

Financial Reporting and Analysis II, BUS220E, Section 01

Summer 2022

Course and Contact Information

Instructor:	Dr. Benjamin Anderson
Office Location:	BT 863
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Email:	Benjamin.c.anderson@sjsu.edu
Office Hours:	Every class day 1:15-2:15 PM
Class Days/Time:	MTRF, 9 AM – 1 PM (Detailed course schedule at end of syllabus.)
Classroom:	BBC 106, in-person, Zoom, online.
Prerequisites:	BUS 220B, Enrollment in the Masters of Science in Accountancy program or the Certificate of Accounting Fundamentals

Course Description

Principles, controls, and theory of accounting for liabilities and equities; preparation, utilization, and analysis of cash flow and fund statements; financial ratios and statistical analysis of financial statements accounting data.

Program Learning Outcomes (CLO)

Goal One: Accounting Concepts

To understand and apply accounting processes and principles in the preparation and interpretation of financial reports within the context of a complex business environment.

Goal Two: Technology and Internal Controls

To understand information technology and internal control processes and their role in financial and managerial reporting.

Goal Three: Conceptual and Analytical Skills

To develop conceptual and analytical skills with real world applications.

Goal Four: Oral and Written Communication

To learn effective oral and written communication skills in a context of conducting research and to learn effective leadership skills.

Goal Five: Ethical Implications of Accounting Practice

To understand the legal and ethical implications of accounting practice perspectives as well as the need to address legal discourse and the particulars of legal requirements, restraints, and uncertainty.

Course Learning Outcomes (CLO)

1. CLO 1 Demonstrate an understanding of the current financial accounting and reporting standards for long-term liabilities, leases, taxes, shareholders' equity, and their impact on the financial statements (MSA Learning Goal 1).
2. CLO 2 Demonstrate an understanding of how to calculate and use metrics derived from the income statement and the statement of cash flows (MSA Learning Goals 1, 3).
3. CLO 3 Prepare reports, in team setting, which analyze and interpret current financial accounting standards citing the Accounting Standards Codification (MSA Program Learning Goals 1, 3, and 4).
4. CLO 4 Examine and analyze ethically challenging situations and work with others to communicate a response which reflects ethical awareness and the impact of actions on a variety of stakeholders. (MSA Learning Goals 4, 5).
5. CLO 5 Visualize, analyze, and interpret data in order to make informed business and accounting decisions (MSA Learning Goals 2, 3).

Faculty Web Page and MYSJSU Messaging

[Canvas Learning Management System course website](http://sjsu.instructure.com) found at <http://sjsu.instructure.com>. You are responsible for regularly checking with the messaging system through [MySJSU](http://my.sjsu.edu) (or other communication system as indicated by the instructor) at <http://my.sjsu.edu> to learn of any updates. Course Format

Technology Intensive, Hybrid, and Online Courses

This is a hybrid course which entails both in-person and online components. Class periods which are online will be held by Zoom and will often have a practical and/or technological purpose. Students are expected to have webcams/video turned on and to actively participate in these sessions. Class periods which are in-person will be held in BBC 106. Students are encouraged to take notes in the medium they are most comfortable (this is often pencil and paper) but are likely to benefit from also having a laptop computer for use during class.

Required Texts/Readings

Textbook

Spiceland, Nelson, and Thomas. **Intermediate Accounting, 10th Edition**. McGraw-Hill Irwin: New York, NY. ISBN: 9781264044887

This is a special edition and special low price for BUS220B/E at San Jose State University and may be purchased at the Spartan Bookstore. This is the same textbook you should have used for BUS220B. You should be able to use the same Access Code you used for BUS220B to access Connect.

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.

Necessary Equipment/Software Requirements

One assignment will require use of Microsoft Excel or Google software alternative (Excel preferred).

Library Liaison for College of Business

Christa Bailey, Ph: 408-808-2422. Email: christa.bailey@sjsu.edu

Course Requirements and Assignments

Examinations

There will be two examinations (one midterm, one final) administered during regular class time.

- 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).
- During exams, use of all electronic devices (e.g., cell phones, music devices, laptops, smart watches, etc.) 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.

Quizzes, Class Exercises and Presentation(s)

Five quizzes will be given and made up of multiple-choice and/or short answer questions. Quizzes will be on material covered in the previous class or on that day. No make-up quizzes will be given. These must be worked on individually and will be assigned either through Canvas (via the 'Quizzes' function and via the modules) or given in-person to be done with paper and pencil/pen.

Class exercises will be distributed periodically in class for you to work on together in groups. These will be then worked through together as a class and subsequently collected for grading. These are meant, primarily, for you to get in-class practice on how to tackle certain problems prior to doing them on the homework.

I will require short presentations on either subject matter related to the course content in question, project due that date, or another topic. These will be either done individually or in small groups of three or four students. These will be 'micro-presentations' lasting no more than a few minutes, not including a short Q&A session immediately after. These will be graded on both "soft" metrics (clarity of voice, eye contact with audience, etc.) and "hard" metrics (clarity of message, underlying logic, etc.).

Assignments

Assignments are for your own practice and benefit. You should not wait to do assignments until after the class for which it is assigned, since doing them will help to provide a starting point for class discussion. Moreover, doing all assignments is a necessary but not sufficient condition for succeeding in the class: success will come from a combination of preparing adequately before the class, practicing the applications of the course material (through the assignments and beyond), and dedicating a substantial amount of time to studying for the test.

One assignment will require use of Microsoft Excel and will be assigned before the start of Chapter 21.

Note that, in addition to the required assignments, I may post 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.

Mini-Cases

There will be 2 ‘mini-cases’ distributed throughout the course of the semester. The first mini-case will be done individually and the second will be done 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.

Since one mini-case is 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 Information

Grading will be based on a percentage of total course points earned during the semester. The course components listed above will have the following point totals:

Examinations	600	(1 midterm exams @ 250 points, 1 final exam @ 350 points)
Assignments	100	
Excel Project	25	
Mini-cases	175	(1 mini-cases @ 75 points, one mini-case at 100 points)
Quizzes	50	
Class Exercises	30	
Presentations	20	

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):

<i>Grade</i>	<i>Points</i>
<i>A plus</i>	<i>980 to 1000</i>
<i>A</i>	<i>920 to 979</i>
<i>A minus</i>	<i>900 to 919</i>
<i>B plus</i>	<i>880 to 899</i>
<i>B</i>	<i>820 to 879</i>
<i>B minus</i>	<i>800 to 819</i>
<i>C plus</i>	<i>780 to 799</i>
<i>C</i>	<i>720 to 779</i>
<i>C minus</i>	<i>700 to 719</i>
<i>D plus</i>	<i>680 to 699</i>
<i>D</i>	<i>620 to 679</i>
<i>D minus</i>	<i>600 to 619</i>
<i>F</i>	<i>Below 600</i>

I will not allow any make-up examinations or make-up assignments. 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.

I will not accept late work. 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 “face to face” via private Zoom call/appointment and where there is a reasonable degree of privacy.

Classroom Protocol

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 away during class time unless being used for classroom activities. 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. There may be a quiz right at the beginning of class, so I expect you to be present right at the beginning of class in order to take it.
- 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 via Zoom or in-person during posted office hours (see above) and by appointment. 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, BUS 220E), proper written structure (salutation, body, signature), and proper grammar and spelling.

[Lucas College and Graduate School of Business: Program Goals and Class room policy](http://www.sjsu.edu/cob/Students/policies/index.html) at <http://www.sjsu.edu/cob/Students/policies/index.html>

University Policies

Per [University Policy S16-9](http://www.sjsu.edu/senate/docs/S16-9.pdf) (<http://www.sjsu.edu/senate/docs/S16-9.pdf>), relevant information to all courses, such as academic integrity, accommodations, dropping and adding, consent for recording of class, etc. is available on Office of Graduate and Undergraduate Programs' [Syllabus Information web page](http://www.sjsu.edu/gup/syllabusinfo/) at <http://www.sjsu.edu/gup/syllabusinfo/>.

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Course Schedule

Note that this schedule is tentative and is subject to change with fair notice. Notice will be provided in class and/or on the assignment material itself as to the final due date of the assignment(s).

Course Schedule

Day	Date	Topics, Readings, Assignments, Deadlines
1	6/29/2022	Online, Syllabus, Introduction, TVM Concepts, and READ: Chapter 5 and 13
2	6/30/2022	Online, Current Liabilities and Contingencies, READ: Chapters 5 and 13. DUE: E5-3, E5-5, E5-10, P5-3, P5-10
3	7/5/2022	In-Person, Bonds and Long-Term Notes. READ: Chapter 14, READ: Chapter 14, DUE: BE13-1, BE13-2, BE13-5, E13-1, E13-3, E13-6, P13-2; Minicase 1
4	7/6/2022	In-Person, Leases. READ: Chapter 15, DUE: BE14-3, BE14-6, BE14-10, BE14-11, E14-6, E14-17, E14-23
5	7/7/2022	Online, Accounting for Income Taxes. READ: Chapter 16, DUE: BE15-1, BE15-2, BE15-7, BE15-14, E15-1, E15-17, E15-24, P15-4
6	7/8/2022	In-Person, Midterm Exam (Chapters 5, 13-16) , Pensions and Other Postretirement Benefits, READ: Chapter 17 DUE: BE16-1, BE16-2, BE16-11, BE16-15, E16-3, E16-4, E16-15, P16-10
7	7/11/2022	In-Person, Shareholders' Equity, READ: Chapter 18, DUE: BE17-1, BE17-2, BE17-7, E17-2, E17-3, E17-11, P17-3
8	7/12/2022	In-Person, Share-Based Compensation and EPS, READ: Chapter 19. DUE: BE18-1, BE18-10, E18-5, E18-7, E18-10, E18-11, E18-12, E18-13, E18-18
9	7/13/2022	Online, Statement of Cash Flows, Revisited, READ: Chapter 21, DUE: BE19-12, BE19-15, E19-3, E19-4, E19-6, E19-11, E19-16, E19-19; Minicase2, Minicase 2 Presentations
10	7/15/2022	Final Exam DUE: BE21-5, BE21-12, E21-1, E21-2, E21-4, E21-12, E21-14, E21-15, E21-19; SCF Excel Project