

San José State University

**College of Business
Accounting and Finance
BUS121A - Intermediate Accounting I
Section 5
Spring 2010**

Instructor:	Steven (Daoping) He, Ph.D., CMA, CFM
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Office Hours:	Tues. 12:00-16:00; Wed. 16:30-17:30; and by appointment
Class Days/Time:	Monday 18:00-20:45
Classroom:	BBC106
Prerequisites:	BUS20 with minimum grade of "C"

Course Website

Copies of the course materials such as the syllabus, major assignment handouts, etc. may be found on Blackboard (<http://sjsu6.blackboard.com>). You are responsible for regularly checking Blackboard for any messages, quizzes, and assignments.

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. The format of the course will be primarily class lectures and discussions. Homework, quizzes, and exams will be used to reinforce concepts covered in class as well as to evaluate the students' understanding of the material.

Instructor's Responsibilities

- Provide instruction on assigned topics, as time permits.
- Hold office hours to answer questions on homework assignments and other classroom issues
- Be available, by appointment to address student's questions and concerns about the course.
- Treat students with respect.
- Grade assignments consistently for all students.
- Follow the policies set forth in the syllabus.

Student's Responsibilities

- Attend class regularly; be responsible for obtaining material covered in class on days that are missed.
- Be prepared for class. This means having read the chapter we are covering that day and being prepared to ask, as well as answer, questions.
- Keep up with the homework. Students will have primary responsibility for completing and correcting their own homework assignments.
- Participate in discussions in class.
- Treat instructor and fellow students with respect.
- Be aware of due dates and upcoming exams.
- Check course website *at least* twice a week for course announcements/changes.

Required Texts/Readings

Textbook

Intermediate Accounting 5th edition; Spiceland, Sepe, Nelson, and Tomassini; ISBN 978-0-07-352687-4.

Other Readings

Lecture PowerPoints

Dropping and Adding

Students are responsible for understanding the policies and procedures about add/drops, academic renewal, etc. Information on add/drops are available at

<http://info.sjsu.edu/web-dbgen/narr/soc-fall/rec-324.html>

Information about late drop is available at

<http://www.sjsu.edu/sac/advising/latedrops/policy/> . Students should be aware of the current deadlines and penalties for adding and dropping classes.

Assignments and Grading Policy

Grading: The total number of points earned during the semester will determine each student's course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

Exam#1 (Chapters 1-5)	100 points
Final Exam	150 points
Quizzes	80 points
Participation/Professionalism	20 points
Total	<u>350 points</u>

A (91-100%) ; A-(89-90%) ; B+(86-88%) ; B(81-85%) ; B-(79-80%) ; C+(76-78%) ; C(71-75%) ; C-(69-70%) ; D(60-68%) ; F(59% and below).

The instructor reserves the right to change this grading curve according to class performance. At the instructor's discretion, the curve may be lowered (but not raised).

Exams: All exams are "closed book". The exams cover all assigned material -- whether or not we actually discuss the material in class. Calculators may not be shared by students during exams; cell phones may not be used as calculators during exams. After the exams have been graded, you will have two weeks to review your exams and report any grading discrepancies. All such discrepancies must be brought to the instructor's attention in writing in order to be considered.

Make-up exams will be given only under very rare circumstances. In all cases, the instructor must be notified prior to the exam. If the instructor is not available, leave a message on his voice mail (prior to the examination time). Failure to notify the instructor on a timely basis will result in a "0" for the exam. All excuses for illness must be supported by a doctor's note. The final exam date is indicated on the attached assignment schedule. Please make any travel plans accordingly.

Homework: The purpose of the homework assignments is to reinforce your understanding of the various topics as well as give you "practice" for the quizzes and exams. The solutions to the homework assignments are to be posted on course website. Students are expected to self check their work with the solutions.

Quizzes: Quizzes will be given in class or online through Blackboard 10 times during the semester. Each quiz will be worth 10 points. The lowest two scores of the ten quizzes will

be dropped and a maximum of 80 points can be earned for quizzes. Absolutely no make-ups on quizzes will be allowed.

Participation/Professionalism: Class participation is highly desired. The instructor will collect randomly 5 times in-class exercises during the semester. Five points will be awarded for each time of those collections. A maximum of 20 points can be earned for participation thus providing a cushion of 5 points.

At the discretion of the instructor, deductions may be made for behavior that is deemed unprofessional or for lack of participation in class activities/discussions. Examples of unprofessional behavior include cheating, disruptive behavior in class (please turn off cell phones and use the restroom prior to the start of class), and tardiness (or leaving class early).

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 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

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.

Student Technology Resources

Computer labs for student use are available in the Academic Success Center located on the 1st floor of Clark Hall and on the 2nd floor of the Student Union. Additional computer labs are available in BBC 302 & 304. Computers are also available in the Martin Luther King Library.

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 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.

