San José State University
School of Business
Department: Accounting and Finance
Course Number: BUS 220
Title: Financial and Managerial Accounting
Section: 02
Semester: Fall 2015

Instructor: Yao Tian, Ph.D.
Office Location: BT 862
Telephone: (408) 924-3482
Email: yao.tian@sjsu.edu
Office Hours: Tuesday & Thursday 14:00-15:00, or by appointment
Class Days/Time: Tuesdays, August 18th – October 10th, 18:00 - 22:00;
Saturday, Aug. 29th, 9:00-13:00;
Friday, Sep. 11th, 18:00-22:00;
Classroom: BBC 022

Course Website
Copies of course materials such as course syllabus, lecture slides, assignment solutions etc. will be posted on the course website on Canvas (https://sjsu.instructure.com/). Students are responsible for regularly checking the course website for new postings of announcements, class materials, and quizzes.

Course Description
This course introduces students to financial and managerial accounting. Major topics include understanding and preparing financial statements and using accounting information to make better managerial decisions.

Prerequisite: Graduate standing and restricted to Business - MBA majors only.

Course Goals and Student Learning Objectives
In this course, students will learn how to read, interpret, and utilize accounting information to make decisions. Upon completion of this course, students will be able to:
• Read and analyze financial statements;
• Prepare Income Statement, Balance Sheet, and Statement of Shareholder’s Equity;
• Understand how to account for major assets and liabilities (i.e., receivables, inventories, current and long-term liabilities);
• Identify, categorize, and analyze the behavior of costs;
• Develop static and flexible budgets.

Instructor’s Responsibilities
• Provide instructions on assigned topics;
• Hold office hours to answer questions and address students’ concerns;
• Treat students with respect;
• Assign grades consistently and fairly for all students.

Student’s Responsibilities
• Attend class on time and participate in class discussion;
• Complete class assignments (e.g., group project, quizzes) on time;
• Treat the instructor and fellow students with respect;
• Check course website at least twice a week for course announcements/changes;

Required Texts/Readings

Classroom Protocol
Class meetings are organized to provide the best possible balance between lectures, discussions, and problem solving. Always be comfortable with asking questions -- NO question is a “bad” question.

Grading Policy
There will be six online quizzes, one group project, and two exams. These components are weighted as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I</td>
<td>35%</td>
</tr>
<tr>
<td>Exam II</td>
<td>35%</td>
</tr>
<tr>
<td>Quizzes (best 5 out of 6 quizzes, 6% each)</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>
A (92-100%) ; A- (90-91.99%) ; B+ (88-89.99%) ; B (82-87.99%) ; B- (79-81.99%) ; C+ (76-78.99%) ; C (70-75.99%) ; C- (68-69.99%) ; D (60-67.99%) ; F (below 60%).

**Exams**: Both exams are “closed book”. The only permitted electronic devices are *non-programmable* calculators. Cell phones, iPads, and other electronic devices must be turned off and put away prior to the exam.

**Quizzes**: There will be 6 online quizzes given throughout the semester. The quiz dates are as listed in the table below. You have a week time to take each quiz, starting from 6:00 am on the start date and end at 11:59 pm on the end date. The quiz with the lowest score will be dropped and each of the remaining 5 quizzes will account for 6% of the final grade (for a total of 30%). The dates and tentative coverage of the quizzes are listed as follows. Please note that the coverage of quizzes is subject to change. All changes will be notified in class and/or on Canvas at least 3 days before the date of the quiz.

<table>
<thead>
<tr>
<th>Quiz</th>
<th>Available Dates</th>
<th>Tentative Coverage (subject to change)</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>Wed. Aug 26th -- Tues. Sep. 1st</td>
<td>Chapter 1, 2, 3</td>
</tr>
<tr>
<td>#2</td>
<td>Sun. Aug. 30th - Sat. Sep. 5th</td>
<td>Chapter 4, 5</td>
</tr>
<tr>
<td>#3</td>
<td>Wed. Sep. 2nd - Tue. Sep 8th</td>
<td>Chapter 6, 5</td>
</tr>
<tr>
<td>#4</td>
<td>Sat. Sep. 12th - Fri. Sep. 18th</td>
<td>Chapter 14</td>
</tr>
<tr>
<td>#5</td>
<td>Wed. Sep 16th - Tues. Sep. 22nd</td>
<td>Chapter 15, 17</td>
</tr>
<tr>
<td>#6</td>
<td>Wed. Sep 30th - Tue. Oct 6th</td>
<td>Chapter 18, 19, 20</td>
</tr>
</tbody>
</table>

**Recommended after-chapter problems (Assignment)**

Students are provided with a list of recommended after-chapter problems. Solutions to these recommended problems will be posted on Canvas. Completing the assignment is entirely optional and the assignments will not be graded.

**University Policies**

**Academic integrity**

Students should know the University’s Academic Integrity Policy that is available at [http://www.sa.sjsu.edu/download/judicial_affairs/Academic_Integrity_Policy_S07-2.pdf](http://www.sa.sjsu.edu/download/judicial_affairs/Academic_Integrity_Policy_S07-2.pdf)

Your own commitment to learning, as evidenced by your enrollment at San Jose State University and the University’s integrity policy, require 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 website for Student Conduct and Ethical Development is available at [http://www.sa.sjsu.edu/judicial_affairs/index.html](http://www.sa.sjsu.edu/judicial_affairs/index.html)

Instances of academic dishonesty will not be tolerated. Cheating on exams or plagiarism (presenting the work of another as your own, or the use of another person’s ideas without
giving proper credit) will result in a failing grade and sanctions by the University. For this class, all assignments are to be completed by the individual student unless otherwise specified. If you would like to include in your assignment any material you have submitted, or plan to submit for another class, please note that SJSU’s Academic Policy F06-1 requires approval of instructors.

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 requires that students with disabilities requesting accommodations must register with the DRC (Disability Resource Center) to establish a record of their disability.

College of Business Program Goals:

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

2. Communication
   - Communicate ideas clearly, logically, and persuasively in oral and written format, using technology appropriately.

3. Ethical Awareness
   - Recognize, analyze, and articulate solutions to ethical issues that arise in business.

4. Leadership, Teams and Diversity
   - Comprehend the challenges and opportunities of leading and working in diverse teams and environments.

5. Critical Thinking
   - Comprehend, analyze, and critically evaluate complex and unstructured qualitative and quantitative business problems, using appropriate tools and technology.

College of Business Policies:

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 allows 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.
### BUS220 / Accounting Principles, Fall 2015

#### Class Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Materials Covered</th>
<th>Assignment</th>
</tr>
</thead>
</table>
| **Tue., Aug. 18**<sup>th</sup> | Ch.1 Introduction to Financial Statements *50*  
Ch.2 A further look at Financial Statements *50*  
Ch.3 The Accounting Information System | BE1-10, 1-11. E1-3, 1-8, 1-11, 1-14, 1-15. BE2-1, 2-2, 2-4ba. E2-1, 2-2, 2-6, 2-13, P2-1A, P2-2A, BE3-1, 3-2, 3-3, 3-4, 3-5, 3-6, 3-10, 3-11. |
| **Tue. Aug. 25**<sup>th</sup>    | Ch.3 The Accounting Information System  
Ch.4: Accrual Accounting Concepts | E3-1, 3-2, 3-7, 3-8, 3-9, 3-10, 3-17. P3-5A, BE 4-2, 4-3, 4-4, 4-6, 4-7, 4-8, 4-14. E4-4, 4-5, 4-8, 4-9, 4-10 |
| **Sat. Aug. 29**<sup>th</sup> (9:00-13:00) | Ch.5: Income Statement  
Ch.6: Reporting and Analyzing Inventory | BE 5-1, 5-2, 5-3, 5-5, 5-6, 5-7, 5-8, 5-9 E5-1, 5-2, 5-5, 5-6(a), 5-11, P5-1A. BE6-1, 6-2, 6-3, 6-4, 6-7, 6-8. E6-1, 6-2, 6-3, 6-4, 6-6, 6-9. |
| **Tue. Sep. 1**<sup>st</sup>     | Ch.8: Reporting and Analyzing Receivables  
Ch.9: Reporting long-lived Assets  
| **Tues. Sep. 8**<sup>th</sup>    | **Exam I - Financial Accounting**  
Ch.14: Managerial Accounting | BE14-1, 14-4, 14-5, 14-6, 14-7, 14-9, 14-10, 14-11. E14-1, 14-2, 14-3, 14-4, 14-7, 14-8, 14-9, 14-10, 14-16. |
| **Fri. Sep. 11**<sup>th</sup>    | Ch.14: Managerial Accounting  
| **Tue. Sep 15**<sup>th</sup>     | Ch.15: Job Costing  
Ch.17: Activity-Based Costing | BE17-1, 17-2, 17-5, 17-6, 17-12. E17-1, 17-2, 17-3, 17-4, 17-11 |
| **Tue. Sep 22**<sup>nd</sup>     | Ch.18&19: Cost-Volume-Profit (CVP) Analysis  
| **Tue. Sep. 29**<sup>th</sup>    | Ch. 20: Incremental Analysis  
Ch.21: Budgetary Planning | BE21-2, 21-3, 21-4, 21-5, 21-6, 21-7, 21-8. E21-4, 21-5, 21-8, 21-9, 21-10 |
| Tue Oct 6th. | Exam II – Managerial Accounting | 10, 21-11 |