

**San José State University**

**Lucas College and Graduate School of Business  
Department of Accounting and Finance**

**Winter Session 2016**

**BUS1 20**

**Financial Accounting Section 1**

<b>Instructor:</b>	Dr. Maria L. Bullen
<b>Office Location:</b>	BT 956
<b>Telephone:</b>	(408) 924-3433 (However, please use e-mail for messages.)
<b>Email:</b>	<a href="mailto:maria.bullen@sjsu.edu">maria.bullen@sjsu.edu</a> (Use this email rather than Canvas or voice mail for messages.)
<b>Office Hours:</b>	12:00 – 1:00 Mon. Tues. Wed. Thurs. Fri. and by appointment (Portion of office hours may be in classroom.)
<b>Class Days/Time:</b>	Mon. Tues. Wed. Thurs. Fri. 9:00 a.m. – 12:00 p.m.
<b>Classroom:</b>	BBC 003

**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.

### **Text and Required WileyPLUS Code**

**Note: Purchasing a bundled book with code at the bookstore should be even more affordable than purchasing a used book and code separately.**

1. **Financial Accounting bundled custom book for BUS1 020 SJSU** by Weygandt, Kimmel, & Kieso 9<sup>th</sup> edition packaged with the Wiley PLUS code at the Spartan Bookstore. (Highly recommended; cost of approximately \$139 + tax is only a small amount more than the code alone.) ISBN: 9781119220671
2. **Standalone Wiley PLUS code.** (Minimum required). May be purchased online directly from Wiley PLUS for \$125.50. [www.wileyplus.com/class/484402](http://www.wileyplus.com/class/484402).  
The bookstore also has some standalone codes available (price may differ.)  
Access to the full color eBook is available within Wiley PLUS.  
Courtesy free access should be available from start of class until January 9 when code must be purchased to continue.

To Register in Wiley Plus:

WileyPLUS FINANCIAL ACCOUNTING Section: BUS1 20 -- Bullen -- Winter 15  
Term: Winter 2015 Instructor(s): MARIA BULLEN Email(s): maria.bullen@sjsu.edu  
Find and register for this course: **Course ID: 484402**

Step 1 Find your course · **Visit [www.WileyPLUS.com](http://www.WileyPLUS.com)** · **Enter your course ID, 484402**  
or use this direct link to your class page:

**[www.wileyplus.com/class/484402](http://www.wileyplus.com/class/484402)**

Step 2 Register and get access to the course materials

Option A Enter Your Registration Code: The bundles textbooks come packaged with a registration code in a sealed envelope. E-text access is included.

Option B Purchase Instant Access: If you don't have a registration code, you can pay for access right there on the website. E-text access is included.

Option C Courtesy Grace Period: If you're not ready to buy, you can try the course free with full access up to January 9<sup>th</sup>., free. E-text access is included.

Need Help? WileyPLUS Help Live chat support: [www.wileyplus.com/support](http://www.wileyplus.com/support)

## **Optional Supplements (Free)**

Student Online Learning Center (OLC): <http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118334329&bcsId=8508>

**Chapter PowerPoints are available on this site as are self-test and other study resources.**

### **SJSU Canvas Class Site and Wiley PLUS site**

In addition to the Wiley PLUS site on which you do your homework, you will also need to access the course at San Jose State University's Canvas site.

**Look in “Modules” on Canvas to find course resources. Canvas has the PowerPoints for each chapter covered. Note that Student Online Learning Center (OLC) mentioned above also has the PowerPoints. Also posted on Canvas are specific course chapter partial study guides to help you with both the chapter homework and the in class test questions and problems which are similar to material covered in the chapter homework assignments.**

To do well on examinations, in addition to utilizing the study guides on Canvas which also help you with some of the homework, you need to do the homework on the Wiley PLUS to build your comprehensive study guide. For example, the homework has a lot of conceptual questions that are not on the study guide—and may also have some computational questions that are not on the study guide. Solutions and feedback for problems with calculations will be available for you on WileyPlus after your second homework try. Later even if homework is not completed, solutions will be available at the due date time.

**Although points are not give or taken away for attendance, complete and engaged attendance in class is also recommended for successful completion of homework and success on in class exams.**

#### ***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 BUS1 20 Section 1

For technology problems accessing Canvas or other technology problems related to SJSU systems, please contact Academic Technology CL 102 ecampus at (408) 924-2337 or [ecampus@sjsu.edu](mailto:ecampus@sjsu.edu) or IT Help Desk at (408) 924-1530.

### **Dropping and Adding**

Students are responsible for understanding the policies and procedures about add/drops and should be aware of the current deadlines and penalties for adding and dropping

classes. If you are unable or unwilling to satisfy the requirements of this course, you should withdraw from this course immediately. Access Winter Session Calendar for important information and deadlines regarding adding and dropping the course.

<http://www.sjsu.edu/winter/academic/calendar/>

## **Winter 2016 Information**

### **Paper Registration**

Students who were unable to register online or missed the Advance Registration online date should complete on the first day of class the [Winter Registration form](#), get permission number from professor and professor's signature on the form, and fax form to 408.924.2077, or submit in person to window "R" in the Student Services Center at 9th and San Fernando, Downtown, San Jose. Winter Registration forms will be available for you on the first day of class in the classroom. The forms can also be downloaded from the Registrar's site but permission numbers and professor's signature will not be available until the first day of class in accordance with Department policy.

### **Grading Policy**

Grading will be based on a percentage of total course points earned during the semester.

<b>Course Component</b>	<b>Percentage of Final Grade</b>
In Class Chapter Tests	80% (Each worth 20%.)
Wiley Plus Chapter Homework	20% (12 assignments of 200 pts each for total 2,400 but only 2,200 points required for full 20% credit; less prorated proportionately.)
Total	<u>100%</u>

### **Grade Overall Percent Earned**

A+	97 - 100
A	93 - 96
A-	90 - 92
B+	87 - 89
B	83 - 86
B-	80 - 82
C+	77 - 79
C	73 - 76
C-	70 - 72
D+	67 - 69
D	63 - 66
D-	60 - 62
F	Below 60

**Incomplete Grades – Extremely Rare Strict Emergency Requirements**  
**Incompletes are only granted under extremely rare circumstances and would only be granted in this class in the event of an extreme emergency documented by a medical professional--and if all the requirements for an Incomplete have been met.**

### **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.

#### **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 and Assignments from Dr. Bullen**

### **Wiley PLUS Homework**

**You need to get the homework done by the due date time in order to get credit. Sorry I cannot give extensions because all the answers become available at the due date time even if you have not done the homework. However since you only need to do 2,200 out of 2,400 points you can miss a whole assignment—or parts of multiple assignments.**

**If you do the homework, you do not have to wait until the due date to see the solutions but will see them after your second try. When doing the homework, please answer all parts you see on the that screen before submitting you answer.**

The chapter PowerPoints as well as study guides are posted on Canvas to help you with the chapter quizzes and in class tests. The study guides provide some examples of problems with calculations and include solutions and explanations. You are likely to see similar problems in your homework and in class tests. Remember that while the homework assignments are open book and open note with collaboration allowed, by the time you get to the in class test you have to know how to answer questions and work problems without looking at the book, study guide or engaging in collaboration.

**You will have two tries for each homework assignments, with your highest grade counting.**

**Keep in mind that the tests will contain both conceptual and computational problems. Although examples of conceptual questions are not on the study guides, you will get conceptual questions in the homework and can expect similar questions on the in class tests. Although a partial study guide will be posted on Canvas and discussed in class, you may build a more comprehensive study guide by working through the homework for each chapter. Please note that solutions and feedback for problems with calculations will be available after you have done your two tries—and also at the due date time. So even if you were not able to do or complete a homework assignment, you will have the solutions to use as a study guide.**

**What this also means is that you need to get the homework done by the due date time in order to get credit. Again, sorry I cannot give extensions because all the answers become available at the due date time. However since you only need to do 2,200 out of 2,400 points you can miss a whole assignment—or parts of multiple assignments.**

## Collaboration on Assignments

Please note that in my sections of BUS 20, collaboration on homework 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 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 note that collaboration may be considered a violation of academic integrity in your other classes.

In my classes, since most homework problems involving calculations are algorithmic, students will have different numbers. 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 for you. Assignments are an important study resource for the in class tests. So it is important to try to do your own assignments, 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

To do well on examinations, in addition to utilizing the study guides on Canvas which also help you with some of the homework, you need to do the homework on the Wiley PLUS to build your comprehensive study guide. Solutions and feedback for problems with calculations will be available for you on WileyPlus after your second homework try, and if not completed at the due date time.

The four tests are held in the classroom and no collaboration is allowed. For the examinations, please sit every other seat. 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.

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. **You will also need a simple calculator that adds, subtracts, multiplies and divides. Any kind of device that connects to the Internet or stores data such as a “graphing calculator” is absolutely not allowed.**

Cell phones, iPads, computers, purses, backpacks, binders and all other personal belongings must be off your desk. Google glasses are not allowed. Again please note that you cannot use a cell phone calculator or other type of device that either connects to the internet or can store data. 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.

**Please note that all exams must be taken in class at the specified date. Soon after an exam, I plan to post the grades on Canvas as well as hand back the exam with solutions and feedback. In the event that an exam must be missed for an extremely**

**important reason such as serious accident or illness, please contact me immediately (email best). If you miss the 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).**

**You will need to make up exam quickly. Please note that if you delay taking an exam, everyone in the class is delayed in seeing the posted exam with solutions and feedback, and in getting back their own exams and Scantron copies. Therefore you may only delay taking an exam for an extreme and documented emergency. Hopefully no just catastrophe befalls anyone during the three week session—or afterwards.**

### **Calculator, Computer and Cell Phone Usage in the Classroom**

It would be a good idea to bring to class a simple calculator so that you can join in working out accounting problems. As noted previously, you will need a simple calculator for the in class exams. You may not use any device that stores data or 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 think you may use a computer in class for anything other than class business, 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 habitually 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.

## **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)

### **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 97-03 at [http://www.sjsu.edu/president/docs/directives/PD\\_1997-03.pdf](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) to establish a record of their disability. Presidential Directive 97-03 at [http://www.sjsu.edu/president/docs/directives/PD\\_1997-03.pdf](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).

**Optional Student Resources – May be of use to you in this class or in your other classes in Spring Semester. Please check with Resource for availability during Winter Session.**

### **Student Technology Resources**

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

Additional computer labs are also available in Lucas College and Graduate School of Business. Please see:

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

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 digital and VHS camcorders, VHS and Beta video players, 16 mm, slide, overhead, DVD, CD, and audiotape players, sound systems, wireless microphones, projection screens and monitors.

## **Tutoring**

Visit [www.sjsu.edu/cobv/Students/tutoring](http://www.sjsu.edu/cobv/Students/tutoring)

The Tutorial Center is located in the Jack Holland Student Success Center BBC 008. 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.

## **Peer Connections**

See Peer Connection website at <http://peerconnections.sjsu.edu/>

Peer Connections has two locations on SJSU's main campus:

- in the Student Services Center (SSC) 600, on the corner of 10<sup>th</sup> and San Fernando (inside the 10<sup>th</sup> Street parking garage building)
- and in the Academic Success Center in Clark Hall, on the first floor next to the Computer Lab

Peer Connections invites you to come visit them and find out what their mentors and tutors can do for you! Here is information from the Peer Connections website:

1. Mentoring: Peer Mentors can assist you with many aspects of university life, including study skills, adjusting to life as a college student, getting connected on campus, and personal issues. For more information, [visit the mentoring section of our site.](#)
2. Tutoring: Our Peer Tutors offer small group, individual, and drop-in tutoring for a number of undergraduate courses. They can also assist you with study strategies and skills. For more information, [check out the tutoring section of our site.](#)
3. Workshops: Every semester, Peer Connections offers workshops 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. [Visit our workshop section](#) for this semester's schedule.

**CLASS SCHEDULE: Wiley PLUS Homework may be done earlier than due date.**

Date	Class Discussion	Assignments which may be done early, should be in WileyPLUS by 11:59 p.m. on due date. Also see WileyPLUS for closing due dates.
Mon. Jan. 4	Ch. 1: Accounting in Action	Ch. 1 HW due
Tues. Jan. 5	Ch. 2: The Recording Process	Ch. 2 HW due
Wed. Jan. 6	Ch. 3: Adjusting the Accounts	Ch. 3 HW due
<b>Thurs. Jan. 7</b>	<b>First part of class: Partial Review</b> <b>Second part of class: Test 1 on Chs. 1, 2 &amp; 3.</b>	
Fri. Jan. 8	Ch. 4: Completing the Accounting Cycle	
Sat. Jan. 9		
<b>Sun. Jan. 10*</b>	<b>*This is a Sunday, but recall homework may be done earlier than the due date</b>	Ch. 4 HW due*
Mon. Jan. 11	Ch. 5: Accounting for Merchandising Operations	Ch. 5 HW due
Tues. Jan. 12	Ch. 6: Inventories	Ch. 6 HW due
<b>Wed. Jan. 13</b>	<b>First part of class: Partial Review</b> <b>Second part of class: Test 2 on Chs. 4, 5 &amp; 6</b>	
<b>Thurs. Jan. 14</b>	Ch. 7: Fraud, Internal Control and Cash, and Ch. 8: Accounting for Receivables	Ch. 7 HW due
Fri. Jan. 15	Finish Ch. 8 and Ch. 9: Plant Assets, Natural Resources and Intangible Assets	
Sat. Jan. 16		
<b>Sun. Jan. 17*</b>	<b>*This is a Sunday, but recall homework may be done earlier than the due date</b>	Ch. 8 HW due*

<b>Mon. Jan. 18*</b>	<b>Martin Luther King Holiday</b> <b>* This is a holiday but recall homework may be done earlier than due date.</b>	<b>Ch. 9 HW due*</b>
<b>Tues. Jan. 19</b>	<b>First part of class: Partial Review</b> <b>Second part of class: Test 3 on Chs. 7,8 &amp; 9</b>	
<b>Wed. Jan. 20</b>	Ch. 10 Liabilities and Ch. 11 Corporations, Organization, Stock Transactions, Dividends and Retained Earnings	<b>Ch. 10 HW due</b>
<b>Thurs. Jan. 21</b>	Finish Ch. 11 and Ch. 13: Statement of Cash Flows	<b>Ch. 11* HW due</b> <b>Ch. 13* HW due</b>
<b>Fri. Jan. 22</b>	<b>First part of class: Partial Review</b> <b>Second part of class: Test 4 on Chs. 10, 11 &amp; 13.</b>	

**Final Note on Syllabus: If any changes must be made to the Syllabus, the changes will be communicated to students, including through student e-mails designated by students in SJSU systems.**