San José State University
Lucas College and Graduate School of Business
Department of Accounting and Finance
Fall Semester, 2015

BUS 121A-Section 1 (43772) and Section 3 (43774)
Intermediate Accounting I,
Section 1: Monday/Wednesday 10:30 – 11:45
Section 3: Monday/Wednesday 12:00 – 1:15

Instructor: Dr. Maria L. Bullen
Office Location: BT 956
Telephone: (408) 924-3433 (Email rather than voicemail messages preferred.)
Email: maria.bullen@sjsu.edu (Preferred method of communication.)
Office Hours: Monday/Wednesday 1:30 – 3:30 and by appointment.
Class Days/Time: Section 1: Monday/Wednesday 10:30 – 11:45
Section 2: Monday/Wednesday 12:00 – 1:15
Classroom: BBC 108 (Both sections are in the same classroom.)
Prerequisites: Bus 20 with a C or better.

Course Format
Face-to-face classroom delivery with online component for assignments. Access to computer and internet connectivity required.

Course Description
BUS121A reviews the conceptual framework and accounting cycle for financial reporting. In addition, the course covers: the principles, controls, and theory of accounting for assets, correction of prior year earnings, accounting changes and measurement and determination of income.
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

BUS 121A Course Goals and Student Learning Objectives
The objective of this first course in the intermediate financial accounting series is to provide students with an advanced understanding of financial accounting theory and the financial reporting process as well as to develop the analytical skills necessary for careers in corporate or public accounting. Students are expected to understand the accounting theory and concepts that underlie the accounting issues covered in class and to become technically proficient regarding the accounting principles governing the reporting of financial statement items.

Course Student Learning Outcomes
Upon successful completion of this course, students will be able to:
LO1 Understand the financial accounting environment, including the conceptual framework underlying financial accounting and generally accepted accounting principles, its history, and current industry application as it relates to course content.
LO2 Account for basic economic transactions prepare adjusting journal entries, perform the steps in the accounting cycle and understand the accounting process behind financial statement presentation.

LO3 Describe and prepare the basic financial statements.

LO4 Develop skills to assist in interpreting financial information, including critical thinking and analytical skills.

LO5 Account for Cash, Receivables, Inventory, Property Plant and Equipment transactions and their impact on financial statements.

LO6 Explain how to report irregular items.

LO7 Recognize situations where ethics may be compromised.

**Required Text and Required McGraw Hill Connect Plus Code**

We have negotiated with McGraw-Hill for another special discounted text bundled with Connect Plus code for the new edition Spiceland/Sepe.Nelson 8e *Intermediate Accounting*. You will also be using this book in your next accounting class.

The discounted ISBN bundle is 9781259660429. It is available at the bookstore. The cost is approximately $155, a great price especially as it includes both the book and code. The code itself is about $130 and the text much more expensive.

After you get your code with the book you may register online.

**Connect Plus Online registration instructions**

Go to the following web address and click the "register now" button.

http://connect.mheducation.com/class/m-bullen-bus-121a-intermediate-accounting-sections-1-and-3

Having trouble registering?

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](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 will give you.
Accessing the Online Learning Center (OLC) for additional (optional) resources:
1. Go to the OLC website at http://www.mhhe.com/spiceland8e.
2. Under Online Learning Center click on the “Student Edition” link.

Accessing Canvas (SJSU’s Learning Management System):
1. Go to SJSU’s Canvas website at http://www.sjsu.edu/at/ec/canvas.
2. Click on LOG IN TO CANVAS.
3. Enter your SJSU ID and PASSWORD.
4. Select BUS121A (Both sections 1 and 3 are combined to one Canvas site.)

Please see Canvas “Modules” for PowerPoints and Study Guides which will help you on Connect homework and quizzes, and on classroom examinations. Please note that you need to select “Modules” on the left menu in order to access the course materials.

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. (Therefore you should plan to spend at least 9 hours per week, each and every week on Intermediate Accounting 1) More details about student workload can be found in University Policy S12-3 at http://www.sjsu.edu/senate/docs/S12-3.pdf.

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.

<table>
<thead>
<tr>
<th>Course Component</th>
<th>Percentage of Final Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Tests</td>
<td>40% (Lowest test dropped. Highest 4 of 5 each worth 10%).</td>
</tr>
<tr>
<td>Final Exam</td>
<td>24% (Comprehensive. Final exam cannot be dropped.)</td>
</tr>
<tr>
<td>Connect LearnSmart</td>
<td>12% (Lowest Learn Smart dropped; Highest 11 of 12)</td>
</tr>
<tr>
<td>Connect Homework</td>
<td>12% (Lowest HW dropped; Highest 11 of 12)</td>
</tr>
<tr>
<td>Connect Quizzes</td>
<td>12% (Lowest Quiz dropped; Highest 11 of 12)</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
<tr>
<td>Grade</td>
<td>Overall Percent Earned</td>
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<tr>
<td>-------</td>
<td>------------------------</td>
</tr>
<tr>
<td>A+</td>
<td>97 - 100</td>
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<tr>
<td>A</td>
<td>93 – 96</td>
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<td>A-</td>
<td>90 - 92</td>
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<td>B+</td>
<td>87 – 89</td>
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<tr>
<td>B</td>
<td>83 – 86</td>
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<td>B-</td>
<td>80 - 82</td>
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<td>C+</td>
<td>77 - 79</td>
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<tr>
<td>C</td>
<td>73 – 76</td>
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<tr>
<td>C-</td>
<td>70 – 72</td>
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<tr>
<td>D+</td>
<td>67 – 69</td>
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<tr>
<td>D</td>
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<td>D-</td>
<td>60 – 62</td>
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<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
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**Incomplete Grades – Strict Requirements**

Refer to the SJSU Catalog http://www.sjsu.edu/registrar/students/grades-grades_changes/grade_symbols_and_values/ regarding the University’s Policy on the granting of Incomplete Grades.

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.

**College of Business Classroom Policies and Procedures and Classroom Protocol**

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.

Further Explanation of Class Policies from Dr. Bullen

Collaboration on Assignments

Please note that in my sections of BUS 121A, collaboration on Connect assignments is acceptable and is not considered a violation of academic integrity as long as for all parties involved, the collaboration results in a better understanding of the accounting concept and procedure and how and why the solution is derived for each question, exercise, or problem for which there is collaboration. If one person gives help, the other person receiving the help should understand the accounting concept and procedure and how the solution is derived.

However also please note that collaboration may be considered a violation of academic integrity in your other classes.

In my classes, since most homework exercises and problems and quiz questions involving calculations are algorithmic, students will have different numbers. Also quiz questions are often pulled from a larger data base, so students are likely to have at least some word concept questions different from their peers, as well as some different
questions in their three quiz tries. If you get help from another individual or give help to someone else, or work together giving each other help, please make sure that both you and the other individual really understand the material. While working together on assignments and giving each other help is acceptable in my classes, it would not be appropriate to just have someone do your homework or quiz or for you to do someone’s homework or quiz for that person. Homework and quizzes are an important study resource for the in class chapter tests and final exam. So it is important to try to do your own work, and if you do get help to thoroughly understand how an answer is achieved. Otherwise you will do poorly on the in class exams and poorly in the course.

**In Class Examinations**

The five Chapter Tests and the Final Exam are held in the classroom and no collaboration is allowed. The tests are closed book and no notes or scrap paper are allowed. There will be enough room on the test sheets to do your work.

Cell phones, iPads, computers, purses, backpacks, binders and all other personal belongings must be off your desk. Google glasses are not allowed. You cannot use a cell phone calculator or other type of device that either connects to the internet or can store data such as a graphing calculator. You may only use a simple calculator that adds, subtracts, multiplies and divides. You must use the calculator on your desk, not in your lap. For each test you will need a standard 50 question (on each side) Scantron 882-E form measuring approximately 4 inches by 11 inches, available from the Spartan bookstore.

**Sorry I cannot give chapter tests before test day—and there are no makeups for chapter tests. I need to be consistent in treatment of all students, and furthermore I post the solutions and feedback to exams by the night of or day after the exam, and almost always hand back the exams by the next class. However emergencies, illness and other personal difficulties, and technical difficulties (for assignments) are accommodated by dropping a maximum of 1 of the 5 chapter tests as well as dropping 3 assignments: 1 out of 12 of homeworks and 1 out of 12 of quiz assignments, and 1 out of 12 Learn Smarts. Please treat each try of your homework and quiz seriously in case you have an emergency, personal problem, or technical difficulty with the next try. Please note that the Final Exam cannot be dropped.

Policies must be consistently followed—and the class policies already provide for reasonable accommodations related to chapter tests and assignments for emergencies including funerals, your illness, illness of family member, necessity to help family or friends, work responsibilities, necessity to be out-of-town, transportation problems, problems with internet or Connect site, or not able to attend school or do assignments according to the required policies for any other reason.

**No makeups on chapter tests but one chapter test (not the Final) may be dropped.**
Although documentation is not required for a dropped chapter test, please do not miss as chapter test except for a very serious reason since you may have an emergency later on. Please note that if you have multiple difficulties during the semester which prevent you from taking tests or completing assignments, it is best that you drop the class and take it later when you are able to complete the work on schedule. Again please note that the Final Exam cannot be dropped. In the event that the final exam must be missed for an extremely important reason such as serious accident or illness, please contact me immediately and note that if you miss the final exam you will be required to provide written documentation from a professional third party, such as a hospital or medical doctor (not a family member or friend). If at all possible, you will need to make up your final on Thursday, December 17, the University final exam makeup day, or if absolutely not possible to do so, to take an Incomplete in the class. Please note that Incompletes would only be approved if all the requirements for an Incomplete have been met, and the reason is an extremely important emergency of a non academic nature.

**Connect Chapter Assignments**
The due dates are shown in Connect and in the Syllabus. The Connect clock is set for 11:59 p.m. on the indicated dates but you should allow for the possibility of a slight difference between your time and Connect time.) **Note that early completion earlier than due dates shown is recommended for assignments whenever possible. You should aim to complete all assignments related to a chapter test before the test.**

1. **Learn Smart (LS)** – There is one LS for every chapter, and you must 11 out of 12 Learn Smart assignments.

2. **Homework (HW)** (3 tries – same problems) Solutions and feedback show after third and final try. There is one HW for every chapter and you must do 11 out of 12 HW assignments.

3. **Quizzes** (3 tries –different numbers on each try) Solutions and feedback shown after third and final try. Multiple choice and wrong answers are indicated after earlier tries. There is one quiz for every chapter, and you must do 11 out of 12.

**Highest try counts for HW and Quizzes.** Learn Smart is interactive and you just keep working until finished. When you finish, you earn 100%.

Almost all HW and Quiz questions with calculations are algorithmic (numbers changed for each student.) However numbers are not changed for each of your personal 3 tries on HW. Solution and feedback for HW are shown after your third and final try. Note difference in that numbers on Quiz questions as well as some concepts questions (relatively short and multiple choice format) are changed for your second and third tries, and possibly new questions with numbers may also appear. Solutions and feedback are shown after your third and final try. Incorrect answers are indicated after earlier tries.
**Assignment Extensions**

**During the semester a total of 5 requests for late completion of any assignments (on SJSU e-mail) are allowed. You may request an extension** before or after the due date. Allow time after request to process extension, and note that all extended assignments are due by Monday, December 14th. Please aim to get your last request for extension in by Wednesday, December 9th. I would still try to process a request made after this date—but an unavoidable delay may not give you as much time as you need before the hard due date deadline of Monday, December 14th.

Please note that assignments close on the due date, and you will not be able to get in after that without an extension. Since you probably want to have access to the assignment, you will have to request an extension. Again, allow a reasonable time for the extension to get processed. Better yet, if at all possible get the assignment done on or before due date. **Although you are allowed five late assignments, make a big effort to get all your assignments done on time—since later in the semester you may encounter an emergency or technical difficulty and really need your five late requests.**

**Computer and Cell Phone Usage in the Classroom**

It is preferable that you bring a simple calculator to class rather than a computer or other device that connects to the internet. As noted in the College of Business policies, computers should only be used in the classroom for class related activities that are currently going on. Multi-tasking doing other activities during class is not productive—and is likely to be distracting to other students, especially if there are people sitting behind you. Therefore if you are using a computer in class, it is recommended that you sit in the back of the classroom to avoid distraction to other students.

Cell phones should be turned off and put away. Please refrain from texting during class because in addition to being distracting to your learning, texting may also be distracting to other students.

If you feel you must engage in text messaging, instant messaging, multimedia messaging, web browsing, e-mailing, working on another class, facebooking, game playing, shopping online, or twittering during class, I ask that you leave the classroom to conduct your personal business—and come back when you are ready to fully participate in the class. With that said, I also ask that walking in and out of the classroom is avoided or kept to an absolute minimum and done only in absolutely necessary situations.

If computer and/or cell phone usage in class, or people coming in late and or walking in and out of class gets out of hand, the rules will be tightened up. Students who are asked to abide by the rules but refuse to do so and continue to be a cause of distraction to other students will be referred to the University Judicial Affairs Officer and the Office of Student Conduct & Ethical Development for appropriate disciplinary action.
Optional Student Resources – May be of use to you in this class or in your other classes.

Student Organizations

Join a student organization related to accounting and finance! Visit the booths around BBC at the start of school and see more information at http://www.sjsu.edu/cob/Students/organizations/index.html and http://www.sjsu.edu/acctfin/students/assoc/index.html as well as the individual club websites.

Student organizations related to accounting include Beta Alpha Psi (very beneficial if you are interested in public accounting), the Financial Management Association, Institute of Management Accountants, Information Systems Audit and Control Association (ISACA), and The Banking and Investment Association.

Please note that membership in a student organization may work out to significantly improve your chances of securing an internship or full-time position. For example partners, recruiters, and associates from the public accounting firms attend Beta Alpha Psi meetings, providing students with an opportunity to get to know them and be invited for interviews. Keep in mind that the main recruiting season, especially for public accounting, is Fall Semester—and that the firms are recruiting students at the Junior level, sometimes even as Sophomores. Student organizations other than Beta Alpha Psi also mix with the profession. Make it your business to visit with the club representatives to find out more.

Don’t wait until you are a Senior to join a club and go to career events, or you will find that the best jobs have gone to your peers who started the networking and interviewing process earlier.

You will find that you can learn a lot about the accounting and finance profession through presentations made at club meetings by professionals with whom you can also network. As a club member you will also be reminded of important career fairs and other opportunities for employment. You may also get involved in the community through a club.

In addition, belonging to a club gives you a chance to get to network with faculty and especially other students outside of class. You could make good friends and benefit both personally and professionally from the experience!

Tutoring and Advising in the Jack Holland Student Success Center BBC 008

www.sjsu.edu/cob/Students/tutoring

The Tutorial Center is located in the. The hours are Monday-Thursday, 9:00am-6:00pm and Friday, 9:00am-1:00pm. Hard copy schedules for tutors are available at the site and an Online schedule is available. Click on the link that says SCHEDULE. Advising appointments may also be made with JHSSC.
Career Services in the Jack Holland Student Success Center BBC 008

Do not wait until you are about to graduate before thinking of networking and interviewing! As stated above, join a club and attend career fairs and events!

Career services tailored to the College of Business are also available in the Jack Holland Student Success Center in BBC 008. http://www.sjsu.edu/cobssc/

For career services provided by the University also visit the SJSU Career Center. http://www.sjsu.edu/careercenter/

Administration Building
Main Entrance: Rm 154
Accessible Entrance: Rm 255
One Washington Square
San José, CA 95192

Phone: 408-924-6031
Fax: 408-924-6099
Email: careerhelp@sjsu.edu

Student Technology Resources

Computer labs for students in the Lucas College of Business. See websites below for more information.

http://www.sjsu.edu/cob/Students/computing/LabPolicies/index.html
http://www.sjsu.edu/cob/Students/computing/index.html

Computer labs for student use are also available in the Academic Success Center located on the 1st floor of Clark Hall. Please see http://www.sjsu.edu/at/hd/index.html

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.

Students are responsible for understanding the policies and procedures about add/drops and students should be aware of the current deadlines and penalties for adding and dropping classes. Tuesday, September 1 is the last day to withdraw from this course.
Without an entry on your student permanent record. If you are unable or unwilling to satisfy the requirements of this course you should withdraw from this course on or before September 1. Poor academic performance is not a valid reason for withdrawing from this course after September 1. Refer to the following link regarding late drops:

http://www.sjsu.edu/aars/policies/latedrops/policy/

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.”
  - Please email the professor to request permission for any recordings.
  - 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 coursework. 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.

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 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 at http://www.sjsu.edu/writingcenter.

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.
<table>
<thead>
<tr>
<th>Class Meeting and Date</th>
<th>Chapter Coverage</th>
<th>Connect Chapter Assignments</th>
<th>In Class Chapter Test Date and Coverage</th>
</tr>
</thead>
</table>
|                       |                  | (Note due dates for all assignments related to a chapter are shown together; know dates well ahead of time.) See Connect for due dates (also shown on this schedule)
|                       |                  | See Study Guides on Canvas for help with understanding material and doing assignments. Go to “Modules.” Assignments are due in Connect by date shown—11:59 p.m. (Connect clock is set for 11:59 p.m. but you should allow for the possibility of a slight difference between your time and Connect time.) **Note that early completion earlier than due dates shown is recommended for these Connect assignments.**
|                       |                  | Learn Smart (LS): Interactive answering questions using ebook. When finish earn 100%. Do not have to do in one sitting.** Homework (HW): Three tries – your same numbers on problems each try but other students get different numbers. Solutions and feedback shown after third and final try. Do not have to do in one sitting.** Quizzes: Three tries – multiple choice questions with different numbers for you and other students on each try.) Solutions and feedback shown after third and final try. Incorrect |
|                       |                  |                            | **NO MAKEUPS. However maximum of ONE Chapter Test may be missed. Lowest chapter test of 5 will be dropped for everyone in grade calculation. Final exam may not be dropped.)** |
answers are indicated after earlier tries. **Have to do in one sitting.** Won’t need 210 minutes allowed. Again, please try to complete assignments earlier than due date when possible. **It is recommended that you complete all quiz tries early, and before related exam. Highest try grade counts for HW and Quizzes, not average of multiple tries. Learn Smart is interactive and you just keep working until finished. When you finish, you earn 100%. One HW, one Quiz, and one LS may be dropped. A total of 5 requests for late completion of any assignment may be made. Allow time after request to process extension, and note that all late assignments are due by Monday, December 14th.**

<table>
<thead>
<tr>
<th></th>
<th>Mon. Aug. 24</th>
<th>Introduction to Course and Ch. 1 - Environmental and Theoretical Structure of Financial Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Wed. Aug. 26</td>
<td>Finish Ch. 1 and Ch. 2 - Review of the Accounting Process</td>
</tr>
</tbody>
</table>
|   | Fri. Aug. 28 | - Ch. 1 LS
Sat. Aug. 29 | - Ch. 1 HW
Mon. Aug. 31 | - Ch. 1 Quiz |
| 3 | Mon. Aug. 31 | Finish Ch. 2 and                                                                                   |
|   | Thurs. Sept. 3 | - Ch. 2 LS
Sat. Sept. 5 | - Ch. 2HW
Tues. Sept. 8 | - Ch. 2 Quiz |
<p>| 4 | Wed. Sept. 2 | Ch. 3 - The Balance Sheet and Financial Disclosures                                               |
| <strong>Mon. Sept. 7</strong> | <strong>Enjoy Labor Day Holiday! No Class</strong>                                                               |
| 5 | Finish Ch. 3 | Thurs. Sept. 10 – Ch. 3 LS.                                                                       |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Assignments</th>
</tr>
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<tbody>
<tr>
<td>Wed. Sept. 9</td>
<td></td>
<td>Sat. Sept. 12 Ch. 3 HW Mon. Sept. 14 – Ch. 3 Quiz</td>
</tr>
<tr>
<td>6 Mon. Sept. 14</td>
<td><strong>Chapter Test 1 on Chs. 1 -3</strong></td>
<td>CH. TEST 1 CHS. 1 – 3</td>
</tr>
<tr>
<td>Wed. Sept. 16</td>
<td>Ch. 4 - The Income Statement, Comprehensive Income and Statement of Cash Flows</td>
<td>Thurs. Sept. 17 – Ch. 4 LS Mon. Sept. 21 – Ch. 4 HW Thurs. Sept. 24 – Ch. 4 Quiz</td>
</tr>
<tr>
<td>8 Mon. Sept. 21</td>
<td>Finish Ch. 4 and Ch. 5: Income Measurement and Profitability Analysis Updated Chapter 5 in Connect eBook and on Canvas.</td>
<td></td>
</tr>
<tr>
<td>Wed. Sept. 23</td>
<td>Finish Ch. 5</td>
<td>Sat. Sept. 26- Ch. 5 LS</td>
</tr>
<tr>
<td>Mon. Sept. 28</td>
<td>Review</td>
<td>Mon. Sept. 28 - Ch. 5 HW Wed. Sept. 30 – Ch. 5 Quiz</td>
</tr>
<tr>
<td>11 Wed. Sept. 30</td>
<td><strong>Chapter Test 2 on Chs. 4 and 5</strong></td>
<td>CH. TEST 2 CHS. 4 - 5</td>
</tr>
<tr>
<td>12 Mon. Oct. 5</td>
<td>Chapter 8 - Inventories: Measurement</td>
<td>Mon. Oct. 5 – Ch. 8 LS Wed. Oct. 7 – Ch. 8 HW Sat. Oct. 10 – Ch. 8 Quiz</td>
</tr>
<tr>
<td>Wed. Oct. 7</td>
<td>Finish Ch. 8</td>
<td>Online Class – Utilize online materials and complete Ch. 8 HW</td>
</tr>
<tr>
<td>14 Mon. Oct. 12</td>
<td>Chapter 9 – Inventories: Additional Issues</td>
<td></td>
</tr>
<tr>
<td>16 Mon. Oct. 19</td>
<td>Review Chs. 8-9</td>
<td></td>
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<tr>
<td>Week</td>
<td>Date</td>
<td>Event Description</td>
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<tr>
<td>17</td>
<td>Wed. Oct. 21</td>
<td>Chapter Test 3 on Chapters 8 and 9</td>
</tr>
<tr>
<td>18</td>
<td>Mon. Oct. 26</td>
<td>Chapter 10 – Property, Plant and Equipment and Intangible Assets: Acquisition and Disposition</td>
</tr>
<tr>
<td>19</td>
<td>Wed. Oct. 28</td>
<td>Finish Chapter 10</td>
</tr>
<tr>
<td></td>
<td>Mon. Nov. 2</td>
<td>Chapter 11 - Property, Plant and Equipment and Intangible Assets: Utilization and Impairment</td>
</tr>
<tr>
<td></td>
<td>Wed. Nov. 4</td>
<td>Finish Ch. 11</td>
</tr>
<tr>
<td>20</td>
<td>Mon. Nov. 9</td>
<td>Chapter Test 4 on Chapters 10 and 11</td>
</tr>
<tr>
<td></td>
<td>Mon. Nov. 16</td>
<td>Enjoy Veterans Day Holiday! No Class.</td>
</tr>
<tr>
<td>21</td>
<td>Wed. Nov. 18</td>
<td>Finish Chapter 7 and Chapter 12—Investments</td>
</tr>
<tr>
<td>22</td>
<td>Mon. Nov. 23</td>
<td>Finish Ch. 12</td>
</tr>
<tr>
<td>23</td>
<td>Wed. Dec. 2</td>
<td>Finish Ch. 20</td>
</tr>
<tr>
<td>24</td>
<td>Mon. Nov. 25</td>
<td>Chapter Test 5 on Chapters 13 and 14</td>
</tr>
<tr>
<td>25</td>
<td>Mon. Nov. 26</td>
<td>Chapter 13 – Property, Plant and Equipment and Intangible Assets: Disposition</td>
</tr>
<tr>
<td>26</td>
<td>Wed. Nov. 27</td>
<td>Finish Chapter 13</td>
</tr>
<tr>
<td>27</td>
<td>Mon. Nov. 28</td>
<td>Chapter Test 6 on Chapters 14 and 15</td>
</tr>
<tr>
<td>28</td>
<td>Wed. Dec. 2</td>
<td>Finish Ch. 20</td>
</tr>
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</table>

Mon. Oct. 26 – Ch. 10 LS
Thurs. Oct. 29 – Ch. 10 HW
Sun. Nov. 1 – Ch. 10 Quiz

Mon. Nov. 2- Ch. 11 LS
Thurs. Nov. 5– Ch. 11 HW
Mon. Nov. 9 – Ch. 11 Quiz

Mon. Nov. 16 – Ch. 7 LS
Thurs. Nov. 19 - Ch. 7 HW
Sat. Nov. 21 - Ch. 7 Quiz

Mon. Nov. 23 – Ch. 12 LS
Wed. Nov. 25– Ch. 12 HW
Mon. Nov. 30– Ch. 12 Quiz

Thur. Dec. 3 – Ch. 20 LS
Sat. Dec. 5 – Ch. 20 HW
Mon. Dec. 7 – Ch. 20 Quiz
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon. Dec. 7</td>
<td>Chapter Test 5: Chapters 7, 12 and 20</td>
<td>CH. TEST 5 CHS. 7, 12, 20</td>
</tr>
<tr>
<td>Mon. Dec. 14</td>
<td>Five allowed late assignments are due by Mon. Dec. 14th.</td>
<td>Email professor on SJSU e-mail during the semester and preferably by Wednesday, December 9th to request extension of assignment. <strong>All extensions will be made until December 14th, 11:59 p.m. which is the latest time to complete extended assignments.</strong> Five extensions of any type of Connect assignments are allowed, and may be requested either before or after the assignment due date. Although requests for extensions will be handled as quickly as possible, please allow reasonable time for processing, particularly if you want access to an assignment before an exam. If not completed, you will not have access to assignment after the closing date without an extension.</td>
</tr>
<tr>
<td>30</td>
<td>Comprehensive Final Exam on All Chapters – Please note earlier starting time of 9:45 a.m. (Final Exam cannot be dropped.)</td>
<td>Final exam questions will be similar to those on the chapter tests.</td>
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<tr>
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<td>THURS. Dec. 10 at 9:45 a.m. for 12:00 section. TUES. Dec. 15 at 9:45 a.m. for 10:30 section.</td>
</tr>
</tbody>
</table>

Final Note on Syllabus: If any changes must be made to the Syllabus, the changes will be communicated to students, including through SJSU e-mail.