will be made available electronically through Canvas.

Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topics, Readings, Assignments, Deadlines</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>8/24/2015</td>
<td>Review syllabus and introduction to the course</td>
</tr>
<tr>
<td>1</td>
<td>8/26/2015</td>
<td>Review of important concepts in finance and statistics; accounting theory.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>READ: Chapter 1. OPTIONALLY READ Chapter 6.</td>
</tr>
<tr>
<td>2</td>
<td>8/31/2015</td>
<td>Conceptual framework. DUE: Chapter 1 Learnsmart.</td>
</tr>
<tr>
<td>2</td>
<td>9/1/2015</td>
<td>Standard-setting and technical research in accounting. We will begin chapter 2 if there is time.</td>
</tr>
<tr>
<td>3</td>
<td>9/7/2015</td>
<td>LABOR DAY – NO CLASS.</td>
</tr>
<tr>
<td>4</td>
<td>9/14/2015</td>
<td>Chapter 3 – Balance sheet and financial disclosures. READ: Chapter 3. DUE: Chapter 3 LearnSmart.</td>
</tr>
<tr>
<td>4</td>
<td>9/16/2015</td>
<td>Chapter 4 – Income statement, other comprehensive income, and the statement of cash flows. READ: Chapter 4. DUE: Chapter 4 LearnSmart and Chapter 2 Homework.</td>
</tr>
<tr>
<td>5</td>
<td>9/21/2015</td>
<td>Chapter 4 – Income statement, other comprehensive income, and the statement of cash flows. DUE: Chapter 3 Homework.</td>
</tr>
<tr>
<td>6</td>
<td>9/28/2015</td>
<td>Finish Chapter 5 – Revenue Recognition and Review for Exam 1. DUE: Chapter 4 Homework.</td>
</tr>
<tr>
<td>6</td>
<td>9/30/2015</td>
<td>EXAM 1 (covers Chapters 1, 2, 3, 4, and 5) taken in class. DUE: Chapter 5 Homework.</td>
</tr>
<tr>
<td>7</td>
<td>10/5/2015</td>
<td>Chapter 7 – Cash and receivables. READ: Chapter 7. DUE: Chapter 7 LearnSmart.</td>
</tr>
<tr>
<td>7</td>
<td>10/7/2015</td>
<td>Chapter 7 – Cash and receivables.</td>
</tr>
</tbody>
</table>

Fall - 2015
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topics, Readings, Assignments, Deadlines</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>10/12/2015</td>
<td>Chapter 8 – Inventories: measurement. READ: Chapter 8. DUE: Chapter 8 LearnSmart.</td>
</tr>
<tr>
<td>8</td>
<td>10/14/2015</td>
<td>Chapter 8 – Inventories: measurement. DUE: Chapter 7 Homework.</td>
</tr>
<tr>
<td>9</td>
<td>10/21/2015</td>
<td>Chapter 9 – Inventories: additional issues. DUE: Chapter 8 Homework.</td>
</tr>
<tr>
<td>10</td>
<td>10/26/2015</td>
<td>Catch-up and review for Exam 2.</td>
</tr>
<tr>
<td>10</td>
<td>10/28/2015</td>
<td>EXAM 2 (covers Chapters 7, 8, and 9) taken in class. DUE: Chapter 9 Homework.</td>
</tr>
<tr>
<td>12</td>
<td>11/11/2015</td>
<td>VETERAN’S DAY – NO CLASS.</td>
</tr>
<tr>
<td>13</td>
<td>11/16/2015</td>
<td>Chapter 11 – Plant, property, and equipment and intangible assets: utilization and impairment. DUE: Chapter 10 Homework.</td>
</tr>
<tr>
<td>13</td>
<td>11/18/2015</td>
<td>Chapter 20 – Accounting changes and error correction. READ: Chapter 20. DUE: Chapter 20 LearnSmart.</td>
</tr>
<tr>
<td>14</td>
<td>11/25/2015</td>
<td>EXAM 3 (covers Chapters 10, 11, and 20) taken in class. DUE: Chapter 20 Homework.</td>
</tr>
<tr>
<td>15</td>
<td>11/30/2015</td>
<td>Chapter 12 – Investments. READ: Chapter 12. DUE: Chapter 12 LearnSmart.</td>
</tr>
<tr>
<td>15</td>
<td>12/2/2015</td>
<td>Chapter 12 – Investments.</td>
</tr>
<tr>
<td>Final Exam</td>
<td>12/16/2015</td>
<td>BBC 322 at 12:15 PM (Section 7)</td>
</tr>
</tbody>
</table>