

San José State University

School: College of Business
Department: Accounting and Finance
Course Number: BUS 125
Title: Special Financial Reporting Topics
Section: 2
Semester: Fall
Year: 2011

Instructor: Dr. Elizabeth Jenkins
Office Location: BT 863
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Email: Elizabeth.jenkins@sjsu.edu
Office Hours: M and W 8:30-9:00 and 12:00–1:30
Class Days/Time: Monday and Wednesday 10:30-11:45
Classroom: BBC106
Prerequisites: COMM 100W or ENGL 100WB or LLD 100WB, BUS 121A and BUS 121B (with minimum grade of "C" in each).

Faculty Web Page and MYSJSU Messaging (Optional)

Copies of the course materials such as the syllabus, major assignment handouts, etc. may be found on my faculty web page accessible through the faculty home page. You are responsible for regularly checking with the messaging system through MySJSU (or other communication system as indicated by the instructor).

Course Description

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Analysis of specialized and emerging accounting topics (such as interim reporting, deferred taxes, post-employment benefits and new FAS pronouncements) with emphasis on research, application and analytical skills

GE/SJSU Studies Learning Outcomes (LO), if applicable

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

LO1 Understand the issues and alternatives for revenue recognition

LO2 Account for employee benefits including: pensions, compensation, and postretirement benefits.

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Course Content Learning Outcomes

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

LO3 Explain how to report contingencies

LO4 Research and present findings surrounding special and emerging accounting

Required Texts/Readings

Textbook

Spiceland, Sepe, Nelson , Intermediate Accounting, 6th Edition. McGraw-Hill Irwin, Boston. ISBN: 9780077395810 Available at Spartan Bookstore.

Other Readings

Gleim, I.N. and W.A. Collins, Financial Accounting Exam Questions and Explanations , 16th edition, Gleim Publications. ISBN 978-1-58194-928-5. Available at Spartan Bookstore or Gleim.com

Other equipment / material requirements (optional)

Course Reader is available for purchase at Maple Press.

Classroom Protocol

See College of Business Policies

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-dbggen/narr/soc-fall/rec-324.html>

Information about late drop is available at <http://www.sjsu.edu/sac/policies/latedrops/>.

Students should be aware of the current deadlines and penalties for adding and dropping classes.

Assignments and Grading Policy

Course Number / Title, Semester, Course Schedule

This schedule is subject to change. Students will be notified during class time of any changes in advance.

Week	Date:	Topic	Reading	Assignment
1	8/24	Course Introduction		
2	8/29	Income Measurement and Profitability Analysis	Ch. 5 A and B	E 5.9,11,12,14
3	9/05	Monday Labor Day Holiday Income Measurement and Profitability Analysis	Ch. 5 A and B	P 5.2,3,4,5 C 5.16
4	9/12	Income Measurement and Profitability Analysis	Ch. 5 A and B	Hand out Case
5	9/19	Contingencies	Ch. 13 B	E 13.14,17,19,22 C13.15
6	9/26	Contingencies EXAM I on Wednesday 9/28 (Chapters 5 and 13 B)		
7	10/03	Pensions and other Postretirement Benefits	Ch. 17	E17.5,7,10,12,13,19,21,22
8	10/10	Pensions and other Postretirement Benefits	Ch. 17	C 17.5
9	10/17	Pensions and other Postretirement Benefits	Ch. 17	E17.26,27

10	10/24	Pensions and other Postretirement Benefits		
11	10/31	EXAM II (Chapter 17) Wed. review exam and final group meeting		
12	11/07	Group Presentations		
13	11/14	Group Presentations		
14	11/21	Share-Based Compensation	Ch 19 Part A Appendix 19	E 19.4,5,27,28
15	11/28	Share-Based Compensation EXAM III on Wednesday 11/30 (Ch. 19 Part A and Appendix to Chapter 19)	Appendix 19	P 19.8
16	12/05	Review exam and Course Wrap up		
Final exam		Monday December 12 th 9:45-12:00 in BBC 106		

Grading Policy:

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

3 Midterms	300
Group Project	80
4 Quizzes	30
Comprehensive Final	100
Total Points	410*

The lowest score will be dropped from the four major exams. There are no make ups of exams. If you miss an exam then that is the lowest score that is dropped. There are 4 quizzes. You may drop the lowest quiz score. There are no make ups of quizzes and you must take it in your assigned section.

Grading Percentage Breakdown

89 and above	A
88 %	A-
87%	B+
79 - 86%	B
78%	B-
77%	C+
65% - 76%	C
64%	C-
63%	D+
55% - 62%	D
54%	D-
below 54%	F

At the end of the semester the above cut-offs may be slightly modified in the student's favor. The final cut-offs will be announced before the final exam.

: No extra credit is available for this course.

Penalty (if any) for late or missed work:

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 (Optional)

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 may be available in your department/college. 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.

Learning Assistance Resource Center (Optional)

The Learning Assistance Resource Center (LARC) is located in Room 600 in the Student Services Center. It is designed to assist students in the development of their full academic potential and to motivate them to become self-directed learners. The center provides support services, such as skills assessment, individual or group tutorials, subject advising, learning assistance, summer academic preparation and basic skills development. The LARC website is located at

<http://www.sjsu.edu/larc/>

SJSU Writing Center (Optional)

The SJSU Writing Center is located in Room 126 in Clark Hall. It is staffed by professional instructors and upper-division or graduate-level writing specialists from each of the seven SJSU colleges. Our writing specialists have met a rigorous GPA requirement, and they are well trained to assist all students at all levels within all disciplines to become better writers. The Writing Center website is located at

<http://www.sjsu.edu/writingcenter/>

Peer Mentor Center (Optional)

The Peer Mentor Center is located on the 1st floor of Clark Hall in the Academic Success Center. The Peer Mentor Center is staffed with Peer Mentors who excel in helping students manage university life, tackling problems that range from academic challenges to interpersonal struggles. On the road to graduation, Peer Mentors are navigators, offering “roadside assistance” to peers who feel a bit lost or simply need help mapping out the locations of campus resources. Peer Mentor services are free and available on a drop –in basis, no reservation required. The Peer Mentor Center website is located at

<http://www.sjsu.edu/muse/peermentor/> .

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.

