San José State University
College of Business
Accounting and Finance
BUS220 – Financial and Managerial Accounting
Section 9
Spring 2017

Instructor: Daoping (Steven) He, Ph.D., CMA, CFM
Office Location: BT 857
Telephone: (408) 924-3591
Email: Daoping.he@sjsu.edu
Office Hours: Tue/Thu 1:15am – 2:30pm and By Appt
Class Days/Time: Monday 6:00 PM - 10:00PM
Classroom: Lucas Business Complex

Course website
Copies of the course materials such as the syllabus, major assignment handouts, powerpoints, solutions, etc. may be found on the course website (Canvas). You are responsible for regularly checking the course website for any messages and assignments.

Course Description
Introduces students to financial and managerial use of accounting information systems and concepts, including the sources, uses and limitations of accounting information as used by investors outside the firm and by managers within the firm. Prerequisite: Graduate standing and restricted to Business - MBA majors only

Course Goals
This course introduces students to financial and managerial use of accounting information systems and concepts, including the sources, uses and limitations of accounting information as used by investors outside the firm and by managers within the firm. The basic objective is to allow inquiring professionals to read, understand, and use accounting information to make better decisions. The format of the course will be primarily class lectures and discussions. Homework, quizzes, and exams will be used to reinforce concepts covered in class as well as to evaluate the students’ understanding of the material.
Required Texts/Readings

Textbook


Other Readings

Lecture PowerPoints

Assignments and Grading Policy

Grading: The total number of points earned during the semester will determine each student’s course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

<table>
<thead>
<tr>
<th>Task</th>
<th>Number of Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam#1</td>
<td>100</td>
</tr>
<tr>
<td>Exam#2</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes</td>
<td>60</td>
</tr>
<tr>
<td>Projects</td>
<td>40</td>
</tr>
<tr>
<td>Total</td>
<td>300</td>
</tr>
</tbody>
</table>

A (91-100%) ; A-(89-90%) ; B+(86-88%) ; B(81-85%) ; B-(79-80%) ; C+(76-78%) ; C(71-75%) ; C-(69-70%) ; D(60-68%) ; F(59% and below).

The instructor reserves the right to change this grading curve according to class performance. At the instructor’s discretion, the curve may be lowered (but not raised).

Exams: All exams are “closed book”. The exams cover all assigned material -- whether or not we actually discuss the material in class. Calculators may not be shared by students during exams; cell phones may not be used as calculators during exams. After the exams have been graded, you will have two weeks to review your exams and report any grading discrepancies. All such discrepancies must be brought to the instructor’s attention in writing in order to be considered.

Make-up exams will be given only under very rare circumstances. In all cases, the instructor must be notified prior to the exam. If the instructor is not available, leave a message on his voice mail (prior to the examination time). Failure to notify the instructor on a timely basis will result in a “0” for the exam. All excuses for illness must be supported by a doctor’s note.

Homework: The purpose of the homework assignments is to reinforce your understanding of the various topics as well as give you “practice” for the quizzes and exams. The solutions to the homework assignments are to be posted on course website. Students are expected to self-check their work with the solutions.

Quizzes: Quizzes will be given online 8 times during the semester. Each quiz will be worth 10 points. The two lowest scores of the eight quizzes will be dropped and a maximum of 60 points can be earned for quizzes. Absolutely no make-ups on quizzes will be allowed.

Spring 2017
Classroom Protocol

Lucas College and Graduate School of Business: Program Goals and Classroom policy
http://www.sjsu.edu/cob/Students/policies/index.html

University Policies

Per University Policy S16-9, university-wide policy information relevant to all courses, such as academic integrity, accommodations, etc. will be available on Office of Graduate and Undergraduate Programs’ Syllabus Information web page at http://www.sjsu.edu/gup/syllabusinfo/”

Lucas College and Graduate School of Business:

Mission: We are the institution of opportunity in Silicon Valley, educating future leaders through experiential learning and character development in a global business community and by conducting research that contributes to business theory, practice and education.
## Course Schedule

<table>
<thead>
<tr>
<th>WEEK</th>
<th>DATE</th>
<th>DAY</th>
<th>CLASS LECTURE</th>
<th>HOMEWORK ASSIGNMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/23</td>
<td>Mon</td>
<td>Chapter 1, 2, 3 &amp; Quiz#1</td>
<td>E1.7, 8; E2.6, 13, 15; P2.2A, 3A, 8A; E3.7, 10; P3.4A</td>
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<tr>
<td>2</td>
<td>1/30</td>
<td>Mon</td>
<td>Chapter 4, 5 &amp; Quiz#2</td>
<td>E4.3, 7, 10; P4.3A; E5.2, 4, 8; P5.2A.</td>
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<tr>
<td></td>
<td>2/3</td>
<td>Fri</td>
<td>Chapter 6, 8 &amp; Quiz#3</td>
<td>E6-2, 4, 6, 8, 11; P6.5A; E8.2, 5, 6, 8, 9, 12; P8.2A, 3A</td>
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<tr>
<td>3</td>
<td>2/6</td>
<td>Mon</td>
<td>Chapter 7, 9, 10 &amp; Quiz#4</td>
<td>E7.5, 8, 14; P7.5A; E9.2, 3, 6, 11; P9.4A, 5A; E10.2,3,4,8, P10.2A</td>
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<tr>
<td>4</td>
<td>2/13</td>
<td>Mon</td>
<td>Ch13 &amp; Exam#1 (Financial)</td>
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<tr>
<td>5</td>
<td>2/20</td>
<td>Mon</td>
<td>Chapter 16, 17 &amp; Quiz#5</td>
<td>E16.1, 2, 3, 5, 10; P16.3A; E17.2, 4, 7, 11, 14, 15</td>
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<tr>
<td>6</td>
<td>2/27</td>
<td>Mon</td>
<td>Chapter 19, 20 &amp; Quiz#6</td>
<td>E19.3, 4, 5, 6, 7, 13; E20.2, 4, 5, 9, 13, 14</td>
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<tr>
<td></td>
<td>3/3</td>
<td>Fri</td>
<td>Chapter 21, 22 &amp; Quiz#7</td>
<td>E21.4, 5, 7, 8, 9, 11; E22.2, 6, 7, 8, 11, 13</td>
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<tr>
<td>7</td>
<td>3/6</td>
<td>Mon</td>
<td>Chapter 23, 24 &amp; Quiz#8</td>
<td>E23.3, 4, 7, 8, 10; P23.4A, 5A; E24.2,4,5,6,8; P24.2B</td>
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<tr>
<td>8</td>
<td>3/13</td>
<td>Mon</td>
<td>Ch 25 &amp; Exam#2 (Managerial)</td>
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Ch1: Accounting: Information for Decision Making  
Ch2: Basic Financial Statements  
Ch3: The Accounting Cycle: Capturing Economic Events  
Ch4: The Accounting Cycle: Accruals and Deferrals  
Ch5: The Accounting Cycle: Reporting Financial Results  
Ch6: Merchandising Activities  
Ch8: Inventories and the Cost of Goods Sold  
Ch7: Financial Assets  
Ch9: Plant and Intangible Assets  
Ch10: Liabilities  
Ch13: Statement of Cash Flows  
Ch16: Management Accounting: a Business Partner  
Ch17: Job Order Cost Systems and Overhead Allocations  
Ch19: Costing and the Value Chain  
Ch20: Cost-Volume-Profit Analysis  
Ch21: Incremental Analysis  
Ch22: Responsibility Accounting and Transfer Pricing  
Ch23: Operational Budgeting  
Ch24: Standard Cost Systems  
Ch25: Rewarding Business Performance