

San José State University
School: Lucas College and Graduate School of Business

Department: Accounting and Finance

Course Number: BUS121B

Title: Intermediate Accounting II

Section: Section 1

Semester: Spring

Year: 2018

Instructor:	Dr. Benjamin Anderson
Office Location:	BT 863
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Office Hours:	Mondays and Wednesdays 3:00 PM – 4:30 PM, and by appointment.
Class Days/Time:	Section 1: Mondays, 6:00-8:45 PM
Classroom:	BBC 322
Prerequisites:	BUS 121A (with minimum grade of "C"). Upper division standing.

Faculty Web Page and MYSJSU Messaging

Course materials such as syllabus, handouts, notes, assignment instructions, etc. can be found on the Canvas learning management system course website. You are responsible for regularly checking with the messaging system through MySJSU (or other communication system as indicated by the instructor) to learn of any updates.

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. Projects involving spreadsheet software required.

Lucas College and Graduate School of Business Program Goals

(Not All Program Learning Goals are Covered in Every Course)

BSBA 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.

Course Learning Outcomes (CLO)

Upon successful completion of this course, students will be able to:

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 (BSBA 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 (BSBA Learning Goals 1, 5).
3. CLO 3 Prepare reports, in team setting, which analyze and interpret current financial accounting standards citing the Accounting Standards Codification (BSBA Program Learning Goals 1, 2, 4, and 5).
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. (BSBA Learning Goals 3, 4, 5).

Required Texts/Readings

Textbook

Spiceland, Nelson, and Thomas. **Intermediate Accounting, 9th Edition**. McGraw-Hill Irwin: New York, NY. ISBN: 9781260248746

This is a special edition and special low price for BUS1 121A/B at San Jose State University and may be purchased at the Spartan Bookstore. This is the same textbook you should have used for BUS1 121A. You should be able to use the same Access Code you used for BUS1 121A to access Connect, unless you have already used it for two semesters.

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.

Other equipment / material requirements

We will use the McGraw-Hill Connect Software. Purchase of a new textbook through the Spartan Bookstore comes bundled with an access code to connect. Otherwise, you may purchase an access code directly through the Connect website. The Connect section-specific website is found below, either through clicking on the hyperlink or by directing your browser to the specific URL below:

[Connect section-specific website URL](https://connect.mheducation.com/class/b-anderson-section-1---w-600-845-pm) at

<https://connect.mheducation.com/class/b-anderson-section-1---w-600-845-pm>

Connect offers a two week free trial period before you must either use an access code (such as what is provided with the new textbook purchased through the bookstore) or purchase access directly through McGraw-Hill.

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> or by calling them at 800-331-5094. If you contact McGraw-Hill with a problem please write down the case number they give you in case you need to reference it in the future.

One assignment will require use of Microsoft Excel.

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. More details about student workload can be found in [University Policy S12-3](http://www.sjsu.edu/senate/docs/S12-3.pdf) at <http://www.sjsu.edu/senate/docs/S12-3.pdf>.

Examinations

There will be 3 examinations administered during regular class time (150 points each) and one comprehensive final examination (250 points).

- For each exam you will need a #2 pencil, an eraser, calculator, and Scantron (882-E, measuring approximately 4 inches by eleven inches, available at the Spartan bookstore).
- In the event that your final examination grade (in percentage terms) is higher than your lowest semester exam grade, I will replace that single lowest grade with the equivalent number of points. (For example, if your lowest mid-semester exam grade is 75 points (50%) and your final exam grade is 200 points (80%), I will replace the midsemester exam grade of 75 points with 120 points (80%). However, the final examination will be long, strenuous, and comprehensive - so do not depend on this being the case.
- You must take all exams with your registered section unless you get explicit permission from me beforehand.
- During exams, use of all electronic devices (e.g., cell phones, PDAs, music devices, laptops, devices of a futuristic nature besides basic calculators, VR devices) and communicating with anyone besides me 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.

Class Exercises

Class exercises will be distributed periodically for you to work on together. These will be then, usually, be worked through together as a class and then collected for grading. These are meant to get tangible ‘paper and pencil’ in-class practice on how to tackle certain problems prior to doing them on the homework and/or the test.

Assignments

Most, but not necessarily all, assignments will be assigned using McGraw-Hill Connect. I cannot guarantee that I will be able to announce when all assignments are due in class, so I encourage you to check regularly for new assignments. These will generally be due one week after we finish the related material in class. Approximately one assignment set per chapter will be assigned, which translates to approximately one assignment per week of class. However, there will sometimes be more or fewer, depending on the week. These assignments will have 3 attempts available, but the numbers in the problems may change between attempts. I will take only the ‘best’ grade across all attempts for an assignment, meaning you will never be penalized for taking an additional attempt on an assignment. Some assignments may seem long and/or strenuous, but this is beneficial to you in the short and long-run. Do not procrastinate in starting the homework assignments. I will drop the lowest grade of your nine assignment sets. However, I encourage you to do every assignment in order to get practice for the exams. One additional assignment will require use of Microsoft Excel and will be assigned during Chapter 21.

Note that, in addition to the required assignments, I will be posting 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.

LearnSmart

I will be assigning LearnSmart for each chapter we cover in the book. LearnSmart assignments will be due as of classtime on the first day we begin covering the related material from the book, so that you will be prepared to discuss the topic as of class time. LearnSmart will be graded only for completion – just finish the assignment and you will receive full credit. I will drop your one lowest LearnSmart grade at the end of the semester.

Mini-Cases

There will be 2 ‘mini-cases’ distributed throughout the course of the semester and are designed to be worked on in a group. These will be special problems designed to for you to tackle outside of class time which will expose you to real-world, 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 a ‘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. This is an opportunity for me to assess your critical thinking, ethical awareness, and written communication.

Since these mini-cases are 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](http://www.sjsu.edu/senate/docs/F69-24.pdf) 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 will be based on a percentage of total course points earned during the semester. The course components listed above (exams, assignments, LearnSmart, and mini-cases) will have the following point totals:

Examinations	700	(3 midterm exams @ 150 points each, 1 final exam @ 250 points)
Assignments	100	(Top 8 assignments will be counted @ 10 points each, one 20 point Excel)
Class Exercises	10	
LearnSmart	40	(Only your top 8 LearnSmarts will be counted, 5 points each)
Mini-cases	150	(2 mini-cases @ 75 points each)

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):

A+	980 +	A	920 – 979	A-	900 – 919
B+	880 – 899	B	820 – 879	B-	800 – 819
C+	780 – 799	C	720 – 779	C-	700 – 719
D+	680 – 699	D	620 – 679	D-	600 – 619
F	Below 600				

Extra credit opportunities will be assigned at my discretion and will be treated as opportunities to further practice important topics or to cover more deeply topics which I feel you need additional practice on. These opportunities most often occur immediately after an examination is returned.

I will not allow any make-up examinations or make-up assignments. Note that I accommodate for emergencies or personal/technical difficulties by dropping one assignment and one LearnSmart and by allowing the replacement of one examination grade with the final exam grade. 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. You must then make up the final on the University final exam makeup day.

I will not accept late work. All assignments and other deliverables will be assigned with ample time and opportunity to complete them. As such, 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 in person and where there is a reasonable degree of privacy, such as in my office during office hours or by appointments.

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](http://www.sjsu.edu/senate/docs/F13-1.pdf) at <http://www.sjsu.edu/senate/docs/F13-1.pdf> for more details.

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 in backpacks, purses, pockets, or other storage means during class time. 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. If you are running late because of an extraordinary circumstance (flat tire, weather, etc.) please sit in a chair by the door.
- Courteous use of laptops, netbooks, iPads, tablet computers, etc. Use of electronic devices during class should be limited to class-related activities.
- 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 in person in my office during posted office hours (see above) and by appointment. You may also reach me by telephone using the office phone number listed above during scheduled office hours. 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, BUS1 121B-004), 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, 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](http://www.sjsu.edu/gup/syllabusinfo/) 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.

BUS1 121B-001 Intermediate Accounting II, Spring 2018 Semester Course Schedule

List the agenda for the semester including when and where the final exam will be held. Indicate the schedule is subject to change with fair notice and how the notice will be made available.

Course Schedule

Week	Date	Topics, Readings, Assignments, Deadlines
1	1/29/2018	Review syllabus, introduction to the course, and begin TVM concepts.
1	1/29/2018	Time Value of Money Concepts.
2	2/5/2018	Chapter 13 – Current Liabilities and Contingencies. READ: Chapter 6 and Chapter 13. DUE: Chapter 6 LearnSmart and Chapter 13 Learnsmart and Chapter 6 Assignment.
2	2/5/2018	Chapter 13 – Current Liabilities and Contingencies.
3	2/12/2018	Chapter 14 – Bonds and Long-Term Notes. READ: Chapter 14. DUE: Chapter 14 LearnSmart. Chapter 13 Assignment.
3	2/12/2018	Chapter 14 – Bonds and Long-Term Notes.
4	2/19/2018	EXAM 1 (Covers Chapters 6, 13, and 14) taken in class.
4	2/19/2018	Chapter 15 – Leases. READ: Chapter 15. DUE: Chapter 14 Assignment.
5	2/26/2018	Return Exam 1. Chapter 15 – Leases. DUE: Chapter 15 LearnSmart
5	2/26/2018	Chapter 15 – Leases.
6	3/5/2018	Chapter 15 – Leases. READ: Chapter 16. DUE: Chapter 16 LearnSmart,
6	3/5/2018	Chapter 16 – Accounting for Income Taxes.
7	3/12/2018	Chapter 16 – Accounting for Income Taxes. DUE: Chapter 15 Assignment. DUE: Minicase 1.
7	3/12/2018	Chapter 16 – Accounting for Income Taxes.
8	3/19/2018	EXAM 2 (Covers Chapters 15 and 16) taken in class. READ: Chapter 17. DUE: Chapter 16 Homework
8	3/19/2018	Chapter 17 – Pensions and Other Postretirement Benefits.
9	3/26/2018	SPRING BREAK – NO CLASS.
9	3/26/2018	SPRING BREAK – NO CLASS.
10	4/2/2018	Return Exam 2. Chapter 17 – Pensions and Other Postretirement Benefits. DUE: Chapter 17 LearnSmart.
10	4/2/2018	Chapter 17 – Pensions and Other Postretirement Benefits.

Week	Date	Topics, Readings, Assignments, Deadlines
11	4/9/2018	Chapter 18 – Shareholders’ Equity. READ: Chapter 18. DUE: Chapter 18 LearnSmart, Chapter 17 Assignment.
11	4/9/2018	Chapter 18 – Shareholders’ Equity.
12	4/16/2018	Chapter 18 – Shareholders’ Equity. READ: Chapter 19. DUE: Chapter 19 LearnSmart.
12	4/16/2018	Chapter 19 – Share-Based Compensation and EPS.
13	4/23/2018	Chapter 19 – Share-Based Compensation and EPS. DUE: Chapter 18 Assignment. DUE: Minicase 2.
13	4/23/2018	Chapter 19 – Share-Based Compensation and EPS.
14	4/30/2018	EXAM 3 (covers Chapters 17, 18, and 19) taken in class. READ: Chapter 21. DUE: Chapter 19 Assignment.
14	4/30/2018	Chapter 21 – Statement of Cash Flows, Revisited.
15	5/7/2018	Return Exam 3. Chapter 21 – Statement of Cash Flows, Revisited. DUE: Chapter 21 LearnSmart.
15	5/7/2018	Chapter 21 – Statement of Cash Flows, Revisited.
16	5/14/2018	Chapter 21 – Statement of Cash Flows, Revisited.
16	5/14/2018	Chapter 21 – Statement of Cash Flows, Revisited. DUE: Chapter 21 Assignment and Excel Assignment.
Final Exam	Wednesday May 16	BBC 322 from 5:15 – 7:30 PM.