

San Jose State University
Survey of Accounting
Business20N, Section 1 – Room BBC 003
Tuesday & Thursday 12:00 Noon to 1:15 pm

Instructor: Todd Robinson, CPA
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Hours: BT 955 Wednesday 11:00 am to 11:55 am, or Armanino LLP by appointment
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REQUIRED TEXTS: Weygandt, Kimmel, Kieso – Principles of Financial Accounting, 12th edition (Chapters 1-18). You should bring to class a basic calculator.

COURSE DESCRIPTION: Introduction to accounting theory and techniques for business minors and non-business majors. Principles are applied to accumulating and summarizing financial data; critical analysis and interpretation of financial statements.

COURSE OBJECTIVES:

1. To learn how to record, read, understand, and interpret economic transactions and financial statements for the purpose of making decisions and informed judgments about a business.
2. To learn how to apply accounting information in management planning and control processes, which focuses on basic accounting principles.
3. To provide a broad introduction to current business and financial management activities, and business problems.

HOMEWORK AND CLASS PARTICIPATION: Preparation for class includes chapter reading and course work as assigned. These assignments are critical to the learning process. If you are an active participant in class discussion, read assigned materials prior to class and solve a significant number of problems on your own, you should do well in this class. Assignments will be reviewed during class time to ensure your understanding of the topic. Homework is not always collected or graded, (although sometimes I do both) so it is your responsibility to do the work. Your success on exams and projects is dependent on your understanding of the subject matter.

EXAMINATIONS/Tests: Exams must be taken on the date scheduled (or earlier). If a student misses an exam or project without a prior arrangement a 10% scoring penalty will apply for make-up tests or projects. Students should obtain the instructor's consent before the scheduled day if it is anticipated that the test will be missed.

GRADING:

Midterm examinations (2 at 60 points each)	120 points
Financial Statement project	100 points
Class attendance and participation	30 points
Final Exam	<u>150 points</u>
Total possible	<u>400 points</u>

The overall course grade (letter-grade) will be assigned based on the distribution below:

Percentage Grade:	Letter Grade:
94 or higher	A
90-93	A-
87-90	B+
84-86	B
80-83	B-
77-79	C+
74-76	C
70-73	C-
67-69	D+
64-66	D
60-63	D-
Below 60	F

HONOR CODE: Honesty, reliability, and integrity are critical attributes. The business community depends upon information that is trustworthy. In this course, you are expected to be honest in all that you do. Your work must be your own. Only communication with the instructor is permitted during exams (unless the instructor specifically assigns an exam or project allowing teamwork). Violations of the honor code have serious consequences. Please read SJSU's statement on academic dishonesty and its consequences.

Syllabus is subject to change and sufficient notification will be provided to students.

CLASS	DATE	CHAPTER AND TOPIC	NOTES
1	Thur 8/25	Orientation and Administration Chapter 1	All homework will be assigned in class for each session.
2	Tue 8/30	Chapter 1 Accounting	
3	Thur 9-1	Chapter 2 Recording	
4	Tues 9/6	Chapter 2 Recording	
5	Thur 9/8	Chapter 3 Adjusting Accts	
6	Tues 9/13	Chapter 3 Adjusting Accts	
7	Thurs 9/15	Chapter 4 Accounting Cycle	
8	Tues 9/20	Chapter 4 Accounting Cycle	
9	Thur 9/22	Review for Midterm 1	
10	Tues 9/27	Midterm 1	Midterm 1 – 60 points

11	Thur 9/29	Chapter 5 Merchandising	
12	Tues 10/4	Chapter 6 Inventories	
13	Thur 10/6	Chapter 6 Inventories	
14	Tues 10/11	Chapter 7 Acctg Information System	
15	Thur 10/13	Chapter 8 Internal Control	
16	Tues 10/18	Chapter 8 Cash	
17	Thur 10/20	Chapter 8 Bank Reconciliations	
18	Tues 10/25	Chapter 9 Receivables	
19	Thur 10/27	Chapter 9 Receivables	
20	Tues 11/1	Review for Midterm 2	
21	Thur 11/3	Midterm 2	Midterm 2 – 60 points
22	Tues 11/8	Taxation	
23	Thur 11/10	Class project assigned Chapter 18 Financial Stmt Analysis	Class project assigned
24	Tues 11/15	Chapter 10 Plant assets	
25	Thur 11/17	Chapter 10 Other assets	
26	Tues 11/22	Chapter 11 Current liabilities	
	Thur 11/24	No Class	Thanksgiving
27	Tues 11/29	Chapter 11 Long-term liabilities	
28	Thur 12/1	Chapter 14 Corporations	
29	Tues 12/6	Chapter 14 Corporations	
30	Thur 12/8	Review for Final Exam	Class project due – 100 pts
Final Exam	Monday 12/19	Final Exam 9:45 am to 12:00 Noon	Final Exam - 150 pts