San José State University
Lucas College and Graduate School of Business
Department of Accounting and Finance
Bus1 020, Financial Accounting
Sections 12 and 13, Fall 2015

Instructor: Elizabeth D. Capener
Office Location: BT 364
Telephone: TBD
Email: elizabeth.capener@sjsu.edu
Office Hours: Monday 4:30 – 5:30, by appointment, Wednesday 1:30-2:30, by appointment, On occasion, may be rescheduled with notice.
Class Days/Time: Section 12: MW 12:00 – 1:15
Section 13: M 1:30 – 4:15 (13:30—16:15)
Classroom: BBC 302
Prerequisites: Math 071, sophomore status recommended

Catalog Course Description
Accounting postulates and principles; application of accounting theory to accumulate and summarize financial data; critical analysis and interpretation of financial statements.

Learning Outcomes and Course Goals
This course builds the foundation knowledge necessary to write and understand financial statements, including the Balance Sheet, Income Statement, and Statement of Stockholders’ Equity. Our focus will be to prepare and use accounting information to make decisions as managers. The course is primarily focused on US practice (US GAAP), and will incorporate an overview of accounting in a global context, including IFRS. Students will recognize, evaluate, and propose solutions to ethical issues. An introduction to reporting issues related to sustainability is included. We begin with a thorough study of the accounting cycle emphasizing how information moves through an accounting system. Then we proceed to detailed accounting for merchandising activities, financial assets, inventories and cost of goods sold, plant assets and intangibles, liabilities, stockholders’ equity, paid in capital, income, retained earnings, and an overview of the Statement of Cash Flows.
Required Texts/Readings

All text options will be reviewed in class the first day of instruction. Students are encouraged to wait to purchase the text until after the first class. Renting or purchasing a used text is not recommended as purchasing a book with code should be more affordable. Also, students will likely refer to the book in subsequent business classes.

Textbook and Computer Homework Wiley Plus Code (select one):

1. Financial Accounting custom book for Sections 12 and 13 BUS1 020 SJSU by Weygandt, Kimmel, & Kieso; packaged with the Wiley PLUS code. $125.90 at the Spartan Bookstore. Note: Be sure my name is on the cover.

2. Standalone Wiley PLUS code. (est. $123.50 at Spartan Bookstore).

Note: Students will have access to the FULL color eBook within Wiley PLUS.

Optional Supplements (Free)

Student Online Learning Center (OLC):
http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118334329&bcsId=8508
Self-test and Additional Self-test resources are great study guides for exams. Some students may like the Power Point, Excel, Check figure and other study aids.

Homework and Class Participation

Each student must have a Wiley PLUS access code for this course! Students are expected to read the assigned chapters in advance. All homework problems assigned should be completed by using Wiley PLUS by the dates shown on the attached “Assignment Schedule”. Students may confer with each other on the homework, but each student must complete his/her own work. No late work is accepted. Students may work ahead.

Grading Policy

<table>
<thead>
<tr>
<th></th>
<th>%</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Exam</td>
<td>15</td>
<td>60</td>
</tr>
<tr>
<td>Online Quizzes (2)- (50 each)</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam (not comprehensive)</td>
<td>35</td>
<td>140</td>
</tr>
<tr>
<td>Homework on Wiley Plus, Participation</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100</td>
<td>400</td>
</tr>
</tbody>
</table>

Attendance is important to maximize your scores.

Grading Scale:

90-100      A
80-90       B
70-80       C
60-70       D
Below 60    F

+ and – may be earned for high and low scores in each level of the scale. Scale may be curved.
Exam and Additional Homework Policies

Late work is not accepted and all exams must be taken per the dates on the syllabus. Students are expected to attend every class and take the exams as scheduled. Students who fail to submit an assignment or take an exam earn a zero. Some exams are in class and some are tentatively scheduled to be online. Please see me the FIRST day of class if you have a conflict: medical or co-curricular, etc, (requires documentation), or if you cannot take an online exam for any reason. Thoughtful participation in class discussions, in-class activities, and homework review is required. Questions about the homework will usually be answered in class or in office hours, not by email. Basic function calculators may be used on exams. Cell phones, computers, or calculators with memory may not be used on exams. Students must purchase Scantron forms at the bookstore (standard 50 question (on each side) Scantron 882-E form measuring approximately 4 inches by 11 inches). In class exams are “closed”. In class and online exams are individual activities and no outside assistance is allowed. Students may speak to each other about homework questions, but may not pass around solutions. In summary, students may discuss questions on the Homework, but not on Exams.

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. Cell phones may not be used for exams.

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).

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.”
  - 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.
  - 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 at 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 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 at 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 (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 at 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 Peer Connections**

Peer Connections, a campus-wide resource for mentoring and tutoring, strives to inspire students to develop their potential as independent learners while they learn to successfully navigate through their university experience. You are encouraged to take advantage of their services which include course-content based tutoring, enhanced study and time management skills, more effective critical thinking strategies, decision making and problem-solving abilities, and campus resource referrals.

In addition to offering small group, individual, and drop-in tutoring for a number of undergraduate courses, consultation with mentors is available on a drop-in or by appointment basis. Workshops are offered on a wide variety of topics including preparing for the Writing Skills Test (WST), improving your learning and memory, alleviating procrastination, surviving your first semester at SJSU, and other related topics. A computer lab and study space are also available for student use in Room 600 of Student Services Center (SSC).

Peer Connections is located in three locations: SSC, Room 600 (10th Street Garage on the corner of 10th and San Fernando Street), at the 1st floor entrance of Clark Hall, and in the Living Learning Center (LLC) in Campus Village Housing Building B. Visit [Peer Connections website](http://peerconnections.sjsu.edu) at http://peerconnections.sjsu.edu for more information.

**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](http://www.sjsu.edu/counseling) at http://www.sjsu.edu/counseling.

**Syllabus is Subject to Change:**

*Any changes will be communicated to students in class and through e-mail.*
## Course Schedule of Important Dates

<table>
<thead>
<tr>
<th>Read Chapter</th>
<th>Date</th>
<th>Exams, Holidays, and Other Important Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ch. 1</td>
<td>Aug 24</td>
<td>First day of class</td>
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<tr>
<td>Ch. 2</td>
<td>Aug 31</td>
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<tr>
<td></td>
<td>Sept 7</td>
<td>Holiday – Labor Day – No Class Monday</td>
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<tr>
<td>Ch. 3</td>
<td>Sept 9</td>
<td>“Midterm” Exam - in class, (Chapters 1-3) Bring scantron form</td>
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<tr>
<td></td>
<td>Sept 21</td>
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<tr>
<td>Ch. 4</td>
<td>Sept 23</td>
<td>Midterm Review</td>
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<tr>
<td>Ch. 5</td>
<td>Sept. 30</td>
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<td></td>
<td>Oct. ??</td>
<td>TENTATIVE – OCT 5/7 ONLINE QUIZ 1 (Chapters 4,5) No class Weds.</td>
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<tr>
<td>Ch. 6</td>
<td>Oct. 12</td>
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<tr>
<td>Ch. 7</td>
<td>Oct. 19</td>
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<tr>
<td>Ch. 8</td>
<td>Oct. 26</td>
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<td></td>
<td>Nov. ??</td>
<td>TENTATIVE - ONLINE QUIZ 2 (Chapters 6,7,8) (Week of Nov. 2/4)</td>
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<tr>
<td>Ch. 9</td>
<td>Nov. 9</td>
<td></td>
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<td></td>
<td>Nov. 11</td>
<td>Veteran’s Day – Holiday – no class Wednesday</td>
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<tr>
<td>Ch. 10</td>
<td>Nov. 18</td>
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<tr>
<td>Ch. 11</td>
<td>Nov. 25</td>
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<tr>
<td>Ch. 13</td>
<td>Dec. 2</td>
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<td></td>
<td>Dec. 7</td>
<td>Last day of class - Monday</td>
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<td></td>
<td>Dec. 9</td>
<td>Study day, No class</td>
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<td></td>
<td>Dec. 10</td>
<td>Final Exam, Section 12, Thursday, Dec. 10 (9:45 – 12:00) Chapters 9-11&amp;13 Bring Scantron Form</td>
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<tr>
<td></td>
<td>Dec. 16</td>
<td>Final Exam, Section 13, Wednesday, Dec. 16 (12:15 – 14:30) Chapters 9-11&amp;13 Bring Scantron Form</td>
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</tbody>
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Notes:
Subject to change.
Class coverage may lag a bit behind the reading assignment.

**Homework assignments and due dates are listed on Wiley Plus.**
There may be a few “additional” points in Wiley Plus to allow for rounding, etc. No extra credit may be earned.