

San Jose State University
Bus 220 –Accounting Principles
Spring 2009 (Off-Campus)

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Texts: Financial Accounting - Libby, Libby, and Short, 6th edition
Managerial Accounting - Garrison, Noreen, and Brewer 12th edition , a “shrink-wrapped” package of both texts, Irwin McGraw-Hill, The ISBN # for the package is # 0078054931
[Note: Study Guides are also available for “optional” purchase.]

Objective: Accounting information is used for three main purposes: (1) preparing of external financial statements, (2) making specific decisions, and (3) enhancing management' control of an enterprise. The first purpose is generally described as financial accounting, and the second and third as management accounting. This course introduces students to financial and managerial use of accounting information systems and concepts, for use by investors outside the firm and managers within the firm. The basic objective is to allow inquiring professionals to read, understand, and use accounting information to make better decisions on the job. The focus of this course is on the use of the information instead of preparing the information.

Meetings: Class meetings are organized to provide the best possible balance between lectures, discussions, and problems. The purpose of class lectures is both to explain and to supplement the texts and other assigned materials; lectures are not a substitute for reading/studying the assigned material(s). As a graduate student you are responsible for **ALL** of the material, even if it is not specifically addressed in class. After completion of a chapter, entire sets of solutions for the chapter exercises/problems will be placed on “reserve”. **Always** be comfortable with asking questions - **NO** question is a “bad” question.

Grading: The grading system is as follows:

<u>Two Exams</u>	
Highest exam score	60%
Lowest exam score	40%

Grades: A (92-100); A- (88-91); B+ (85-87); B (80-84); B- (77-79); C+ (74-76); C (70-73); C- (67-69); D+ (64-66); D (60-63); F (59 and below).

Policies: An **HONOR** code is in effect throughout the course. The professor is available at **ALL** times to answer questions and guide the student. **Syllabus is subject to change-** students will be given adequate notice.

Schedule

[Examples will be given throughout the class lecture(s); however, as a graduate student you are well-advised to attempt additional exercises/problems from each chapter on your own; just work a substantial number of the exercises/problems & verify with “solution sets” on “reserve”. Lecture will focus on the main concepts; however, it is important to read the entire chapter prior to class (students will be given a “heads-up” when parts of a chapter will be omitted from the syllabus).]

<u>Meeting</u>	<u>Chapter</u>
1	<i>{Financial}</i> 1, 2
2	3, 4; chapter 5 is <i>read-only</i>
3	6, 7 8
4	9, 10 11
5	Exam I <i>Financial (Chapters 1 through 11)</i>
	<i>{Managerial}</i> 1, 2
6	3, 5 6
7	12, 13
8	14, 9 10, 11
9	8, 15 16
10	<i>Wrap-Up and Review</i> Exam II <i>Managerial (Chapters 2, 3, 5, 6, 8 through 14, 16, 17)</i>

[Note: Due to the compressed nature of the course, the schedule outlined above is subject to change; we will proceed as fast as possible to adequately cover the material – i.e. “translated” – at the end of a day, we might find ourselves ahead or behind schedule, but in the end, the course will be covered and “knowledge” will be “discovered”.]

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